BURKE COUNTY
BOARD OF COMMISSIONERS
BUDGET & STRATEGIC PLANNING WORK SESSION
WPCC HELMICK SEMINAR ROOM
1001 BURKEMONT AVE, MORGANTON
YOUTUBE: BURKECOUNTYNC
THURSDAY, MARCH 5, 2026
9:00 A.M.

1. CALL TO ORDER

2. APPROVAL OF AGENDA

3. PRESENTATIONS

1. CM - Public Safety Strategic Plan Update - Presented by Brian Epley, County Manager, Banks Hinceman, Sheriff, Heather Joyner, 911 Director, and James Robinson, Emergency Services Director

2. CM - Water & Sewer AIA (Asset & Inventory) Report - Presented by Brian Epley, County Manager, and/or Chuck Willis, Willis Engineering

3. CD - Annual Update, UDO Planning Strategy & Next Steps - Presented by Patrick Dickinson, Planner, and/or Bradley Kirkley, Interim Planning Director

4. OR - Opioid Settlement Report and Budget - Presented by Katie Samuels, Opioid Settlement Coordinator

5. CM - Capital Projects Update and Forecast - Presented by Brian Epley, County Manager

6. CM - Public Education Funding & Performance - Presented by Brian Epley, County Manager

7. AM250 - Update on Semiquincentennial Activities - Presented by Ed Phillips, America 250 NC Chair

8. CM - Budget Forecast - Presented by Brian Epley, County Manager

4. BUDGET PRIORITIZATION EXERCISE

1. BOC - Strategic Prioritization Activity - Presented by Jeffrey C. Brittain, Chairman

5. CLOSING STATEMENTS

1. BOC - Closing Statements from Commissioners - Presented by Jeffrey C. Brittain, Chairman

6. CANCELLATION OF MARCH 6 BUDGET MEETING

1. BOC - Consideration of Cancellation of the March 6, 2026, Budget & Strategic Planning Work Session - Presented by Jeffrey C. Brittain, Chairman

7. ADJOURN

In accordance with ADA regulations, persons in need of an accommodation to participate in the meeting should notify the County Manager's office at 828-764-9350 at least forty-eight (48) hours prior to the meeting.

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

PRESENTATIONS

Subject Title: **CM - Public Safety Strategic Plan Update**

Presented by: **Brian Epley, Banks Hinceman, Heather Joyner, Robert Bishop, James Robinson**

Summary of Information: An update on the public safety strategic plan will be provided.

Strategic Plan Focus Area Alignment:
No. 3- Public Safety & Well Being
To ensure the safety of our residents through efficient and effective public safety agencies.

Budgetary Effect: N.A.

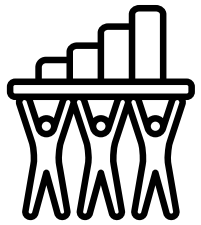
County Manager's Recommendation: N.A.

Legal Review: N.A.

Suggested Motion: No action requested.
Receive comments.
Provide direction if needed / desired.

Public Safety Strategy and Performance

Strategic Plan Focus



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.



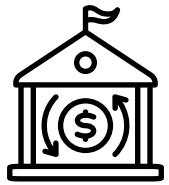
Focus Area 2: Economic Growth & Sustainment

To promote Burke County as a business and economic center in the region through recruitment of new industries and creating a healthy business climate for existing businesses.



Focus Area 3: Public Safety & Wellbeing

To ensure the safety of our residents through efficient and effective public safety agencies.



Focus Area 4: Fiscal Stewardship

To pursue a high-performing organization model that ensures high quality, transparency, 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, integrity, and differentiation.

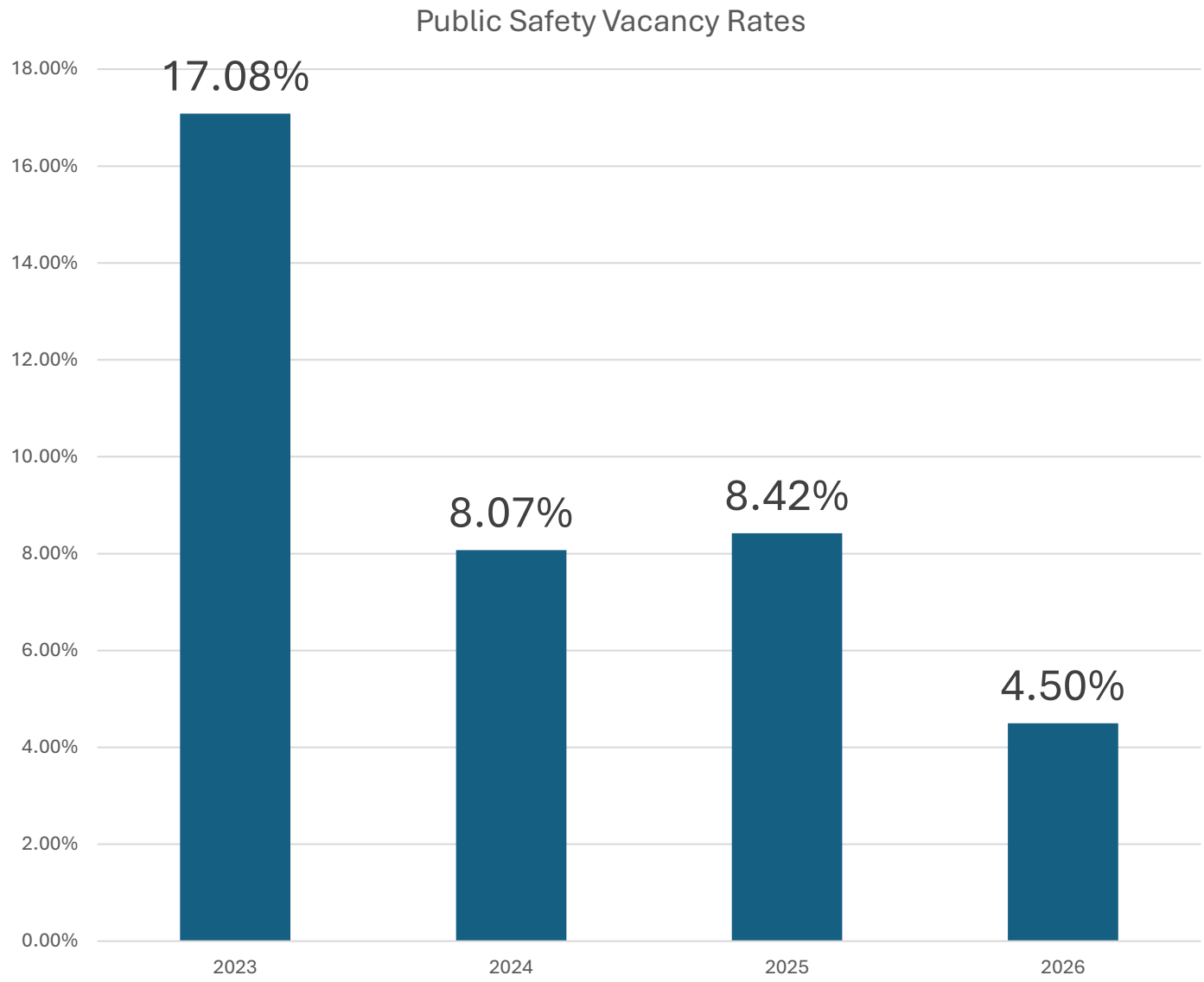
2022 Public Safety Focus Areas

- Fire Marshal: Increase annual inspection compliance rate. Was 14%
- Sheriff: Additional staffing and resources
- 911 Communications: Quality Assurance and Staffing Stabilization
- EMS: Reduction in response time, staff retention, and base location considerations

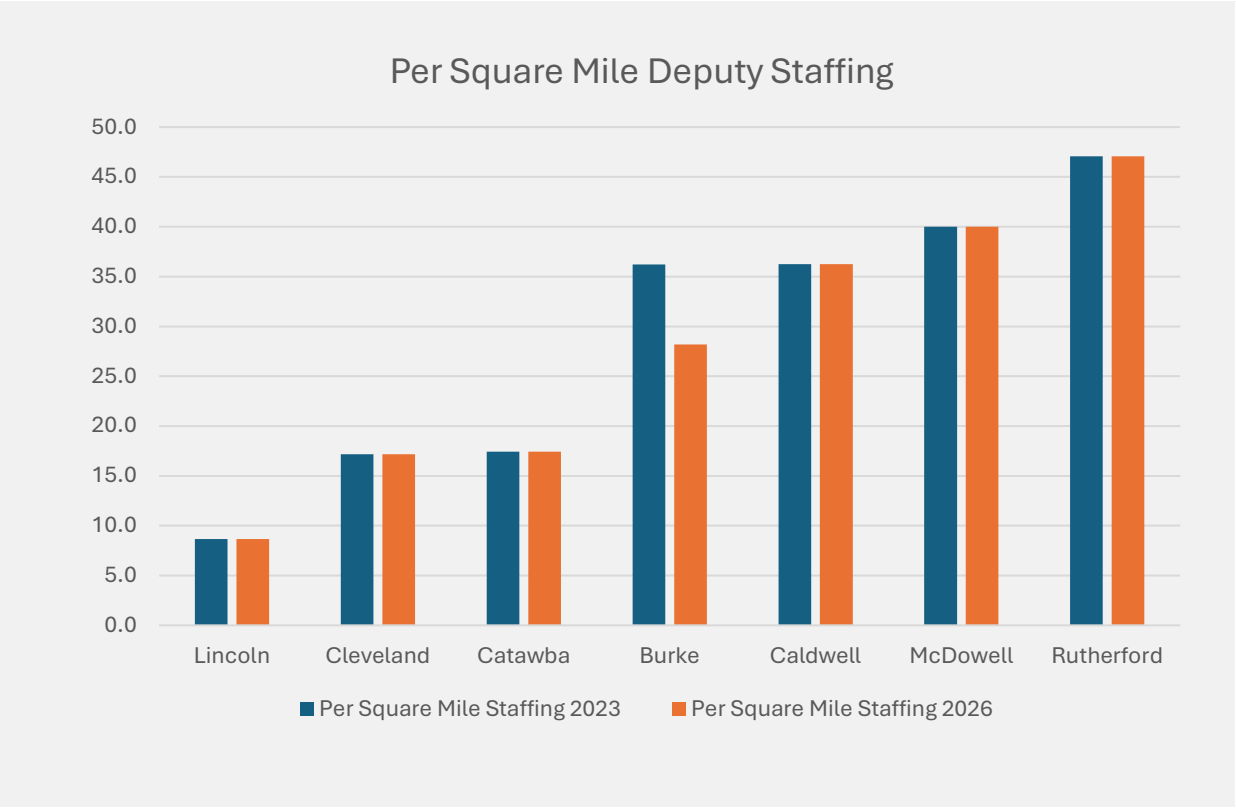
Public Safety Funding

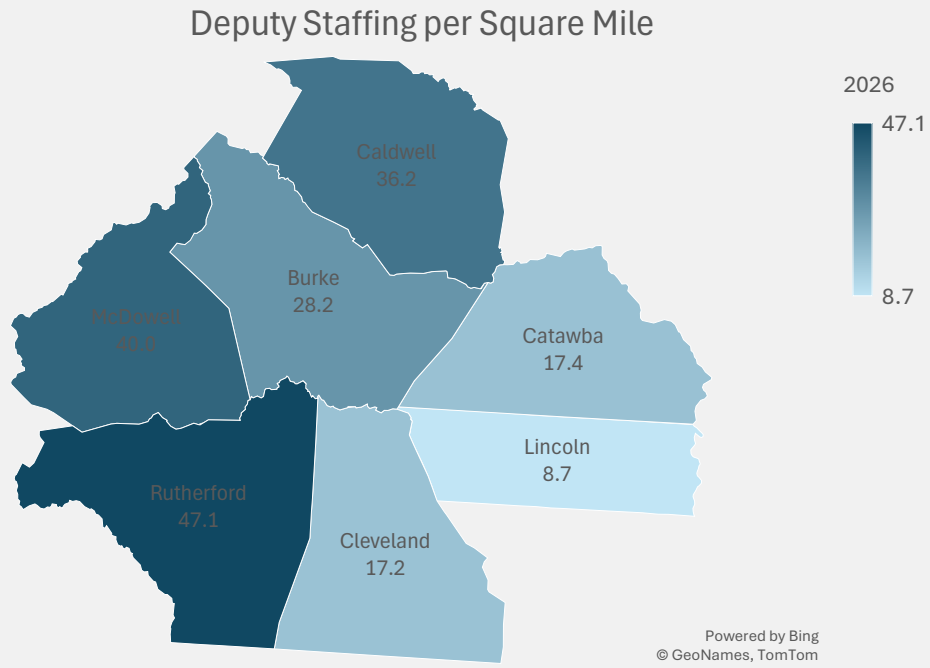
Department	FY 23	FY 24	FY 25	FY 26	% Change
Detention Center	$5,749,295	$6,430,034	$6,824,177	$6,981,312	2%
Sheriff's Department	$8,334,000	$9,415,974	$10,640,279	$11,392,924	7%
Emergency Medical Services / EM	$7,713,065	$8,639,608	$8,562,050	$8,923,490	4%
Fire Marshal's Office	$428,075	$563,759	$588,664	$484,043	-18%
E-911/Communications	$2,625,355	$3,065,732	$3,477,312	$3,181,115	-9%
Total Public Safety Budget	$24,829,790	$27,999,945	**$30,092,482**	**$30,962,884**	3%

Public Safety Staffing



Patrol Staffing





Burke County 9-1-1
Strategic Implementation Update

Executive Director Report to the
Board of County Commissioners

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

To promote Burke County as a business and economic center in the region through recruitment of new industries and creating a healthy business climate for existing businesses.

Focus Area 3: Public Safety & Wellbeing

To ensure the safety of our residents through efficient and effective public safety agencies.

Focus Area 4: Fiscal Stewardship

To pursue a high-performing organization model that ensures high quality, transparency, 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, integrity, and differentiation.

BURKECOUNTY

Who We Are

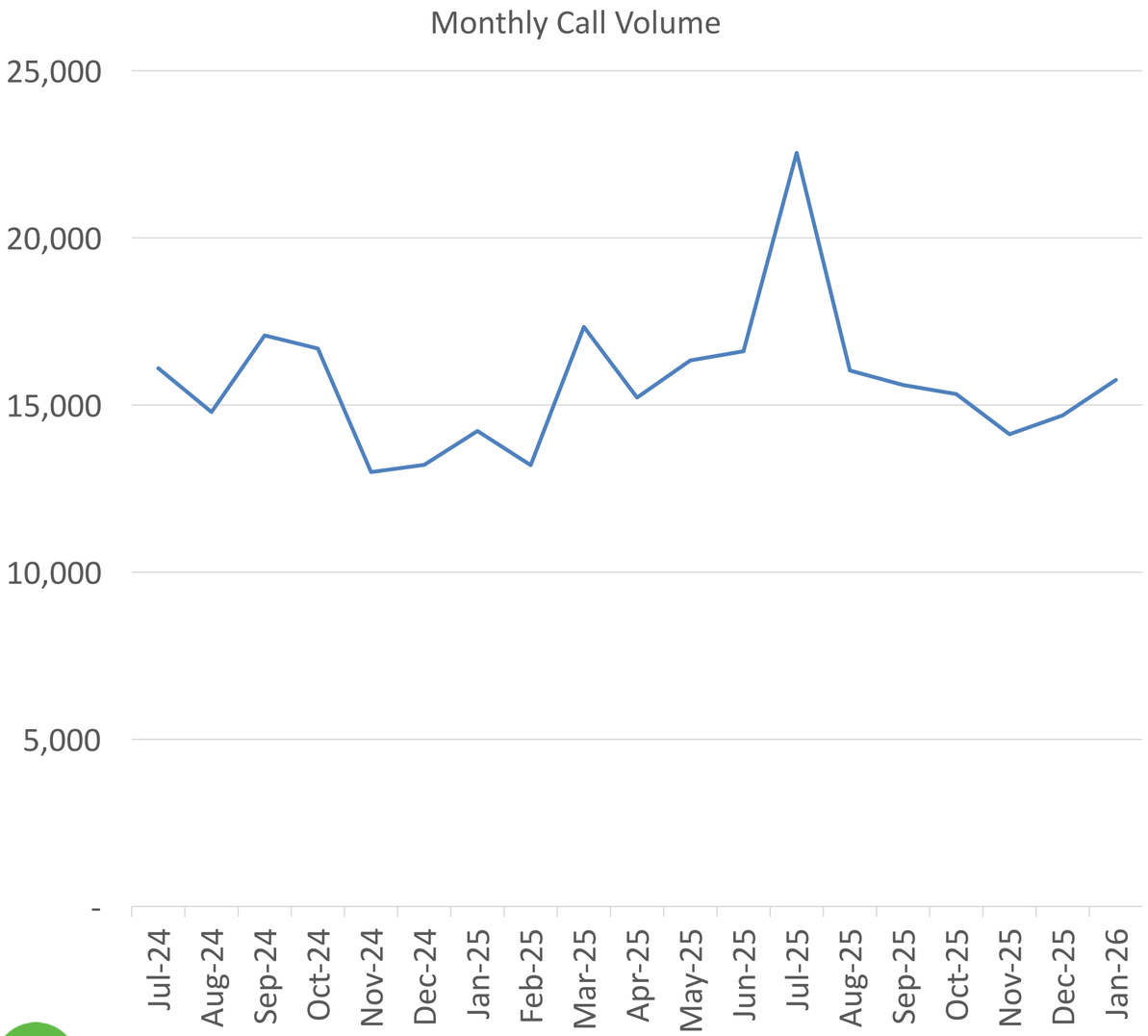
Burke County 9-1-1 is the County's Critical Communications Infrastructure.

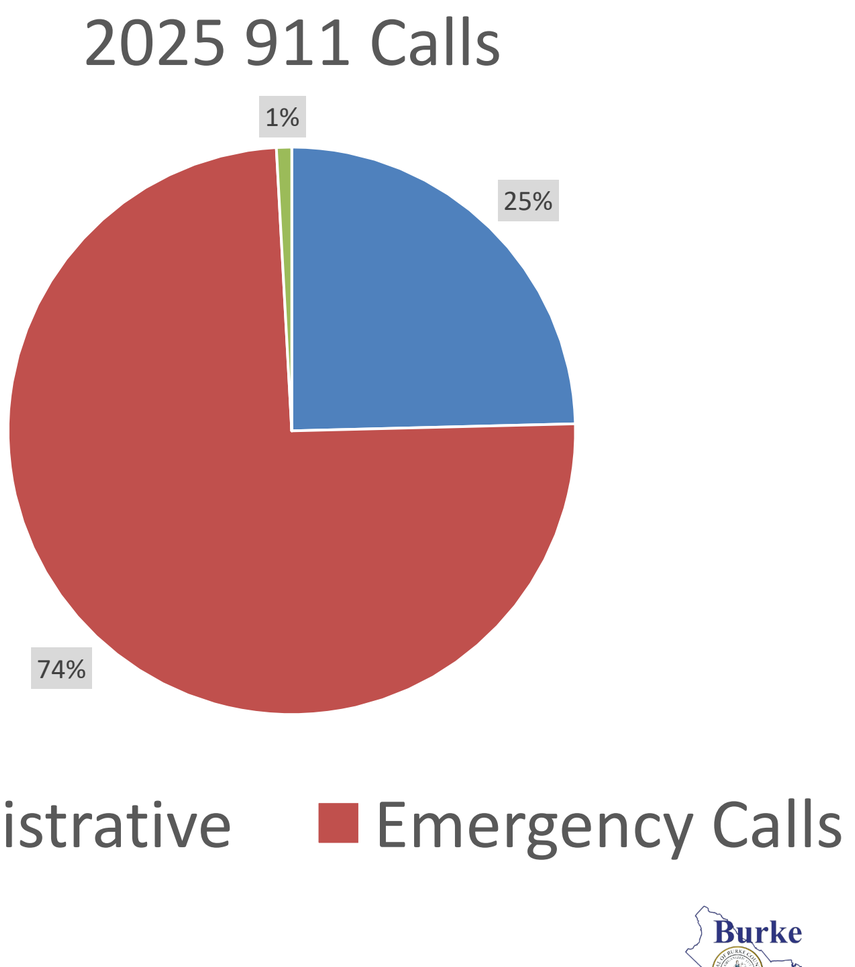
We are:

- The primary Public Safety Answering Point (PSAP) / 911 Center for Burke County
- A 24/7/365 emergency communications and coordination center - an access point for both emergency and essential non-emergency services
- The operational infrastructure serving:

  6 Law Enforcement Agencies, 22 Fire Departments, Fire Marshal's Office, Emergency Management, Countywide EMS, State Partner Agencies, Animal Control, Public Utilities, and On-Call Social Services
- A life-safety system processing approximately 200,000 calls and facilitating nearly 2 million radio transmissions annually
- Providers of pre-arrival medical and safety instructions to citizens until help arrives

Who We Are


Monthly Call Volume
25,000
20,000
15,000
10,000
5,000
-
Jul-24
Aug-24
Sep-24
Oct-24
Nov-24
Dec-24
Jan-25
Feb-25
Mar-25
Apr-25
May-25
Jun-25
Jul-25
Aug-25
Sep-25
Oct-25
Nov-25
Dec-25
Jan-26


2025 911 Calls
1%
25%
74%
Administrative
Emergency Calls
Other

Burke County 911 Strategic Plan Review

Call Processing

- Focus on improving call processing times.

Better Utilize

- Better utilize the current CAD system, Integrate the toning system with CAD and upgrade dispatch consoles.

Retention

- Focus on retention of 9-1-1 staff.

Strengthen

- Strengthen employee training and quality assurance initiatives

Backup Center

- Establish a fully functional backup 9-1-1 center.

Relationships

- Focus on building relationships.

Burke 911

BURKECOUNTY

Organizational Condition at Leadership Transition

Workforce:

- 23 vacancies out of 36 full-time positions (64% vacancy rate)
- Absence of a sustainable leadership infrastructure
- Supervisors without formal leadership training
- No structured CTO program
- No succession planning
- No formal onboarding with training or internal academy

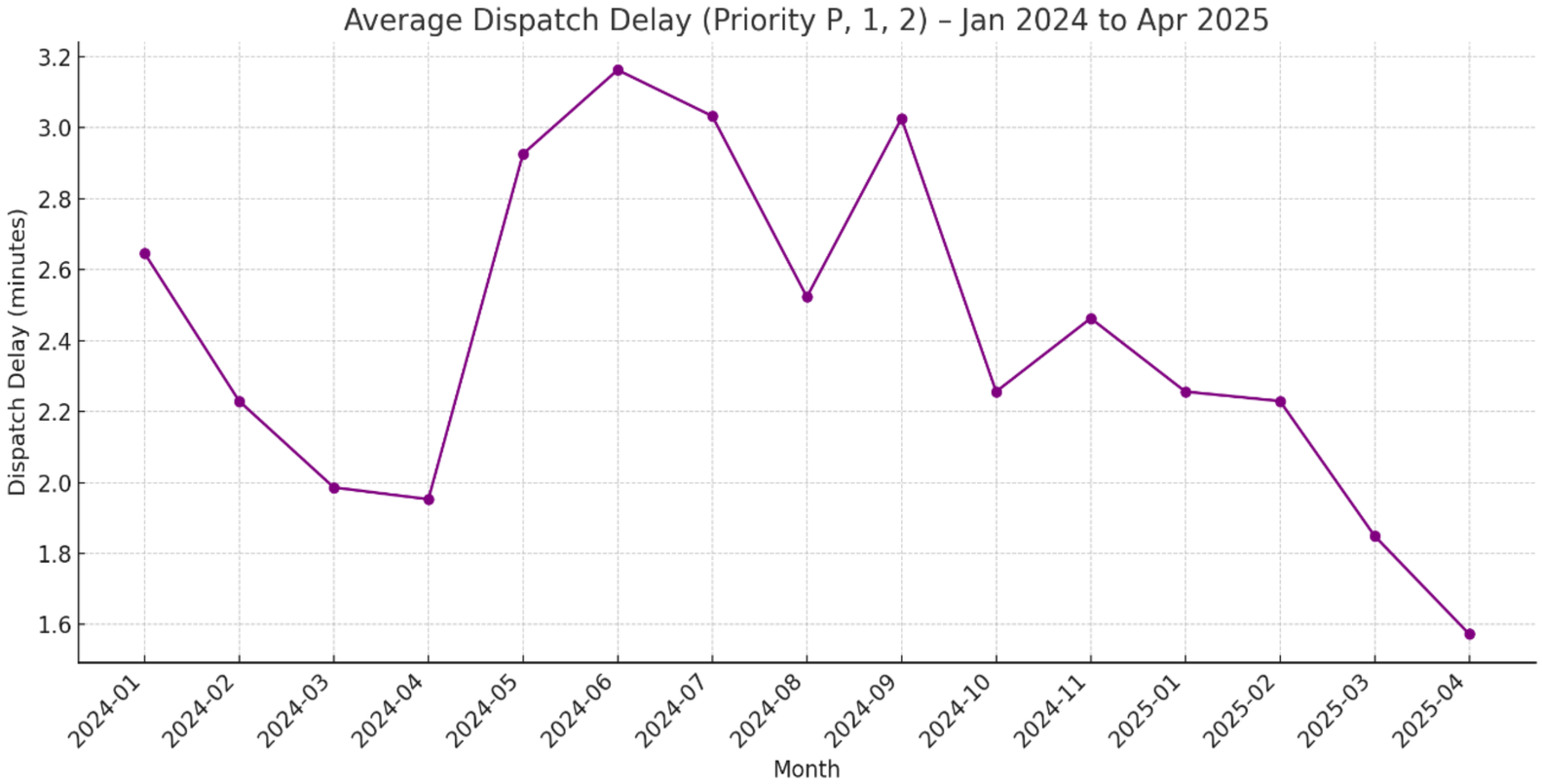
Operational Systems:

- CAD project incomplete after 3 years of trying to implement
- No sustainable CTO/QA program
- Inconsistent EMD/ECHO determinant usage
- No structured performance coaching model
- 40% of current CAD usage (CS)

Call Processing, Quality Assurance & Technology Modernization

- Expanded certified trainers and quality assurance staff to strengthen supervision and performance coaching
- Standardized dispatch procedures across Fire, EMS, Law Enforcement, and Emergency Management to improve response accuracy and consistency
- Modernized the CAD (Computer Aided Dispatch) system and transitioned to a more reliable phone platform to improve system stability and reliability
- Enhanced fire first responder response mapping and call routing in partnership with IT and GIS to increase efficiency and reduce non-emergency workload

Operational Improvements



Current 3 Month Average Dispatch Delay: 1.2 Minutes

Operational Performance & Stability

- Standardized emergency dispatch procedures across Fire, Fire Marshal, EMS, Law Enforcement, and Emergency Management to improve response accuracy and consistency
- Strengthened response review and shift-based performance monitoring to support appropriate emergency deployment
- Modernized the CAD (Computer Aided Dispatch) system and are integrating auto-toning technology to improve reliability and efficiency
- Advanced backup center planning, including relocation review, fiber connectivity, security enhancements, and alignment with County emergency and operational stability plans

Leadership Development & Workforce Stability

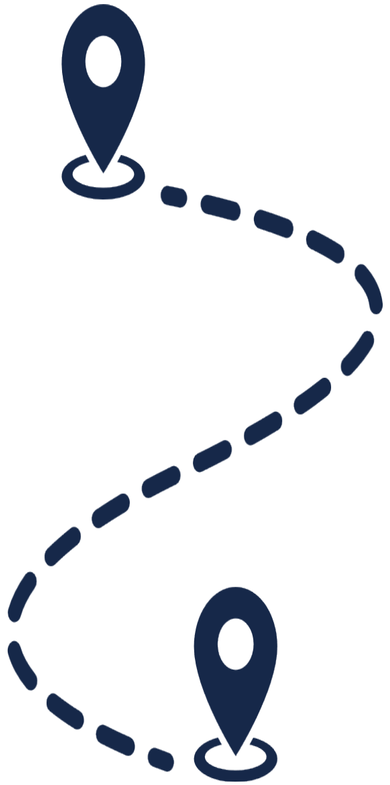
- Strengthened frontline leadership by reducing supervisor channel overload, leveraging Lead Telecommunicators, and holding structured monthly accountability meetings
- Launched an Internal Telecommunicator Academy to formalize onboarding, hands-on skills training, and ongoing development
- Implemented consistent performance management and individualized coaching for supervisors and staff
- Built a clear succession and leadership development pathway while monitoring workforce wellness and operational readiness

Workforce Development & Agency Coordination



- Established a partnership with Western Piedmont Community College to launch the “Career in a Year” Telecommunicator Program and build a long-term workforce pipeline
- Developing high school outreach, certification courses, internship pathways, and succession planning to strengthen future leadership continuity
- Deployed the Freedom mobile CAD app to all served agencies and mutual aid partners to improve field coordination
- Standardized Fire, EMS, Emergency Management, and Law Enforcement policies and response plans, with ongoing collaboration through quarterly Fire Chiefs’ meetings

Strategic Priorities: Next Phase



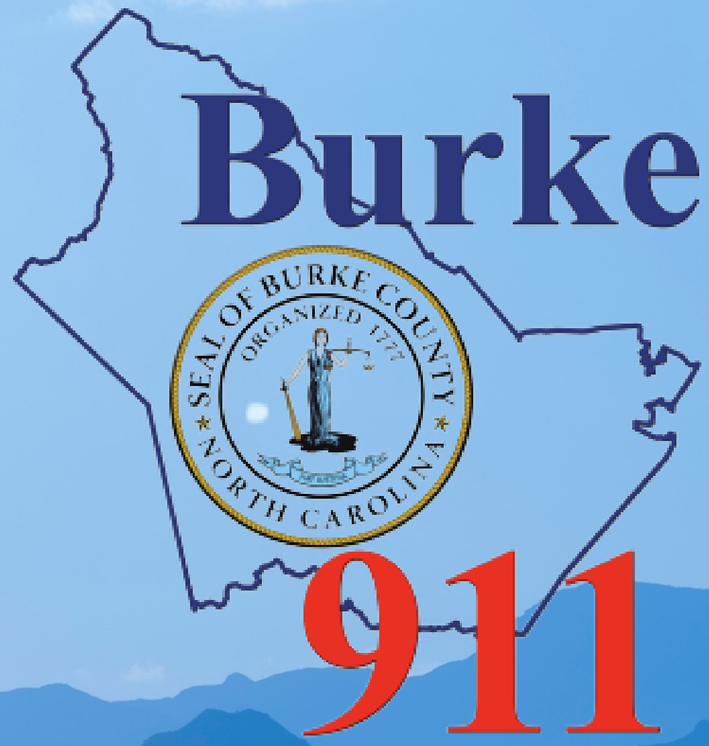
- Advance phased activation of the Backup 911 Center as a resiliency initiative, leveraging eligible 911 funding sources, grant opportunities, and existing capital planning allocations to minimize local budget impact
- Complete communications center upgrades in line with equipment replacement schedules to avoid unexpected repair or emergency replacement costs
- Launch the “Career in a Year” Telecommunicator Program with Western Piedmont Community College to build a steady workforce pipeline and reduce long-term hiring and training costs
- Maintain full alignment with County Emergency Operations (EOP) and Continuity of Operations (COOP) standards to ensure operational readiness during disasters, infrastructure disruptions, or critical incidents

BURKECOUNTY

BURKECOUNTY

THANK YOU

Questions?



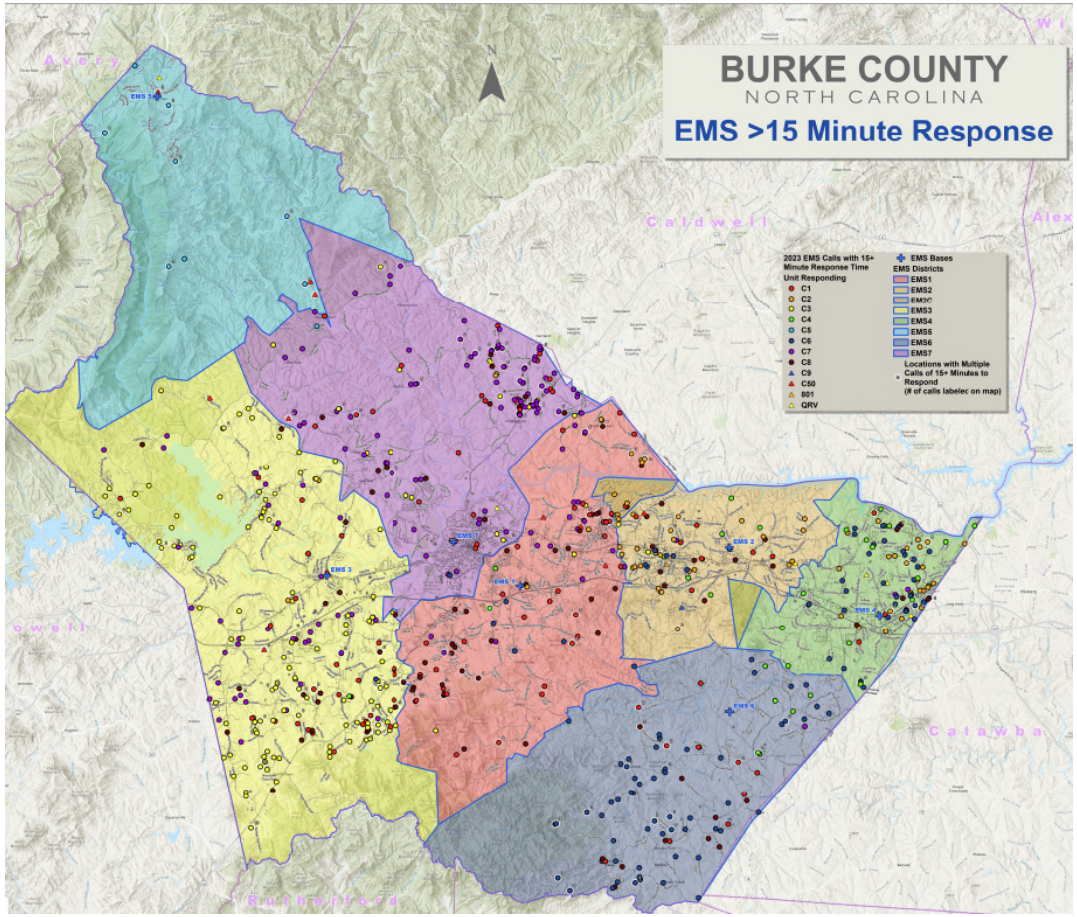
Burke County Emergency Services Strategic Goals Update

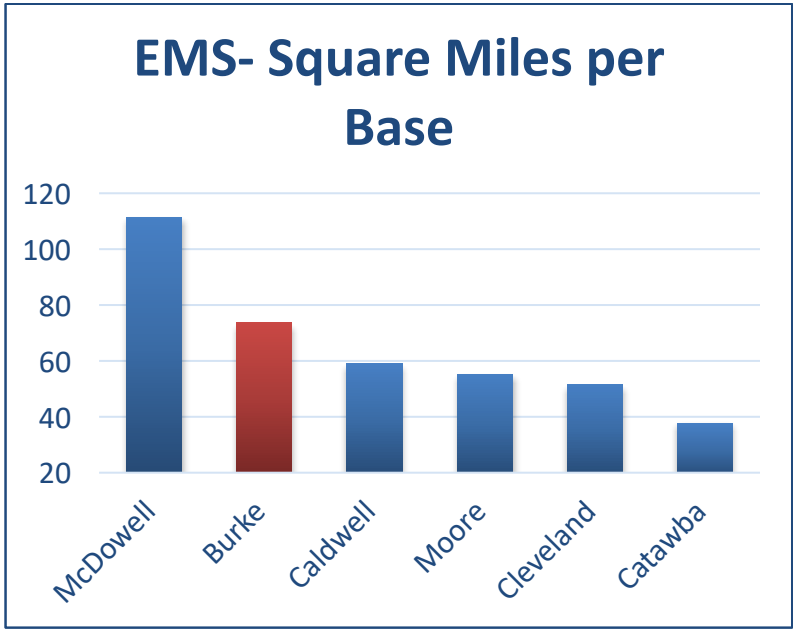
Organizational Performance & Strategic Initiatives

Two Departments - One Name

- Emergency Medical Services (EMS) provides Advance Life Support (ALS) pre-hospital care to the citizens and visitors of Burke County through the activation of the 911 or other means of the emergency services network
- Emergency Management coordinates the county's approach to preparedness, response, mitigation, and recovery from natural, technological, and human caused emergencies/disasters.

Geographic Impact





Goal 1: Internal Engagement

- Develop a culture that promotes empowerment, trust, and open communication.
  - Weekly leadership meetings addressing staffing, policy, recognition, and system updates
  - Formal Field Training Officer (FTO) program implemented to provide on shift education and resources
  - Structured mentorship and defined career pathway established

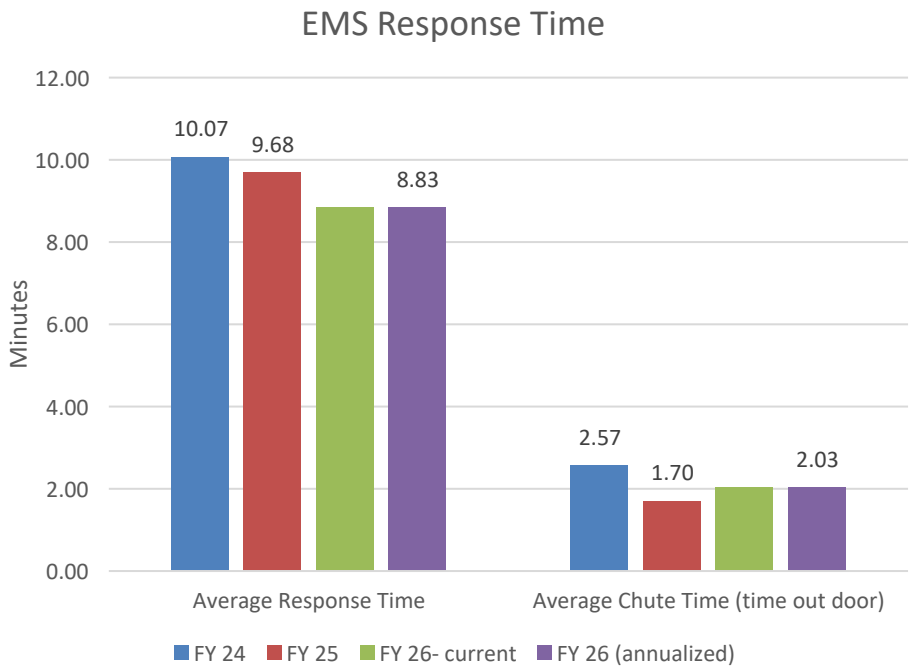
Goal 2: Career Satisfaction, Recruitment & Retention

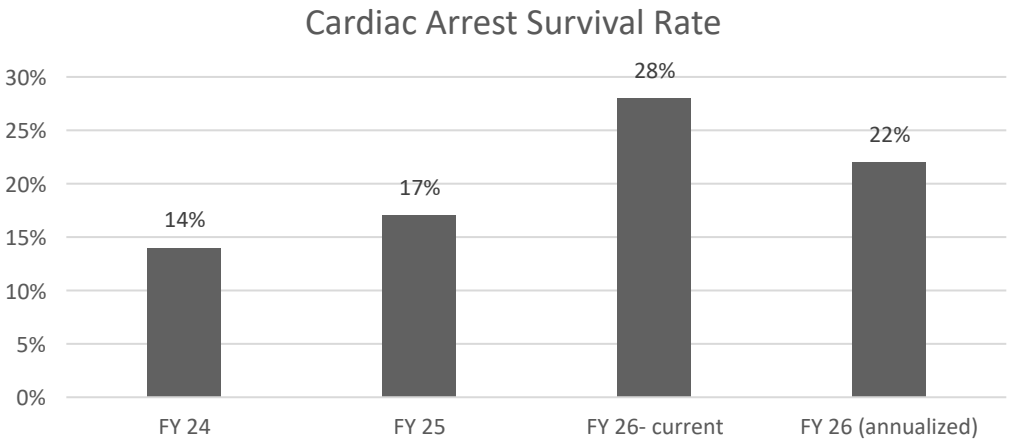
- Ensure overall career satisfaction and ongoing recruitment strategies.
  - Fully staffed 911 division; 1 Community Care Paramedic vacancy
  - First time in over 10 years BCEMS has a waiting list for full time
  - Partnership with WPCC for paramedic academy pipeline
  - Employee participation in committees and open-door leadership policy

Goal 3: Quality & Operational Efficiency

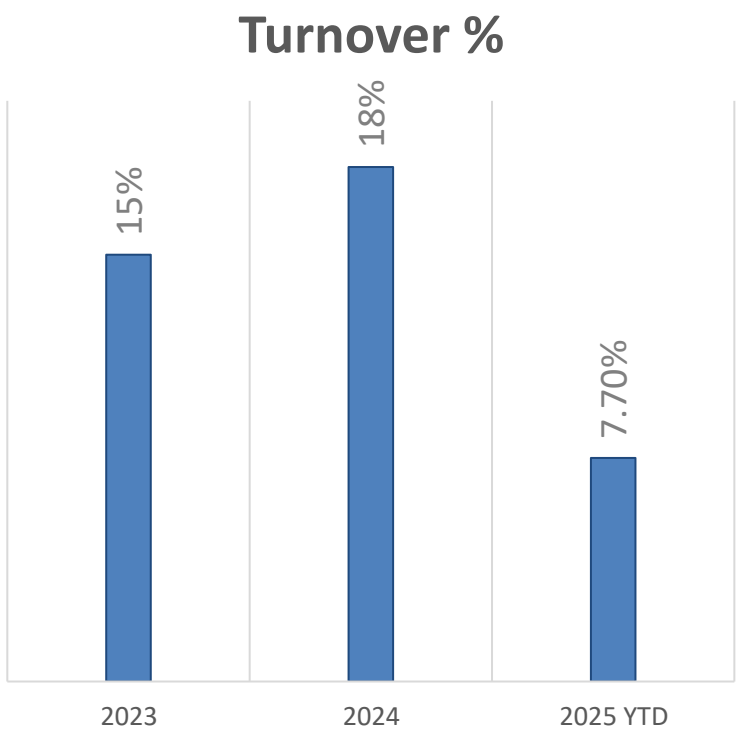
- Provide highest quality service efficiently and enhance future capabilities.
  - 95% patient care chart review to confirm treatment protocol alignment
  - Monthly benchmark monitoring reported to Quality Management Committee
  - Implementation of BEAR Post-Opioid Response Team for low acuity calls
    - Falls without injuries
    - Medical alarms with no known complaint

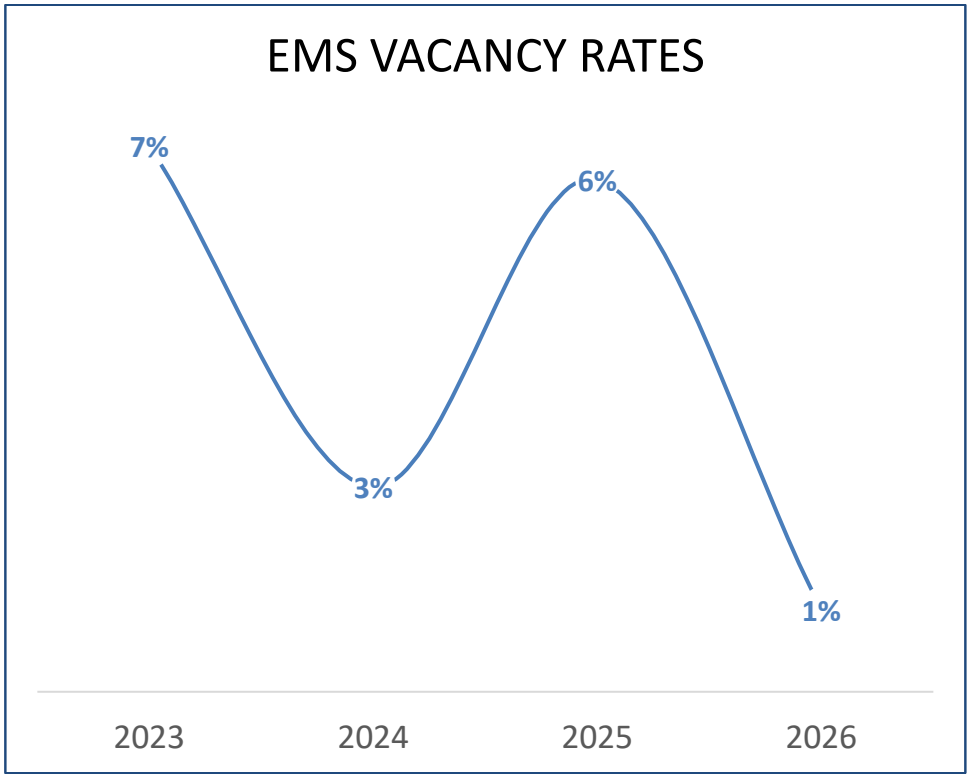
Medical Indicator Improvement





Staffing Stabilization





Accountability and Change

All Shifts

Average Rolling Response Time

8m:45s

All Shifts

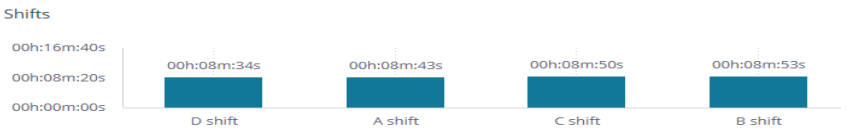
Average Chute Time

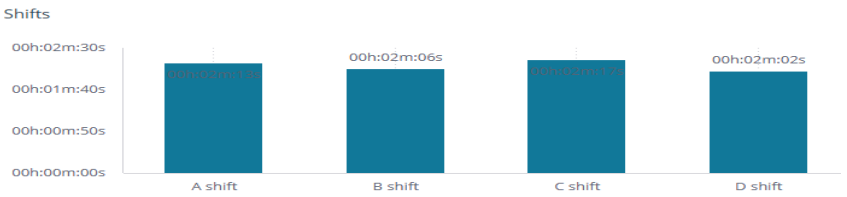
2m:9s

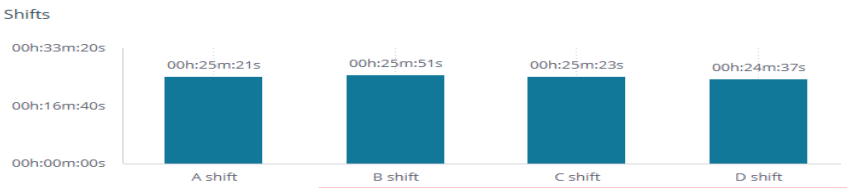
Average Turnaround Time

Average Turnaround Time

25m:17s

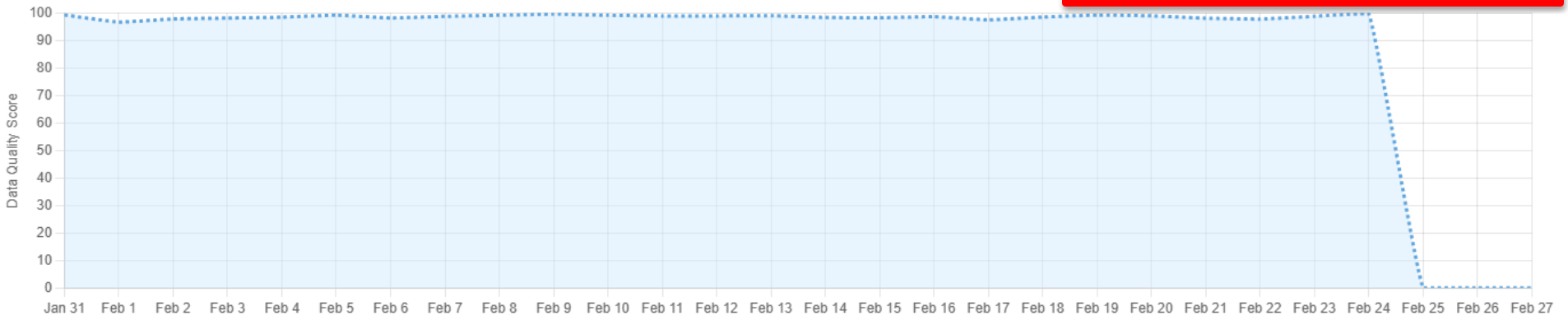






Average Data Quality Score

State Average **91.55** Total Average **98.53**



Goal 4: Community Outreach & Engagement

- Increase outreach opportunities and align with community expectations.
  - Outreach group conducting Hands-Only CPR training at public engagement events
  - Engagement with the Burke County Firefighter Association and other partnering groups
  - Strengthening public trust and community engagement through social media platforms

Goal 5: Strategic Partnerships

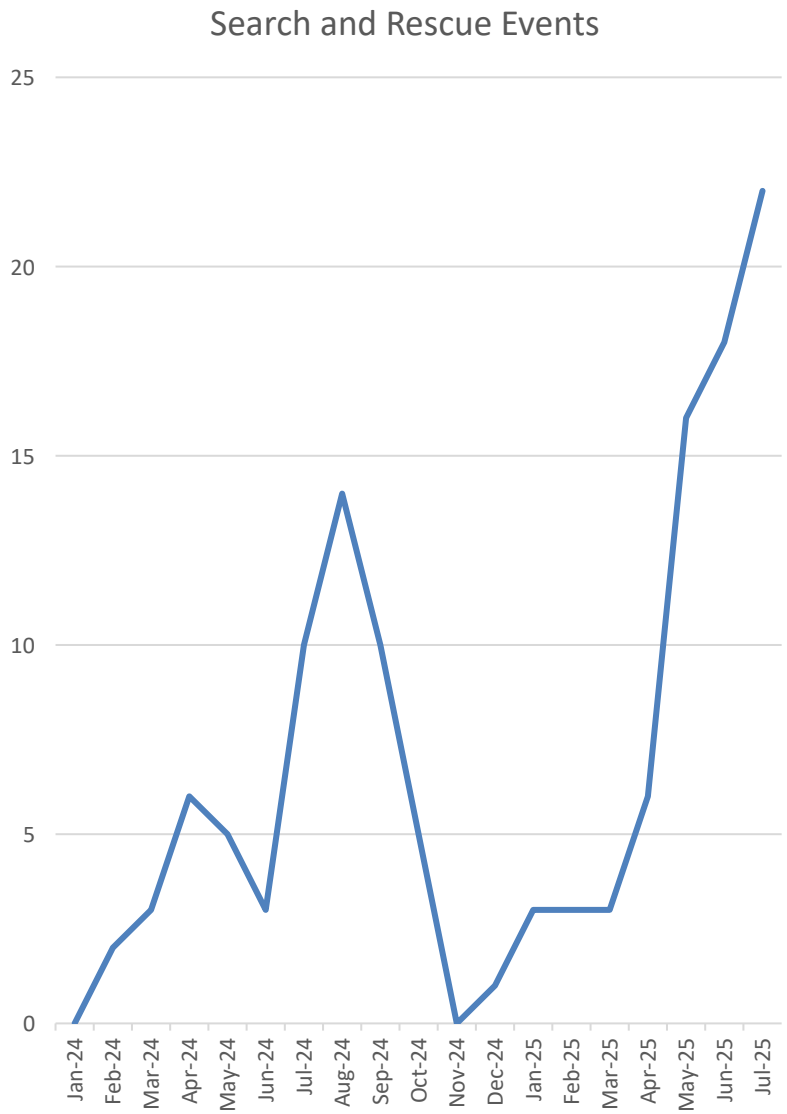
- Build, repair, and strengthen partnerships within Emergency Services.
  - Monthly coordination meetings with 911, BCSO, BCFMO, BCEM
  - Bi-Monthly participation in the Burke County Firefighter Association meeting
  - Quarterly meetings with UNC Morganton leadership
  - Ongoing communication with regional hospital partners

Goal 6: Capital Expenditure Planning

- Develop ongoing capital plan for Ambulances and medical equipment
  - Competitive vendor pricing for fleet maintenance
  - Collaboration with county departments for facility upkeep
  - Grant funding coordination to maximize budget impact

Emergency Management

- Separation from the Fire Marshal and EM
- Reorganization of resources
- Rebuilt a division of Emergency Services as Emergency Management to carry those responsibilities
  - 200 SAR events
  - 30 Events of mass gathering
  - 10 exercises and significant events







BURKE COUNTY FIRE MARSHAL'S OFFICE

Fire Marshal's Office Team

Robert B. Bishop
Chief Fire Marshal

Matthew Chapman
Deputy Fire Marshal

Ryan Downs
Fire Investigator / Inspector

Jennifer Hood
Administrative Assistant
Fire Investigator / Inspector



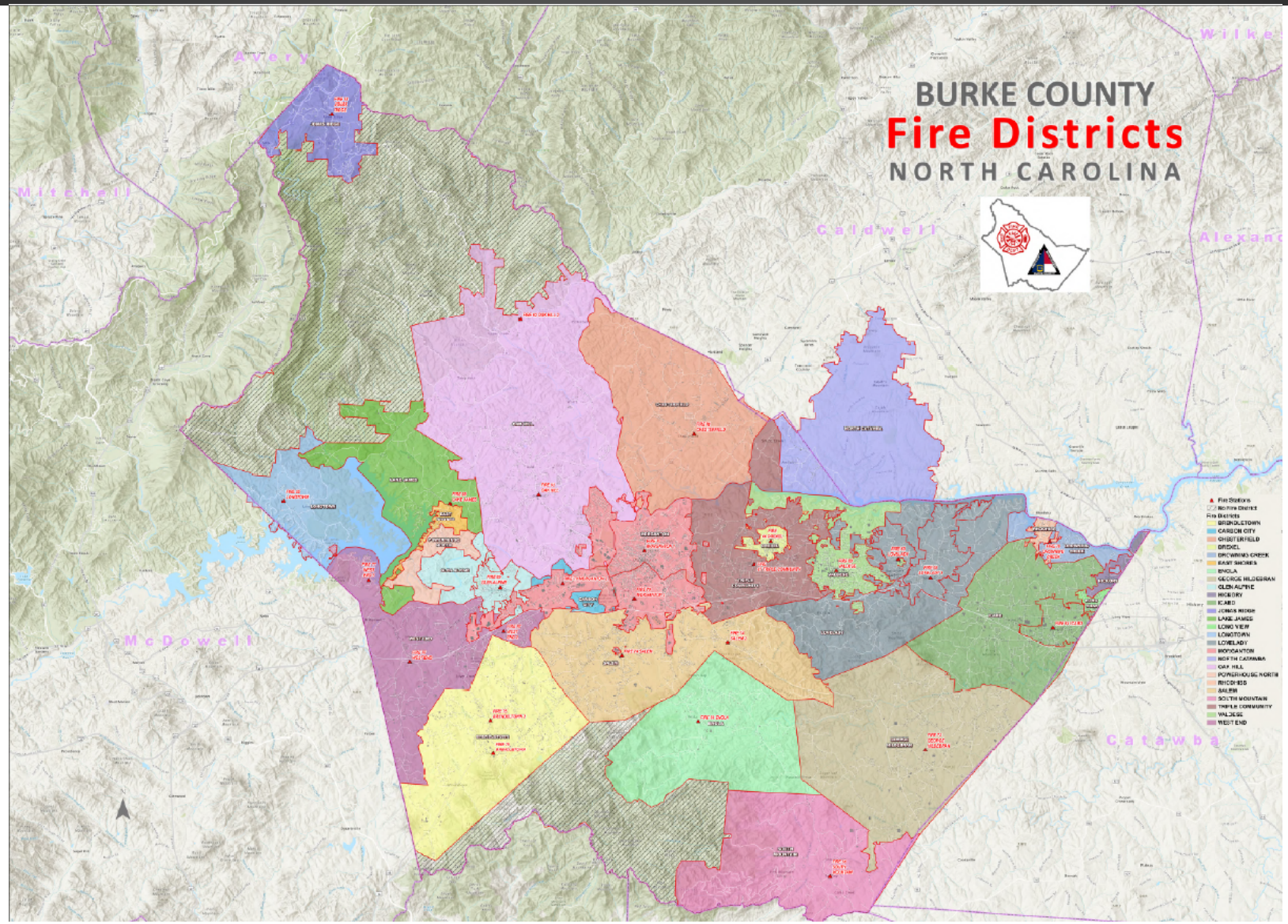


BURKE COUNTY FIRE MARSHAL'S OFFICE

Responsibilities Breakdown

Types of Incidents or Activities

- Fire / Arson Investigations
- Fire Injury & Fatality Investigations
- Explosion Investigations
- Hazardous Materials Response
- Commercial Fire Inspections
- Public / Private School Inspections
- Operational & Construction Permitting
- Foster Home Inspections
- Building Plan Reviews
- Fire & Life Safety Plan Reviews
- Fire Protection System Reviews
- Fire Prevention Programs
- Fire / Safety Training Programs for Businesses


BURKE COUNTY
Fire Districts
NORTH CAROLINA
Avery
Mitchell
Caldwell
McDowell
Catawba





BURKE COUNTY FIRE MARSHAL'S OFFICE

Day-To-Day Operations

The daily operation of the Fire Marshal's Office consists of performing fire and life safety inspections for commercial occupancies in Burke County. The office also processes and issues occupancy permits, performs building plan and fire/life safety reviews, site visits, community outreach, and responds to emergency calls for service.

The Fire Marshal's Office is also responsible for determining origin and cause investigations for incendiary fires, investigating fires with injuries or fatalities, open burning complaints, and other applicable fire or explosion incidents when requested.

Fire scene processing often includes examination, collection, and transfer of fire scene evidence to the NC State Bureau of Investigation Crime Lab for examination.

Additionally, the office serves as a liaison between County Administration and:

- 19 Burke County Fire Departments
- 3 Out-of-County Fire Departments (w/ territory in Burke County)
- Burke County REACT (Traffic Control Team)





BURKE COUNTY FIRE MARSHAL'S OFFICE

Fire Marshal Team
Annual Continuing Education

Requirements per employee, all listed certification types are affiliated with or reciprocate with other listed certifications:

Hours	Type
40	Fire Investigations
24	Fire Inspector
10	Fire Life Safety Educator
36	Firefighter I/II
12	Haz-Mat
12	Rescue
36	Emergency Medical Technician

Total Hours Per Team Member – 170 Hours

BURKE COUNTY FIRE MARSHAL'S OFFICE

Public Safety Study

Deficiencies identified during the comprehensive public safety study performed by NC Fire Chief Consulting determined multiple areas in day-to-day operations that could use improvement for the Fire Marshal's Office and Emergency Management.

In the early months of 2025, the Public Safety team met and discussed options to decrease employee fatigue, enhance the county's capabilities to serve and protect its citizens and visitors, and reduce the number of fire injuries and accidental commercial fires by improving the existing fire inspection program.

The implementation of these changes can be associated with each of the 5 Focus Areas of the Commissioners' Strategic Plan.

Changes Suggested by the Consultant Study & Implemented

- Separation of the Fire Marshal's Office & Emergency Management Divisions *(Established Office of the Fire Marshal)*
- Implementation of a modern Records Management System platform for fire inspections and fire investigations
- Reclassify one existing FTE to the Fire Marshal's Office to increase the department's capabilities

BURKE COUNTY FIRE MARSHAL'S OFFICE

Where We Were

For approximately 15 years, 3 employees performed:

- Emergency Management responses for approximately 514 square miles (including waterways)
- Commercial & Foster Home Inspections
- Building Plan Review, Fire & Life Safety Reviews
- Permit Processing, Invoice Collection
- Structure, Vehicle, & Outside Fire Investigations
- Wilderness, Urban, & Water Rescues, Medical Carry outs
- Fire Marshal / Emergency Management Outreach
- Haz-Mat Incident Response

The combination of both divisions made it impossible to maintain efficiency with duties and statutory requirements for fire inspections due to extensive call volume. Often, inspections would have to be abandoned to respond to extended Emergency Management incidents for a duration of typically 4 to 10 hours per incident.

Following an evaluation by the NC Office of State Fire Marshal in 2023/2024, our office was near being placed on probation by the State Fire Marshal due to the extensive number of overdue commercial inspections in Burke County.

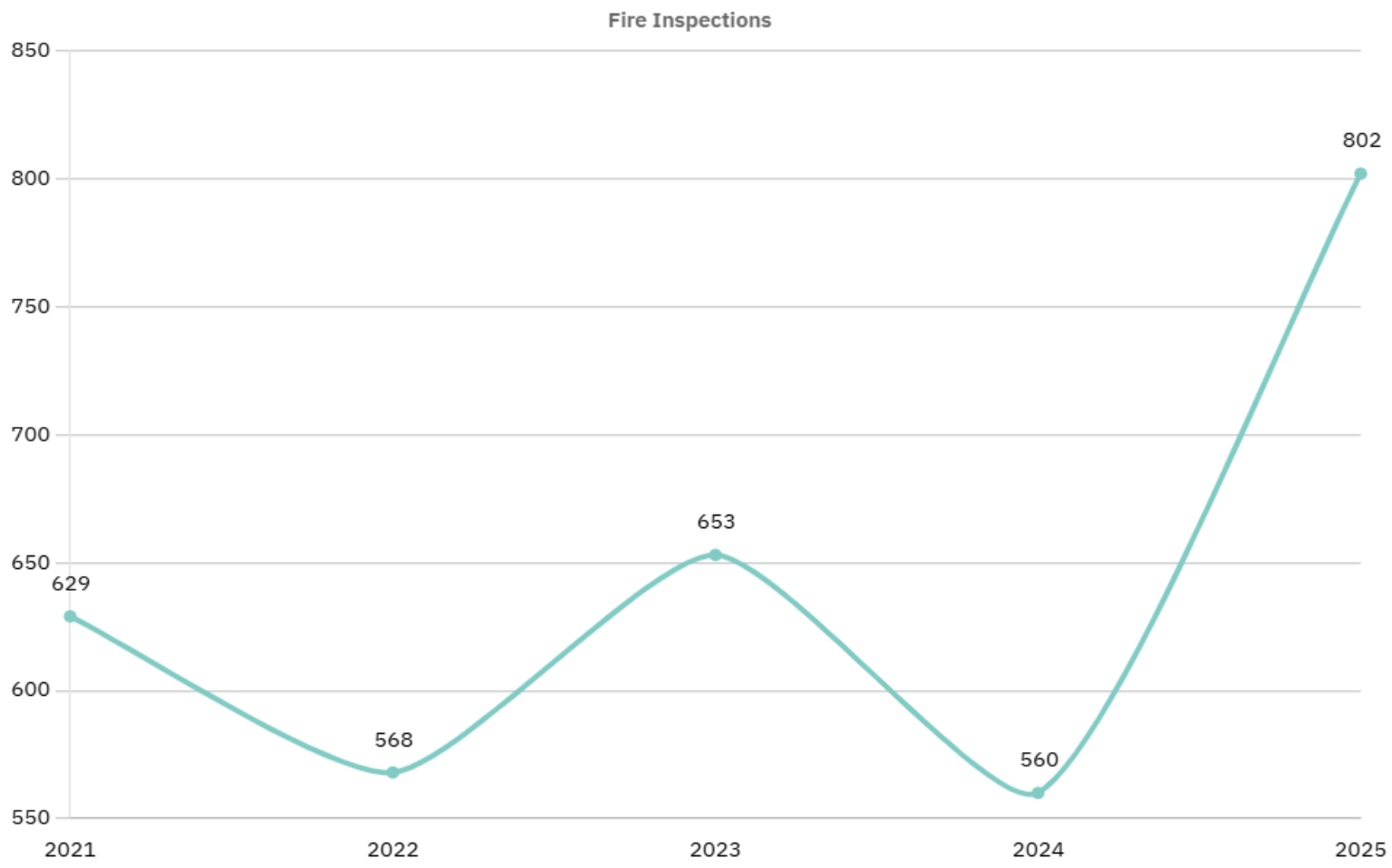
BURKE COUNTY FIRE MARSHAL'S OFFICE

Public Safety Consultants Study

In 2024, NC Fire Chief Consulting performed a cross-functional strategic review of public safety operations for Burke County Government at the request of County Administration.

This study identified and recommended the following for the Fire Marshal's Office:

- Increasing staffing levels to gain compliance with required fire inspections set forth by the NC General Statute, National Fire Protection Association, and the NC Office of State Fire Marshal
- Reorganization of the Fire Marshal's Office & Emergency Management Divisions due to the current and increasing workload and dual responsibilities of team members
- Implementing a modern Records Management System for Fire Inspections, Fire Investigations, Permitting, and Invoicing



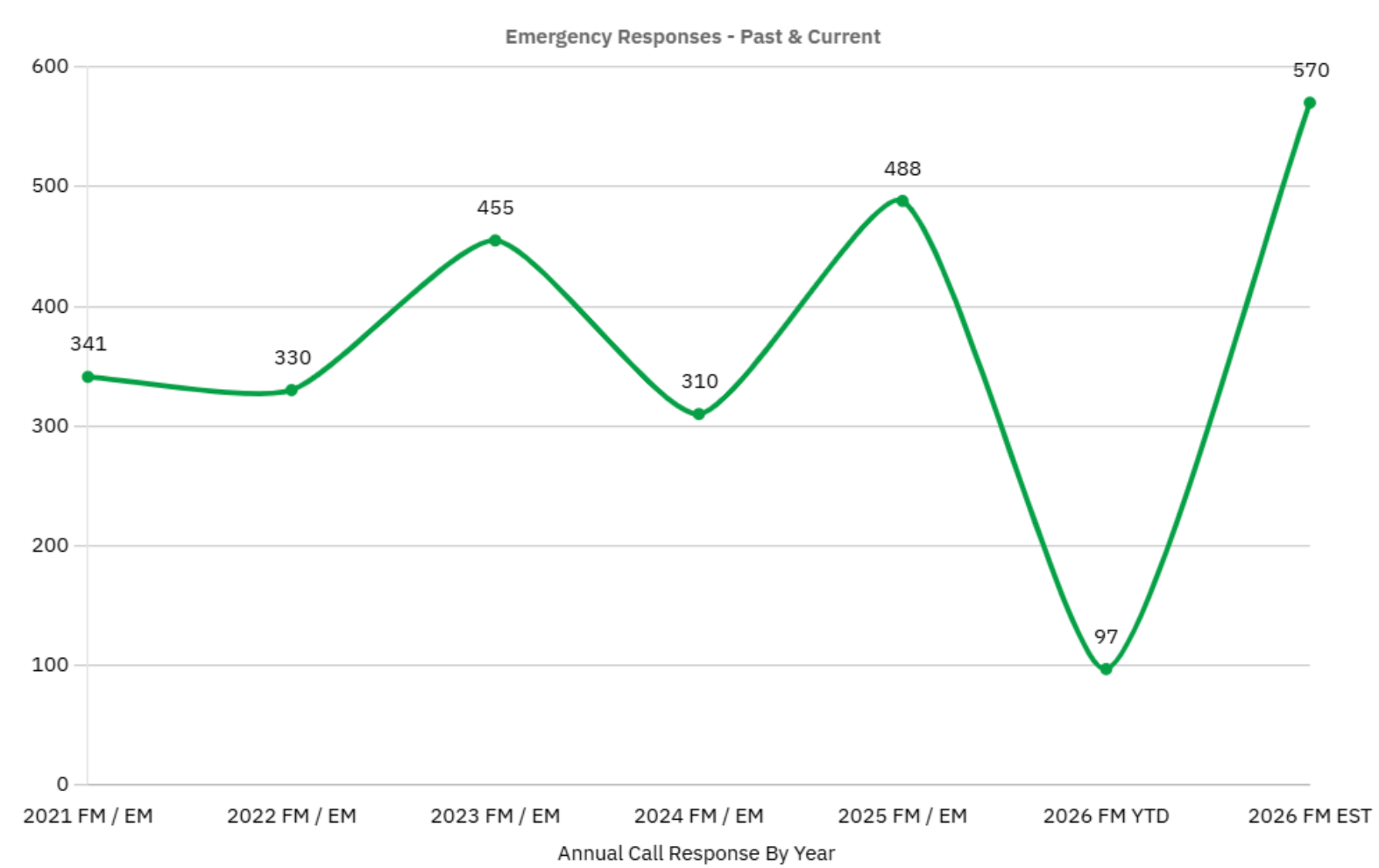
This line graph represents the last 5 years of annual fire inspections performed and includes 6 months of operation in the year 2025 under the recommended changes detailed by a comprehensive study.

During the onset of restructuring in March 2025, the department was at approximately 15% of annual inspections being completed. Upon ending the 2025 year, the department's completed inspection rate had dramatically increased to 64.97%.

BURKE COUNTY FIRE MARSHAL'S OFFICE

Where We Are Now

- Office of the Fire Marshal Established
- Chief Fire Marshal Selected
- Deputy Fire Marshal Selected
- Fire Inspector Selected
- Completed reclassification of one Full-Time Employee position to the Fire Marshal's Office *(Administrative Assistant); this employee also possesses Fire Inspector & Investigator certification*
- Implemented new Records Management Software Platform for Fire Inspection, Fire Investigation, Permitting, Plan Review, Incident, and Invoice tracking
- Increased annual fire inspections completed from 15% to nearly 65% within 6 months of reorganization and implementation of the Consulting Study recommendations.
- Implemented a Quality Assurance component for our fire inspection program to evaluate time management, effectiveness, stability, workflow, and customer service experiences



This line graph represents annual emergency call responses for the Fire Marshal's Office since 2021. These responses would have included a mixture of both incident types, shown to the right of this graph, broken down by division type. Also included is a 2026 year-to-date total, with an estimated annual total based on the current 2026 year-to-date call volume. It should be noted that even with the separation of the Fire Marshal's Office from Emergency Management, there are various types of incidents that require a response from both agencies.

After the reorganization of both departments, the Fire Marshal's Office's primary duties for emergency response are indicated to the right of this line graph. These duties and response totals do not include fire inspections, permitting, building/plan reviews, commercial site visits, phase 1 assessments, training sessions held for businesses and the public, community relations events, or other fire code-related inspections.

BURKE COUNTY FIRE MARSHAL'S OFFICE

Emergency Responses By Division

Fire Marshal

- Structure, Vehicle, Outside Fire Investigations
- Fire Injury & Fatality Investigations
- Explosion Investigations
- Fire Code Complaints
- Haz-Mat Incidents
- FD Requests for Support
- Public Threats
- Mass Casualty Incidents

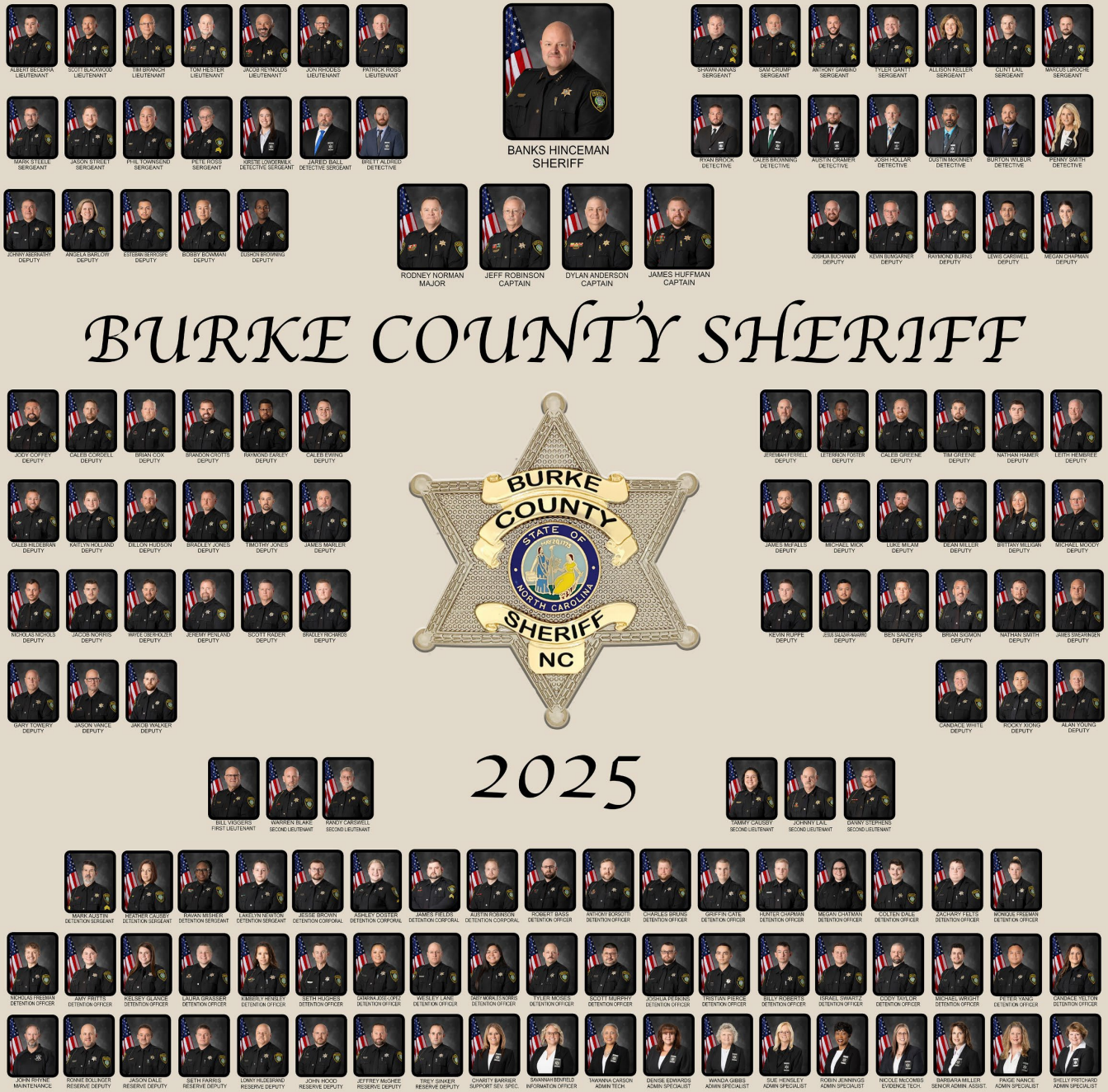
Emergency Management

- Urban Search & Rescue
- Wilderness Search & Rescue
- Water Rescue Incidents
- Haz-Mat Incidents
- DP8 Asset Deployment
- Local EM Asset Deployment
- Incident Management Team (Support)
- Public Threats
- Mass Casualty Incidents

BURKE COUNTY SHERIFF'S OFFICE



Sheriff Banks Hinceman
County Commissioners
Presentation

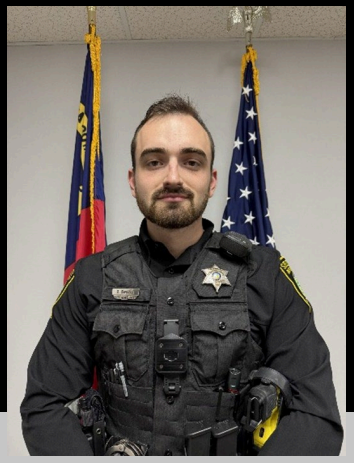


103 Full-Time
Sworn Positions

48 Full-Time
Detention Positions

11 Full-Time
Support Staff
Positions







NEW HIRES

NOVEMBER 2022 – DECEMBER 2025

In November 2022, when Sheriff Hinceman took office, we had 16 Deputy Vacancies and 26 Detention Vacancies

- New Hires/Promotions
  - Sworn: 36
  - Detention: 31
- Separations:
  - Sworn: 16
  - Detention: 13
- Current Vacancies:
  - Sworn: 1
  - Detention: 7









The Faces of Your Sheriff's Office

JOIN OUR TEAM!

The Burke County Sheriff's Office is a diverse agency, made up of staff from a wide range of ethnic and racial backgrounds. We are currently comprised of the following:

127 Caucasian Males
39 Caucasian Females
3 African American Females
2 African American Males
3 Hispanic Males
2 Hispanic Females
2 Asian Males

RECLASSIFICATION OF POSITIONS

- Reorganized staff by adding four shift Lieutenants, one Training Coordinator Lieutenant, one Assistant Jail Administrator and one Transport Officer by reallocating 12 vacant detention positions—expanding sworn staff without a significant increase in cost to taxpayers.

- Were also able to reclassify 10 positions to create an ICAC position, an Intelligence Officer position, 2 Deputies to each patrol day shift, 4 Deputies to each night shift patrol 2 special enforcement team positions.

OFFICE UPDATES

Burke County Sheriff's Office
Conference Room





OFFICE UPDATES

Burke County Sheriff's Office Evidence Room with sliding storage shelves



Commercial and High-Density Systems

For commercial, industrial or library applications, systems designed to maximize storage in a small footprint (high-density mobile shelving) involve a much greater investment due to their scale, load capacity and robust engineering.

- **High Density Mobile Shelving**
  - These large-scale systems, where shelving units move along floor tracks to create a single aisle needed, typically cost from $2,000 to over $9,000 for specific kits, depending on the length, height and number of units.
- Large-Scale Projects
  - Entire high-density mobile storage solutions for businesses or institutions often range from $75,000 to $150,000 or more, depending on the size of the space, capacity requirements and integration needs (such as software).

These types of shelving increase the capacity to store and maintain evidence in a building that was constructed in 1993. As crime increases, the volume of evidence that must be properly stored also rises. We would like to thank Burke County Maintenance for the installation of the shelving.

OVERDOSES

2021: 563 overdoses with 43 deaths

2022: 572 overdoses with 27 deaths
- Deputies administered 43 dosage units of Narcan

2023: 539 overdoses with 46 deaths
- Deputies administered 35 dosage units of Narcan

2024: 322 overdoses with 37 deaths
- Deputies administered 16 dosage units of Narcan

2025: 259 overdoses with 24 deaths
- Deputies administered 16 dosage units of Narcan



NARCOTICS

- The Burke County Sheriff's Office has a dually sworn Narcotics investigator with the ATF to be able to prosecute drug crimes on a Federal level
- In 2025, we have had at least 5 cases charged on the Federal level
- The Burke County Sheriff's Office charged 29 people with Trafficking illegal substances in 2025





2025 CALLS FOR SERVICE

- There were a total of **30,185** calls for service in 2025
- The Burke County Sheriff's Office drove 1,414,602 miles in 2025
- The Burke County Sheriff's Office has 92 cars assigned to Deputies with 3 working spares



2025 CALLS FOR SERVICE

Part I Crimes

- Murder 4
- Rape 25
- Robbery 5
- Assault 68
- Burglary 130
- Larceny 319
- Auto Theft 62
- Arson 4

Part II Crimes

- Drugs 239
- Assault, Simple 255
- Forgery/Counterfeit 18
- Fraud 104
- Embezzlement 1
- Stolen Property 11

Part II Crimes con't

- Vandalism 117
- Weapons 17
- All Other Sex Offenses 16
- Gambling 16
- Liquor Law Violations 17
- Disorderly Conduct 8
- Obscenity 13
- Kidnapping 5
- All Other Offenses 133

Part I Crimes are down 17% from 2024

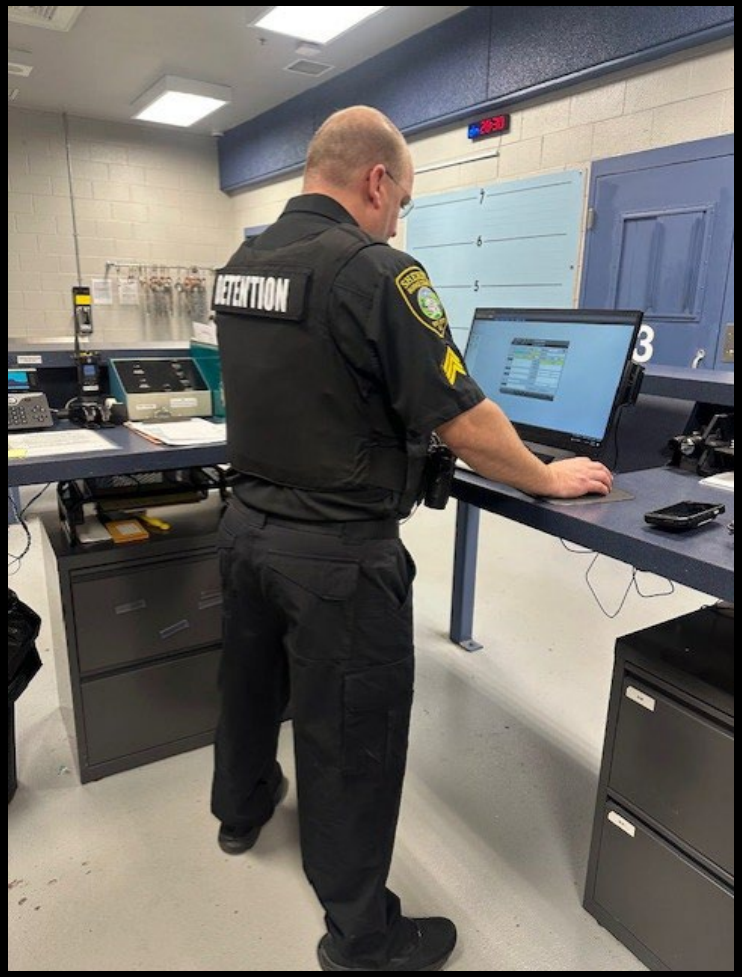
Part II Crimes are down 6% from 2024

SEX OFFENSE CASES

- Investigator Browning
  - 27 ICAC related investigations
  - Dually sworn with the FBI to be able to prosecute these cases on the Federal level when the need arises

- Investigator Smith
  - 69 sex offense cases
  - Approximately 180 investigations from DSS that require review and follow up

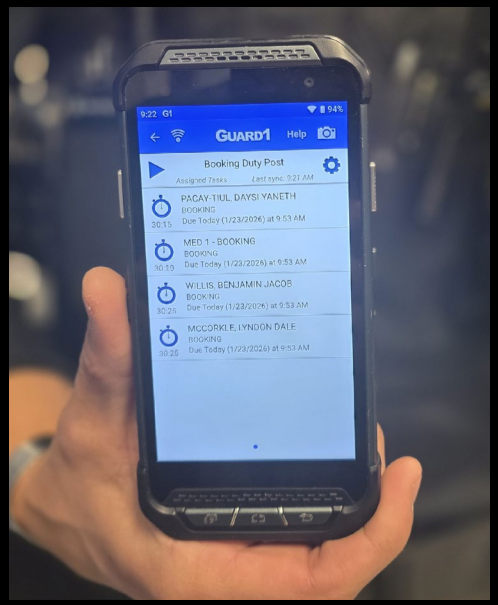
JAIL BOOKINGS FOR 2025



January	243
February	299
March	300
April	277
May	293
June	279
July	353
August	321
September	291
October	255
November	255
December	231
Total:	3,397

JAIL ENHANCEMENTS

- Installed the Tek84 body scanner, significantly reduces the risk of drugs and other contraband being smuggled into the jail. Though it is a great tool to have, nothing is 100% effective.
- We began renting bed space to other Sheriff's Offices in need in April 2023, bringing in $1.2 million in revenue
- Improved staff quality, reducing vacancies from 27 when taking office to only 7 vacancies to date.
- Integration of new mobile devices (Guard One) for detention officers which eliminates paper logs and creates a time/date stamped record. Which reduces administrative follow up time related to late/missed checks and supports both inmate welfare and staff performance monitoring.

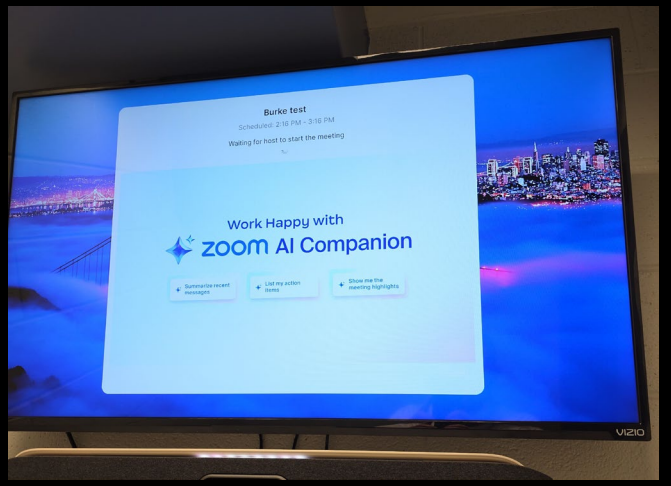


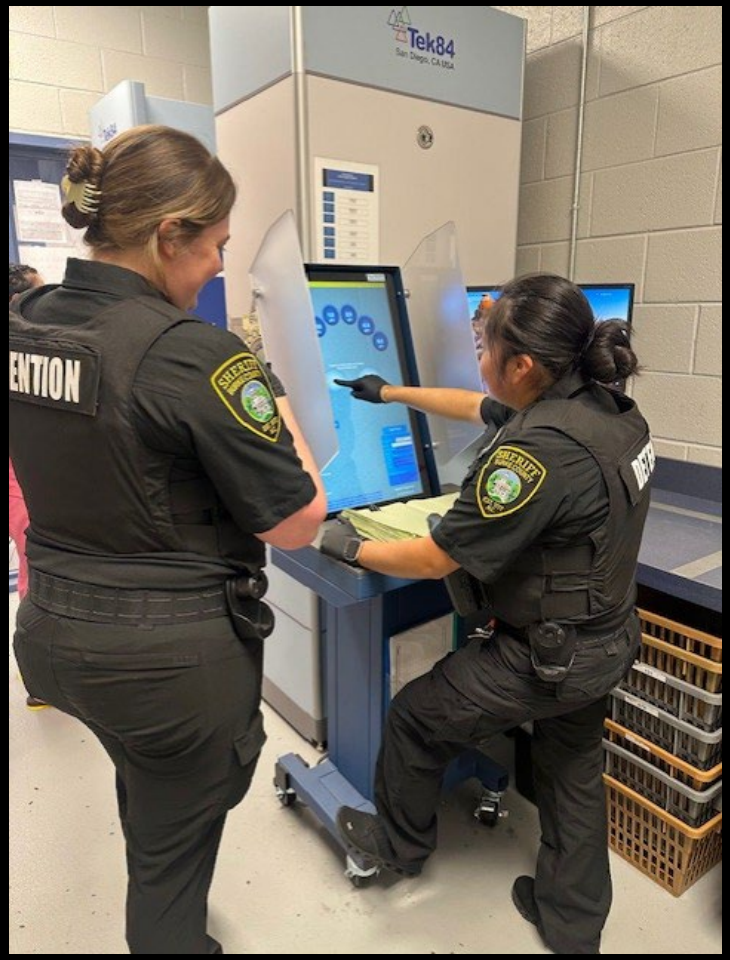
- Improved camera monitoring system (Wisenet WAVE), reducing the man-hours to operate. It allows authorized supervisors and administrators to securely view live and recorded footage without being physically present in the control room. This also reduces time spent trying to locate incidents, reviewing footage and responding to administrative or investigative requests.

- Updated the equipment that helped expand mental health services in the jail (Web-Based Video System Upgrade). This helps with remote clinical evaluations. The upgrade has significantly increased system reliability and improved video and audio quality, which allows for more effective communication between the inmate and provider.

- Started Medication Assisted Treatment (MAT) program in the jail to help inmates with opioid use disorder (with a grant and no local dollars). The Sheriff appreciates Katie Samuels for helping secure the $225,000 funding for the MAT program.





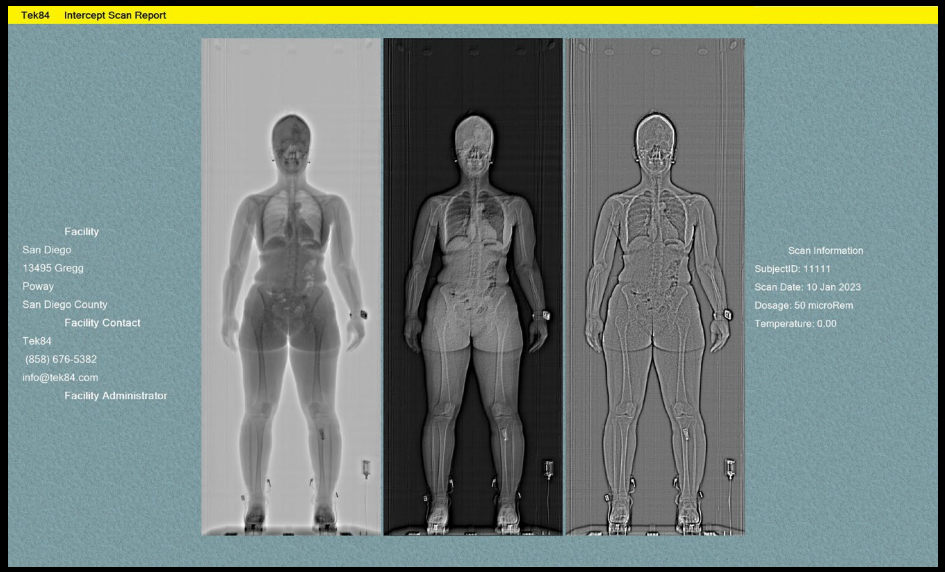


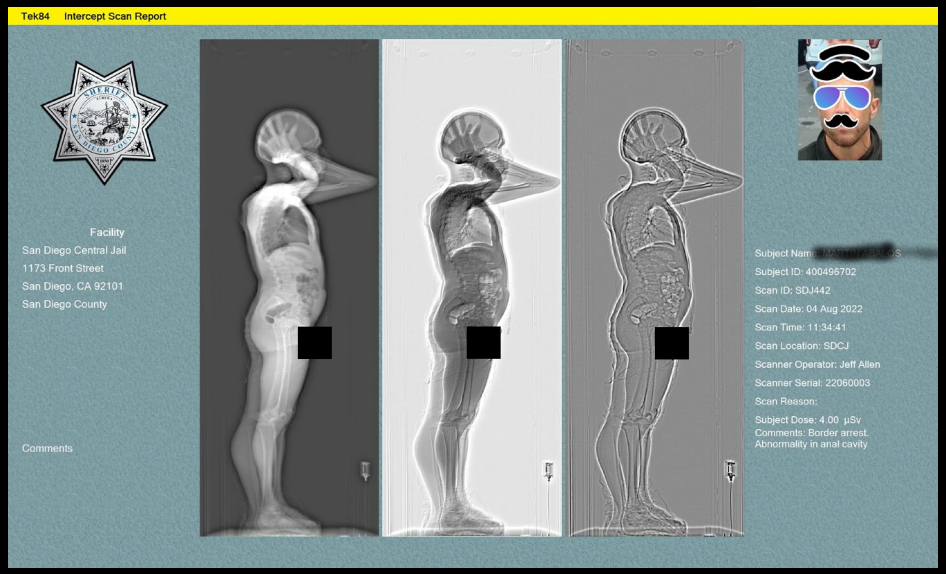
Tek84 Body Scanner



Examples of the Tek84 Body Scanner







*These images are stock images from the TEK84 Body Scanner and are not an inmate from the Burke County Jail

INMATE TRANSPORTATION 2025



STATE TRANSPORT TEAM

Trips to other Jails, Prisons and Mental Health Facilities – 536

Total Miles Driven In 2025 – 92,537

ARRESTS AND REPORTS - 2025

- Arrests Made in 2025: 1,522
- Reports Taken: 2,352



2025 DRONE USAGE



The Drone was used a total of 11 times in 2025.

It was used for:

- Crime Scene Documentation – 1
- Mass Gathering Scene Surveillance – 1
- Search Warrant Service – 2
- Drone Training – 6
- Standoff/SWAT operation – 1
- Assist Other Agency - 1

We were able to purchase one of the drones with grant money from the Governor's Crime Commission.

TECHNOLOGY EQUIPMENT

- How technology helps law enforcement
  - Real time alerts
  - Crime-solving power
  - Community protection

- Proven results in Burke County
  - Recovered over $150,000 in stolen vehicles and property
  - 12 arrests were made from new technology alerts
  - Seized $75,000 in illegal narcotics
  - Located runaway juveniles
  - Generated multiple investigative leads

TECHNOLOGY EQUIPMENT

- Why expansion of technology matters
  - Burke County spans 511 square miles and, according to U.S. Census estimates from July 2024, has a population of 88,545—presents unique challenges for law enforcement coverage.

  - Expansion would:
    - Enhance coverage across rural and urban areas
    - Provide faster response times to criminal activity
    - Strengthen ongoing investigations with more comprehensive data
    - Enhance community safety by deterring crime - it enables quicker arrests and putting potential offenders on notice.

OSCAR 360

OSCAR 360 is a two-part, law-enforcement-focused system designed to capture, organize and present immersive, 360-degree spherical and digital evidence from crime scenes, crash sites and secure facilities. It enables investigators to create, view and present comprehensive, virtual and interactive walkthroughs of scenes, ultimately ensuring that all evidence is properly documented and that the scene is presented to a jury in a clear and understandable format.









OSCR360

NEW DUTY FIREARMS



The Burke County Sheriff's Office has acquired new duty sidearms.

The new pistol is the Glock Model G45. We were able to purchase the Holosun SCS and installed them on the new duty pistols.

These sights provide deputies a tactical advantage over pistols without optics. The deputy can now focus on the threat instead of concentrating on the front sight of the pistol.

The total cost of the pistols was $98,445. The purchase was partially funded through the trade of court-awarded seized firearms valued at $12,225. An additional $34,085 was covered by trading in our existing firearms.







BODY CAMERAS

Every Road Patrol Deputy at the Burke County Sheriff's Office began carrying body cameras in November of 2023, and it has proven beneficial.

BURKE COUNTY SHERIFF'S OFFICE APP

- Concealed Handgun Permits/Fingerprints
- Jail Information/Inmate Search
- Most Wanted/Missing Persons
- Sex Offenders
- Press Releases
- News/Weather Alerts/Events
- Submit a General or Narcotics Tip
- Rhonda Hinson/Cold Case Tips
- Latest Scams/Report a Scam
- Civil – Filing Papers/Eviction
- Courts
- Community Policing
- Most Requested Phone Numbers
- Medication Disposal
- Keep Check/Request Extra Patrols
- And more!!!!



Current download numbers as of 2/25/2026:

- IOS – 3,045
- Android – 2,003

QUESTIONS?

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

PRESENTATIONS

Subject Title: CM - Water & Sewer AIA (Asset & Inventory) Report

Presented by: Brian Epley and/or Chuck Willis, Willis Engineering

Summary of Information: Chuck Willis of Willis Engineering will provide a brief update to the Board on ongoing water and wastewater system initiatives. As part of the County's continued efforts to improve system performance, address unaccounted-for water and infiltration/inflow concerns, and plan for long-term capital needs, the update will include:

- Water Meter Project Update
- Sewer Meters Project Update
- Indian Hills Pump Station
    - Capacity
    - Costs

Strategic Plan Focus Area Alignment:
No. 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.

Budgetary Effect: N.A.

County Manager's Recommendation: Approval is recommended. N.A.

Legal Review: N.A.

Suggested Motion: No action requested. Receive comments and provide direction if needed / desired.

Burke County

Water and Sewer System
Asset Inventory and Assessment

March 2026

System Goals

Housing infrastructure

Sanitary sewer and clean water access

Economic development

System Overview

- Total Water Customers: 2,175
  - Purchase from 7 sources
- Total Sewer Customers: 211
  - Treat at 2 sources

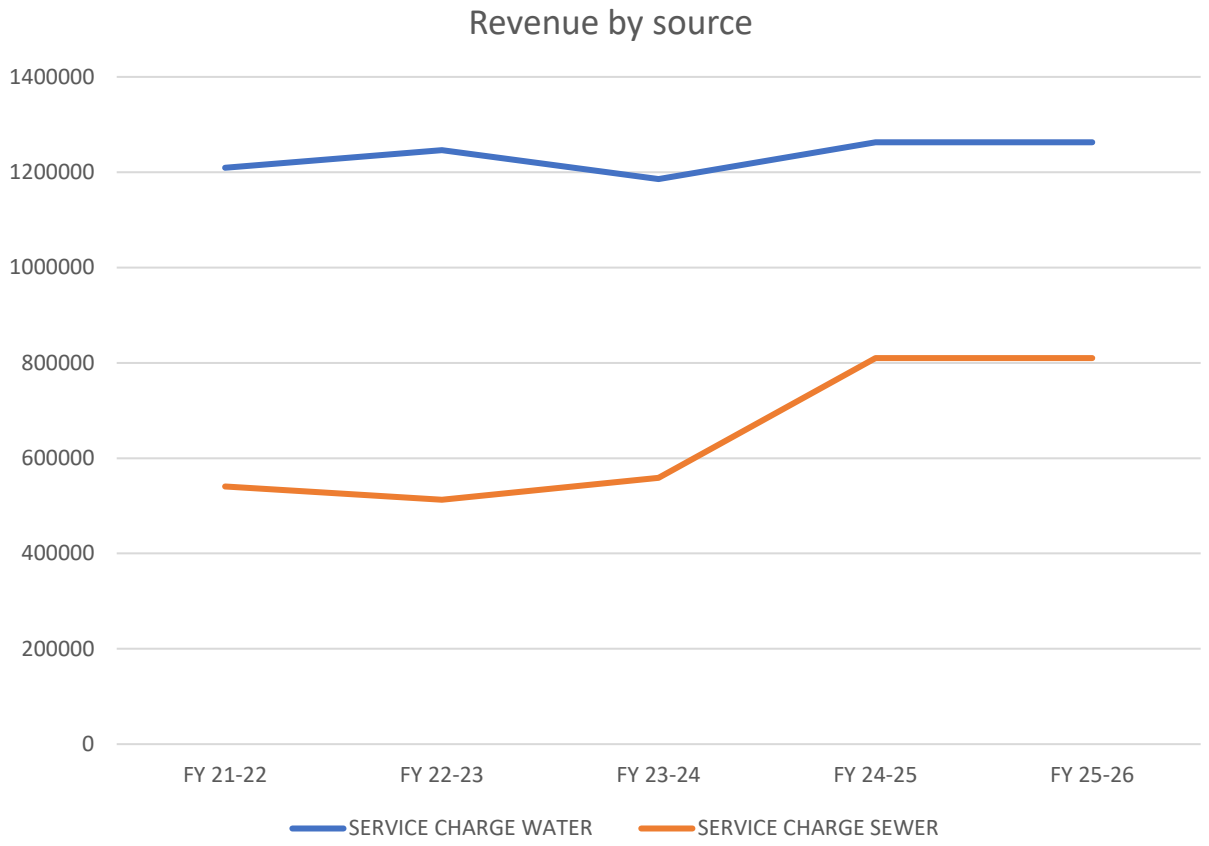
- System Challenges
  - Limited financial performance
  - High volume of pass-through customers
  - Deferred maintenance and repairs

2022 Systemic Financial Losses

Enterprise Fund - An enterprise fund is a type of fund used in local government to account for activities that provide goods or services to the public for a fee that is meant to make the entity self-sustaining. It operates in a manner **similar to private business enterprise**, supported by user fees (consumption).

Water	Gallons Billed	# of Customers	Revenue Per customer	Revenue Per Month	Fixed Cost Per Month	Loss per Month
2020	$100,358,403.00	2,170	$564.52	$47.04	$65.57	$18.53
2021	$101,371,892.00	2,162	$566.60	$47.22	$62.40	$15.18
2022	$106,123,217.00	2,175	$572.87	$47.74	$63.36	$15.62
		6,507				
Sewer	Gallons Billed	# of Customers				
2020	$123,659,517.00	198	$3,409.09	$284.09	$375.60	$91.50
2021	$118,013,878.00	199	$3,391.96	$282.66	$365.03	$82.37
2022	$111,632,130.00	211	$3,199.05	$266.59	$363.13	$96.54
		608				

Minimal Operating Margin





Jeffrey C. Brittain, Chair
Phil Smith, Vice Chair,
Brian Barrier, Commissioner
Randy Burns, Commissioner
Mike Stroud, Commissioner

BURKECOUNTY
ALL ABOUT ADVANCING

Brian Epley, County Manager
Kay H. Draughn, Clerk to the Board
Destin Hall, County Attorney
Kania Law Firm, P.A., Tax Attorney

January 20, 2026

NC Department of State Treasurer – Local Government Division
3200 Atlantic Avenue
Raleigh, NC 27604

Re: Response to the Auditor's Findings, Recommendations, and Fiscal Matters for the Fiscal Year Ended June 30, 2025

Per 20 NCAC 20 03 .0508 which requires the governing body to develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters" signed by a majority of the members of the governing body and submitted to the Local Government Commission (LGC) within 60 days of the auditor's presentation, Burke County is responding to the ratio of 0.3997 on Capital Assets Condition in the Water/Sewer Fund per the "Performance Indicators of Concern" worksheet.

The Capital Assets Condition Ratio calculates the remaining useful life of all depreciable assets in the fund. A remaining useful asset value of less than 0.50 may signal the need to replace the assets in the near future.

An inventory assessment is in the final phase to evaluate the full system and its needs. Once the assessment is received, data will be reviewed, options for funding identified and further plans will be made by the Board and management to best address assets needing replacement and prioritize those needs. Burke County will use the data to also evaluate the potential rates charged for both Water and Sewer customers for the coming fiscal years to allow for funding a long-term capital plan.

Sincerely,

Jeffrey C. Brittain, Chair
Phil Smith, Vice Chair
Brian Barrier, Commissioner
Randy Burns, Commissioner
Mike Stroud, Commissioner
Brian Epley, County Manager
Margaret Pierce, Dep Co. Mgr/Finance Director

200 Avery Avenue - P.O. Box 219 - Morganton, NC 28680-0219
County Manager: (828) 764-9350 ~ Clerk to the Board: (828) 764-9354 ~ www.burkenc.org

3 Phase System Evaluation Approach

Phase I – Pump Lift Station Replacement:

- Located in East Burke, the Indian Hills sewer pump station is subject to frequent stream flooding and experiences excessive peak flows.
- The pump station and force main need to be upgraded such that peak flows of up to 2,000 gpm can be handled.

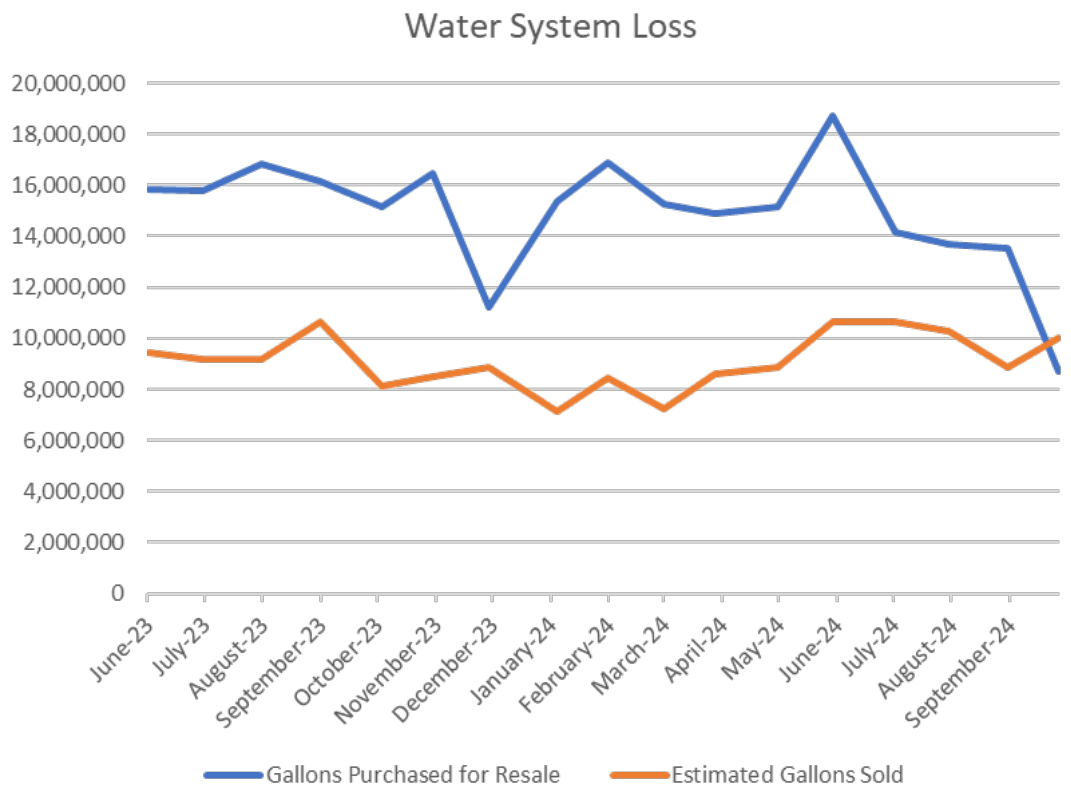
Phase II – Water & Sewer Asset Inventory Analysis (AIA):

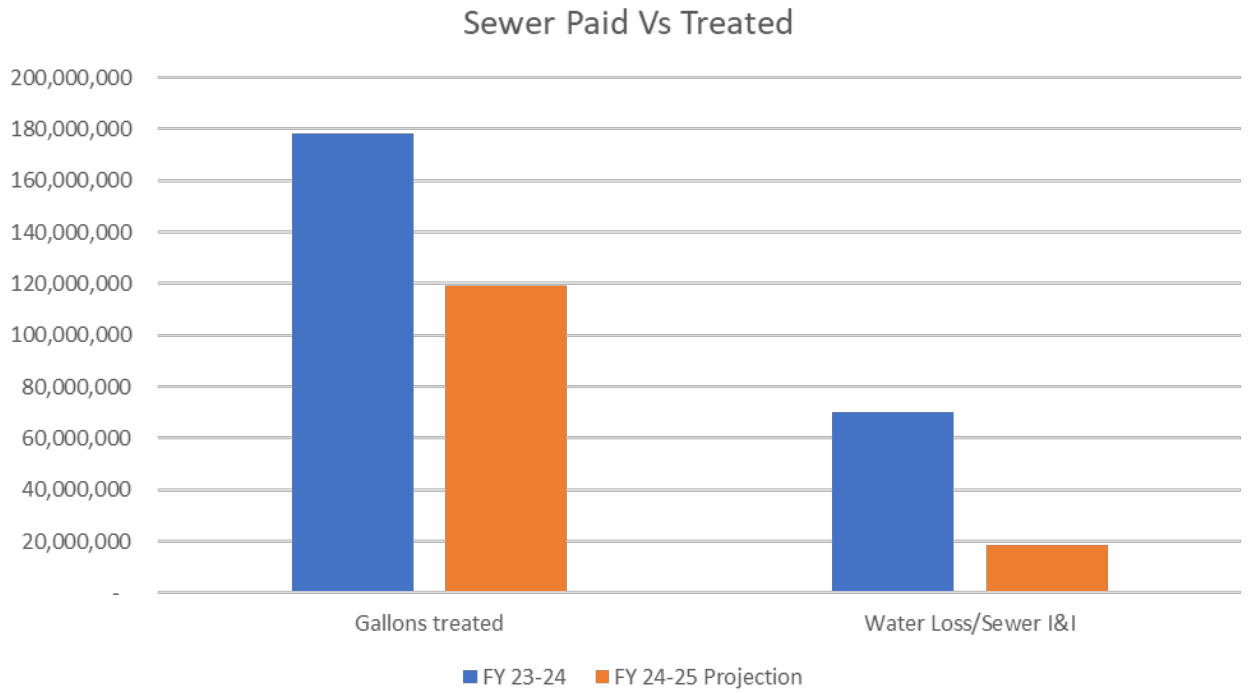
- Complete assessment of existing water and sewer infrastructure – including all force main and pump stations.
- Planning, design, and permitting for the proposed sewer projects.
- Infrastructure Mapping and GIS Layering Coordination
- Prioritized listing of needed improvements, repairs, and enhancements
- Probable Cost Analysis
- Review of existing system purchase contracts

Phase II – Water & Sewer Asset Inventory Analysis (AIA):

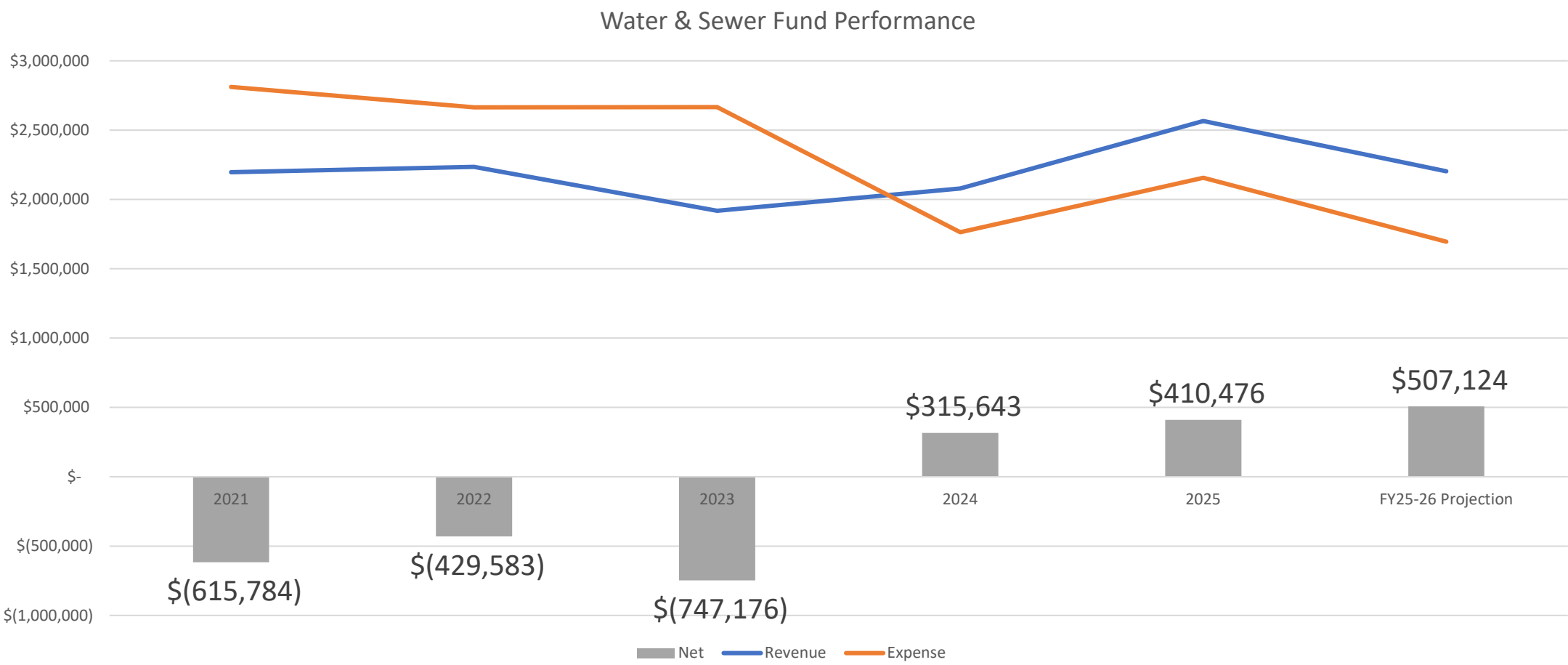
- Rate Stabilization Analysis
- Expansion, Acquisition, and/or Regionalization Metrics
- In Source / Outsource Evaluation

Water & Sewer


Water System Loss
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
June-23
July-23
August-23
September-23
October-23
November-23
December-23
January-24
February-24
March-24
April-24
May-24
June-24
July-24
August-24
September-24
Gallons Purchased for Resale
Estimated Gallons Sold


Sewer Paid Vs Treated
200,000,000
180,000,000
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
-
Gallons treated
Water Loss/Sewer I&I
FY 23-24
FY 24-25 Projection

Historical Fund Performance



Presentation Summary

Background

Project Overview

Asset Management Plan Framework

Water and Sewer Systems Overview

Findings

Next Steps

Background

About Willis Engineers

Why do Counties provide water and sewer service?

- No municipal service (no other option)
- Promote industrial development
- Allow higher residential density (affordable housing)

What is an Asset Inventory and why is the State funding it?

- Typically overlooked and underfunded
- NC DEQ priority in grant funding
- Burke Co. $500,000 direct appropriation in 2023 State budget

Definitions

Asset Inventory and Assessment (AIA) – Developing a tangible record of all system assets and their condition.

Capital Improvement Plan (CIP) – A guide for future capital projects that will be required to best serve your customers.

Asset Management Plan (AMP) – A tactical plan for managing infrastructure to minimize the total operation and maintenance costs while maintaining a desired level of service for your customers.

Project Overview

Began work in March 2024

Completed in December 2025

Final Deliverables

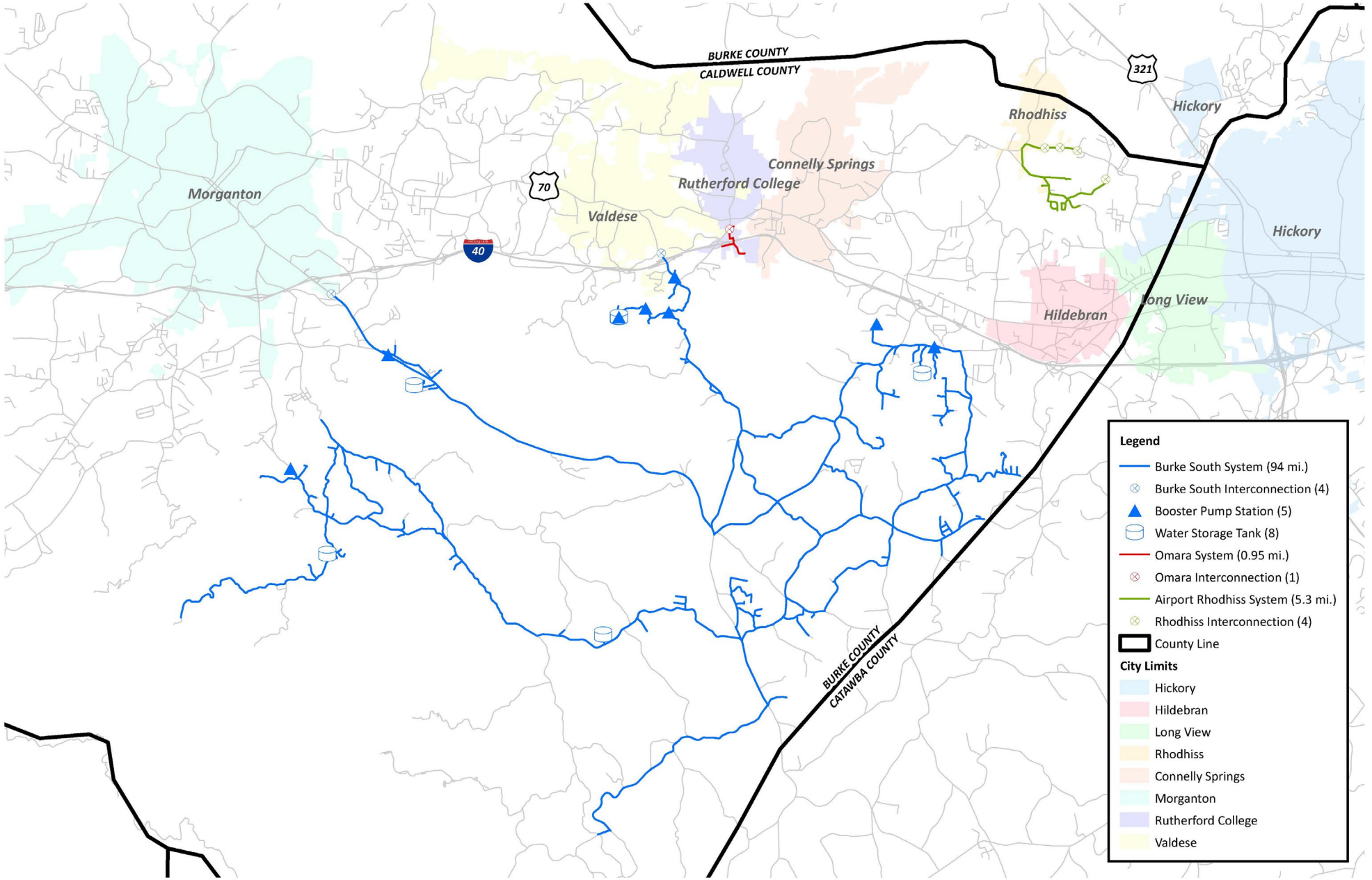
- Asset Management Plan Reports
- Maintenance Map Books
- GIS Shapefiles
- Field Program Data and Reports
- Wastewater Capacity Model

Asset Management Plan Framework

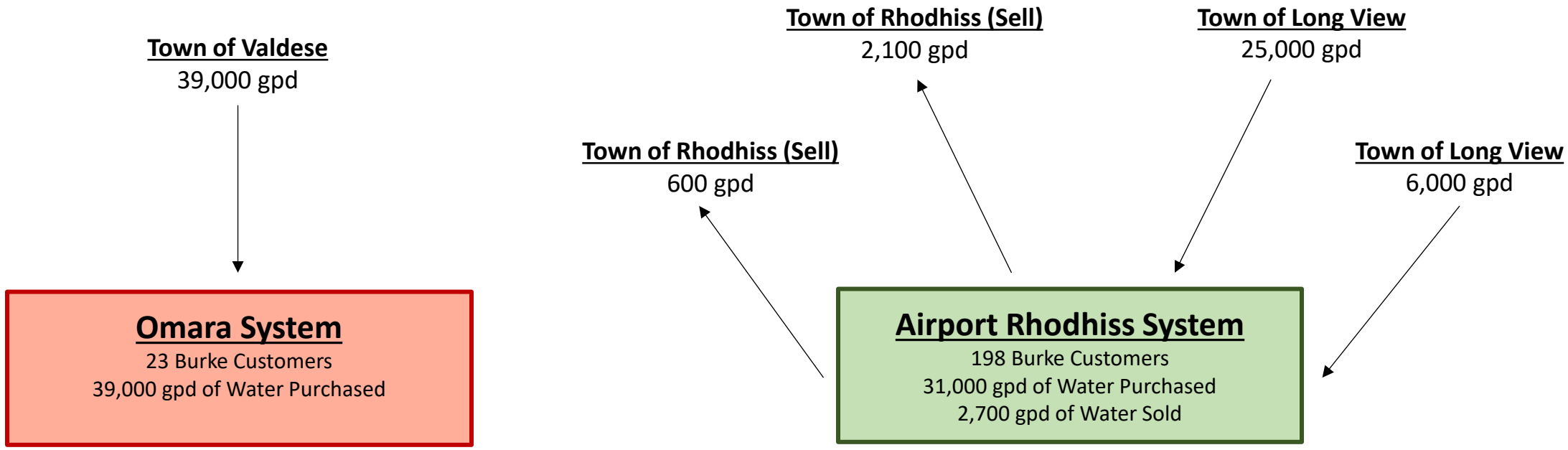


Water System Assets

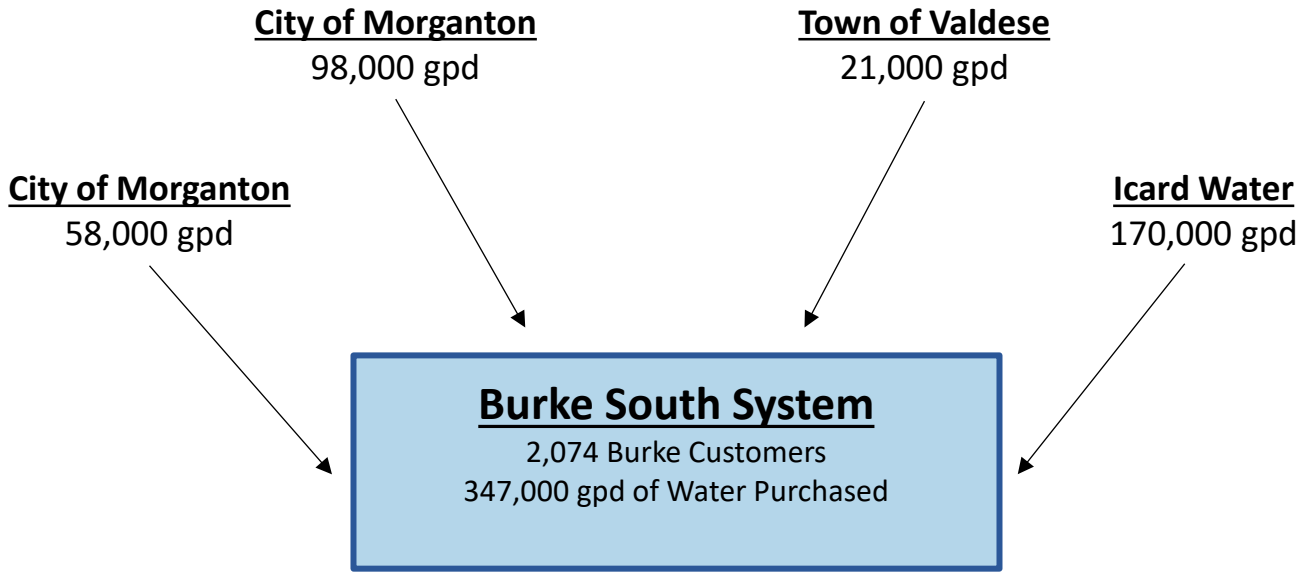
Asset	Summary
Customer Connections	2,342
Water Distribution Piping	103 miles
Valves	1,000
Fire Hydrants	386
Elevated Storage Tanks	5
Booster Pump Stations	8


BURKE COUNTY
CALDWELL COUNTY
321
Hickory
Rhodhiss
Connelly Springs
Rutherford College
70
Morganton
Valdese
40
Hickory
Hildebran
Long View
BURKE COUNTY
CATAWBA COUNTY
Legend
Burke South System (94 mi.)
Burke South Interconnection (4)
Booster Pump Station (5)
Water Storage Tank (8)
Omara System (0.95 mi.)
Omara Interconnection (1)
Airport Rhodhiss System (5.3 mi.)
Rhodhiss Interconnection (4)
County Line
City Limits
Hickory
Hildebran
Long View
Rhodhiss
Connelly Springs
Morganton
Rutherford College
Valdese

Omara & Airport Rhodhiss Water

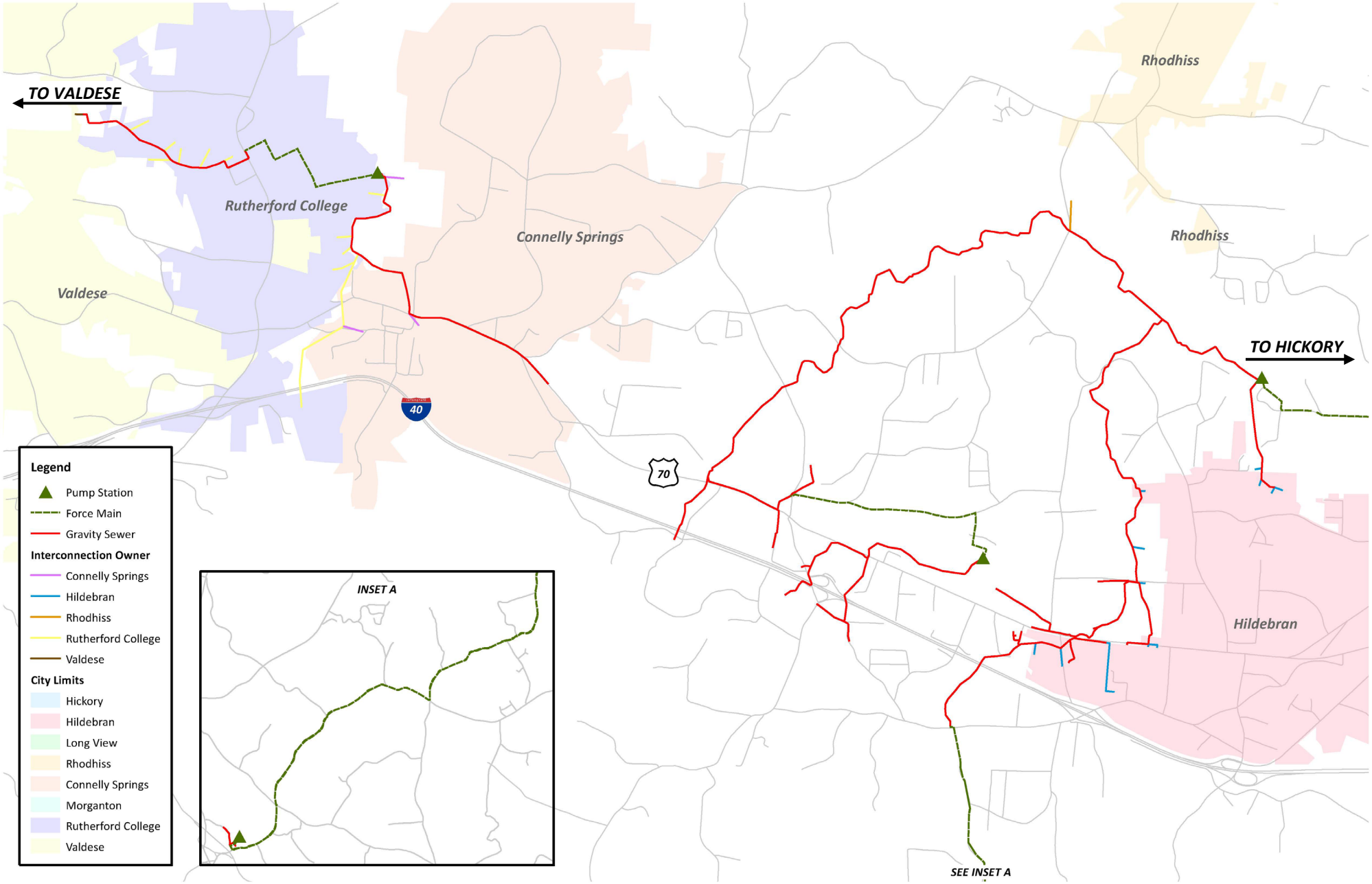


Burke South Water

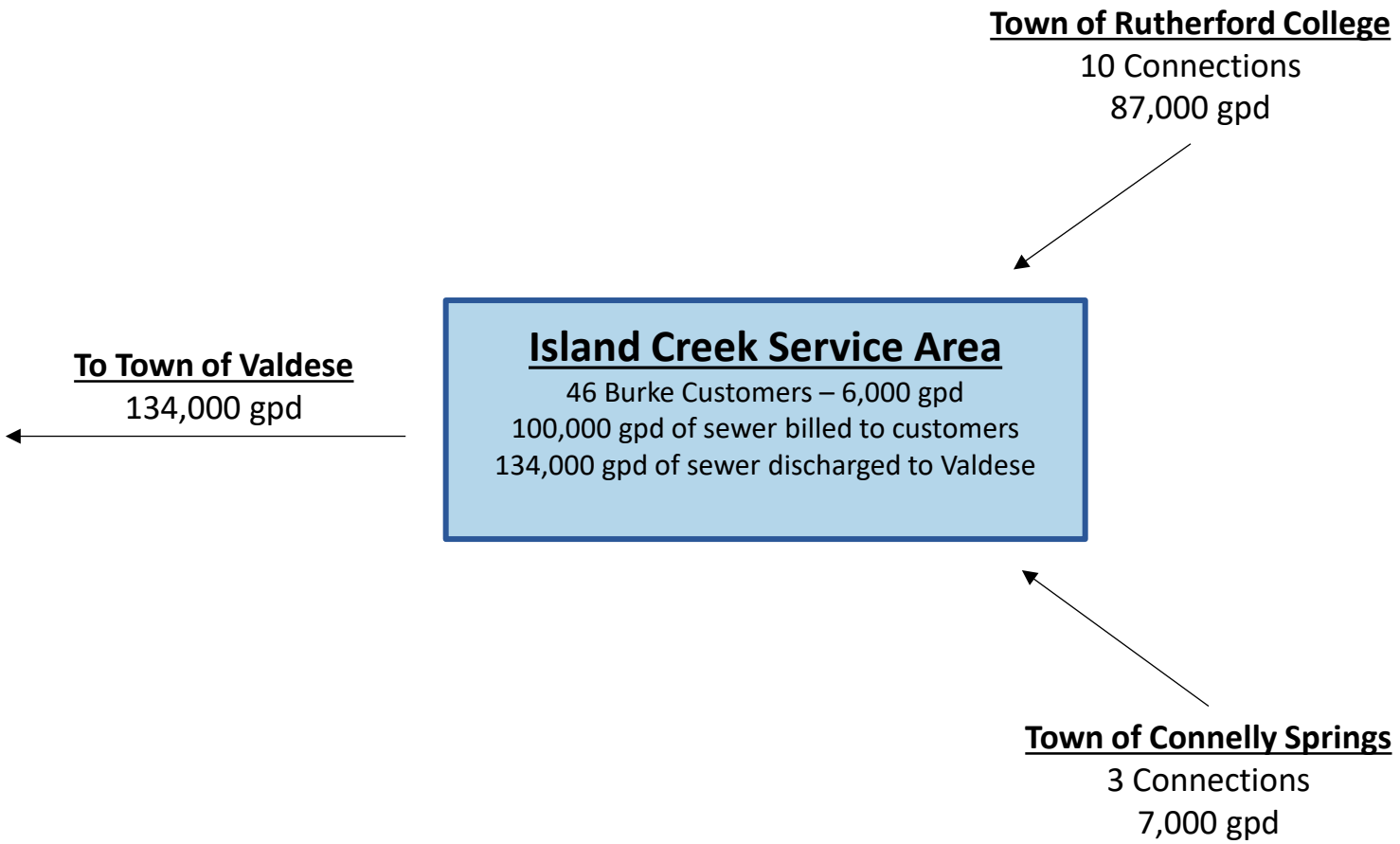


Sewer System Asset Summary

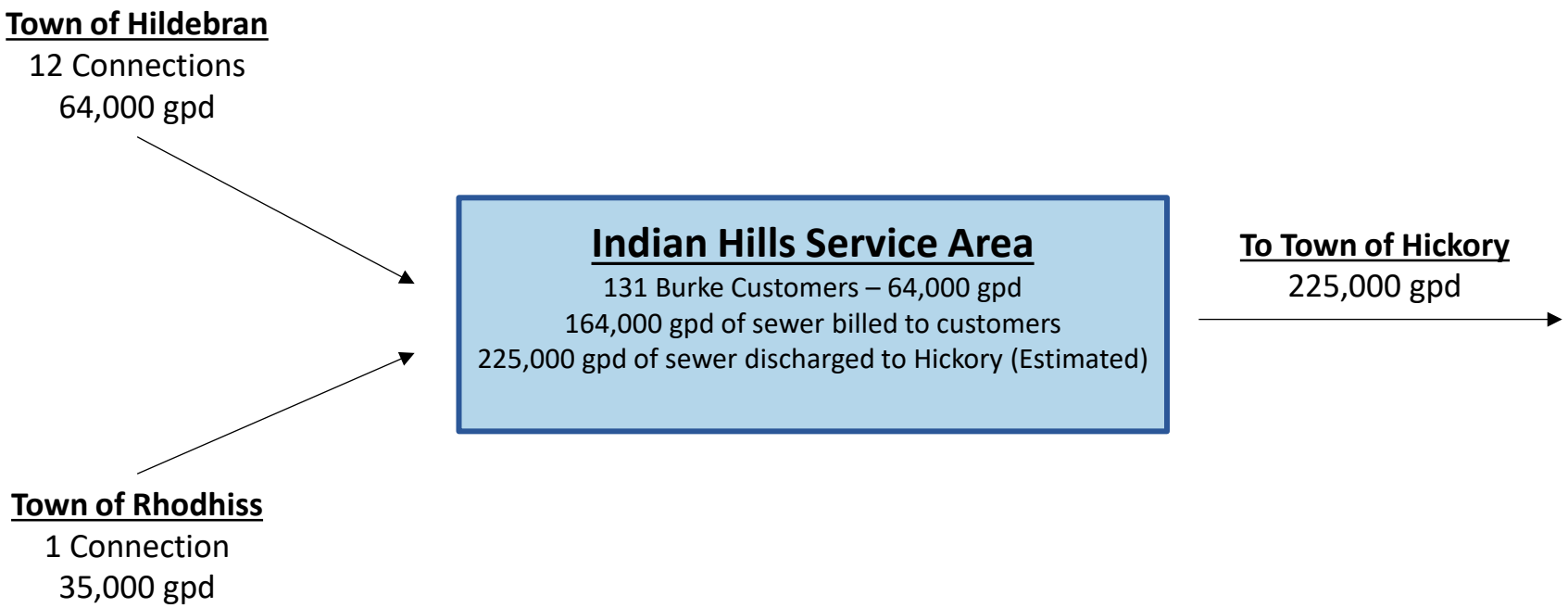
Asset	Summary
Customer Connections	185
Gravity Collection Sewer	19 miles
Manholes	429
Pump Stations	4
Force Main	12 miles
Air Relief Manhole	15


TO VALDESE
Rutherford College
Valdese
Connelly Springs
Rhodhiss
Rhodhiss
TO HICKORY
40
70
Hildebran
SEE INSET A
INSET A
Legend
Pump Station
Force Main
Gravity Sewer
Interconnection Owner
Connelly Springs
Hildebran
Rhodhiss
Rutherford College
Valdese
City Limits
Hickory
Hildebran
Long View
Rhodhiss
Connelly Springs
Morganton
Rutherford College
Valdese

Island Creek Sewer



Indian Hills Sewer



Maintenance Maps and GIS Database

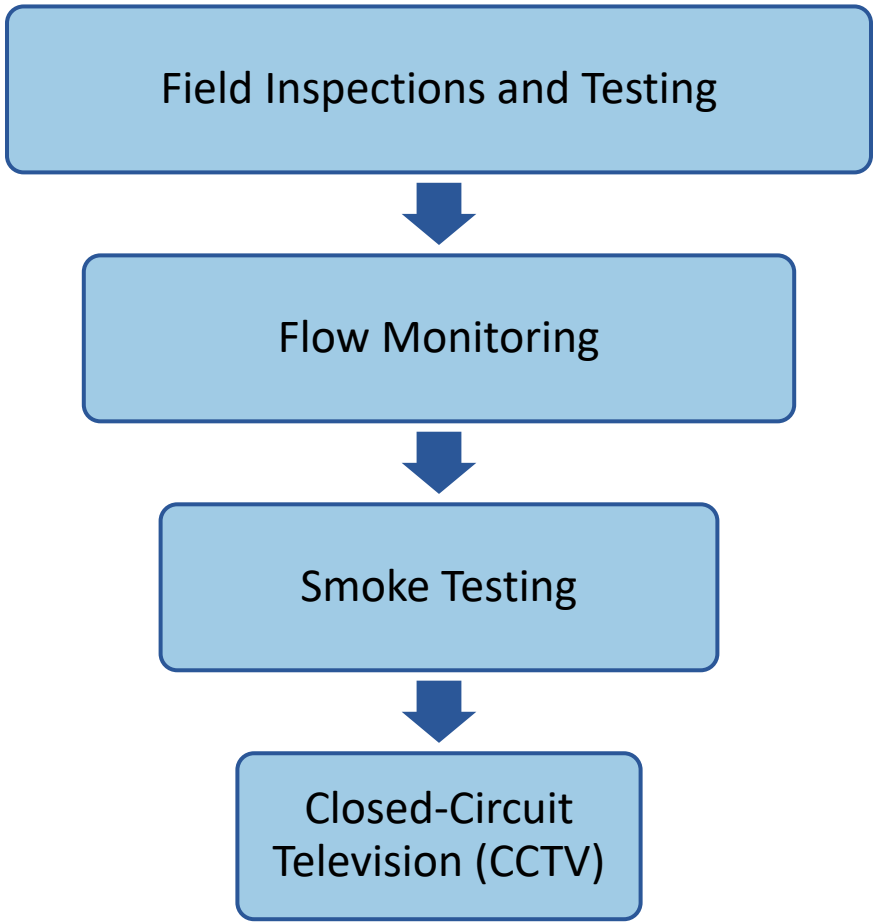
Water Line

Field: Add Calculate Selection: Select By Attributes Zoom To Switch Clear Delete Copy

	FID	Shape *	System	Length	Diameter	UPDATEDBY	Material	YEARBUILT
7	6	Polyline ZM	ENOLA	3817.253428	6	WE	PVC	2002
8	7	Polyline ZM	ENOLA	500.146707	2	WE	PVC	2002
9	8	Polyline ZM	ENOLA	1384.04557	6	WE	PVC	2002
10	9	Polyline ZM	ENOLA	638.982094	2	WE	PVC	2002
11	10	Polyline ZM	ENOLA	53009.891463	8	WE	PVC	2002
12	11	Polyline ZM	ENOLA	9406.737184	8	WE	PVC	1998
13	12	Polyline ZM	ENOLA	171.859717	2	WE	PVC	2001
14	13	Polyline ZM	ENOLA	783.106574	6	WE	PVC	2001
15	14	Polyline ZM	ENOLA	833.200498	6	WE	PVC	1999
16	15	Polyline ZM	ENOLA	921.259948	6	WE	PVC	1998
17	16	Polyline ZM	ENOLA	915.462697	6	WE	PVC	1999
18	17	Polyline ZM	ENOLA	762.226144	6	WE	PVC	2005
19	18	Polyline ZM	ENOLA	1814.914472	6	WE	PVC	1998



Field Investigations



Inspections and Testing

- Drawdown Testing
- Condition Assessment
  - Mechanical
  - Electrical
  - Structures
  - Site Safety (Access, Fencing, Locks, etc.)
  - Other Site Components





Flow Monitoring

- Flow Meters
- Level Monitors
- Rain Gauges

- Quantifies Flows
- Guides Subsequent Investigations
- Used in Model Calibration





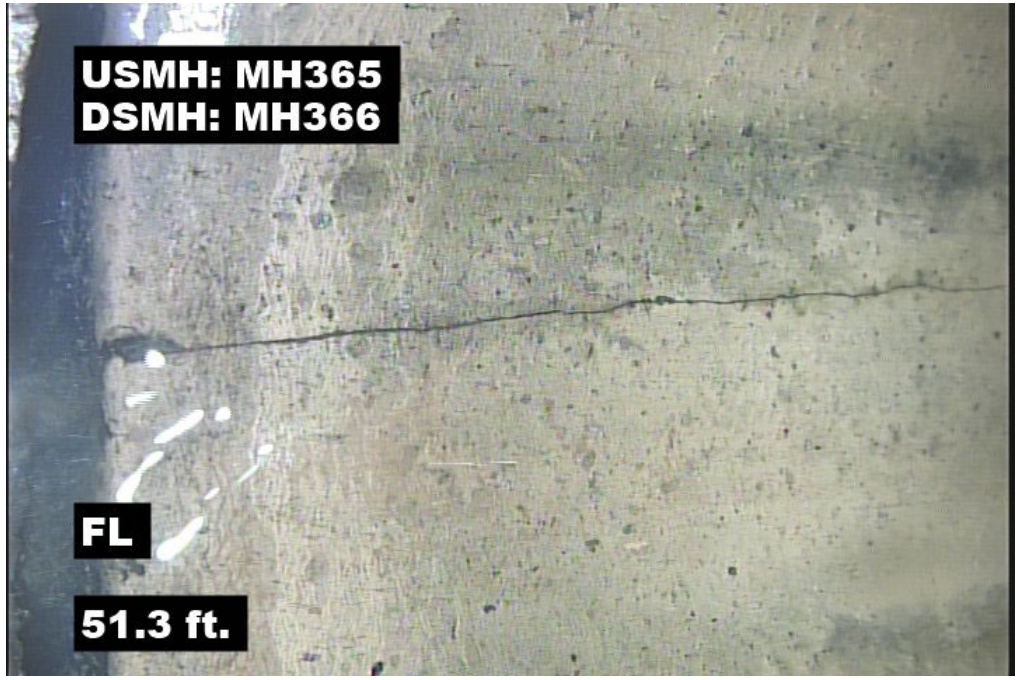
Smoke Testing

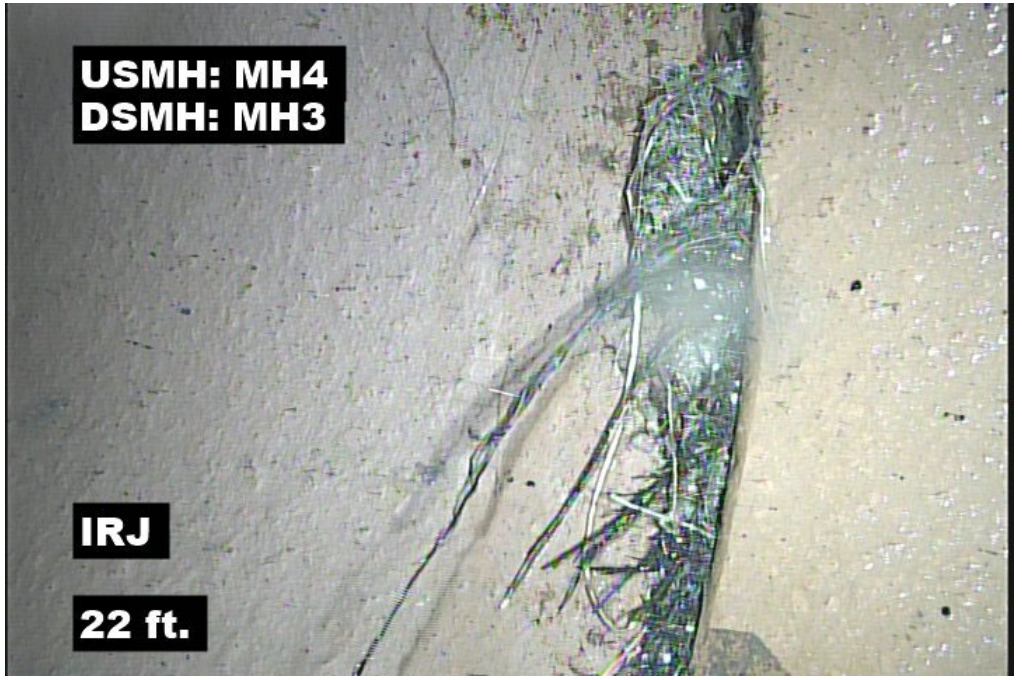
- Detects Manhole Leaks
- Defective Sewer Cleanouts
- Mainline Issues Including Cracks
- Sewer Lateral Deficiencies
- Storm Drainage Connections
- Unknown Connections





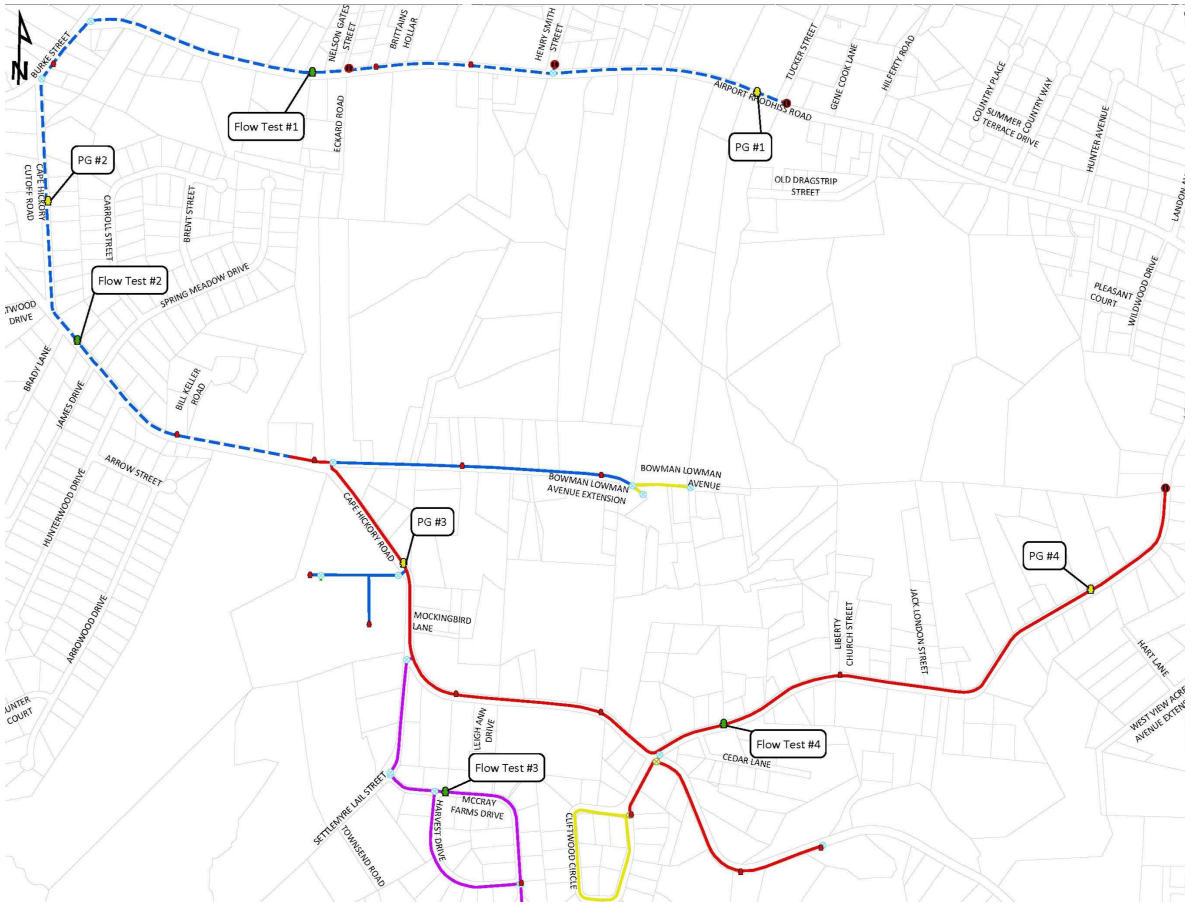
Closed-Circuit Television (CCTV)





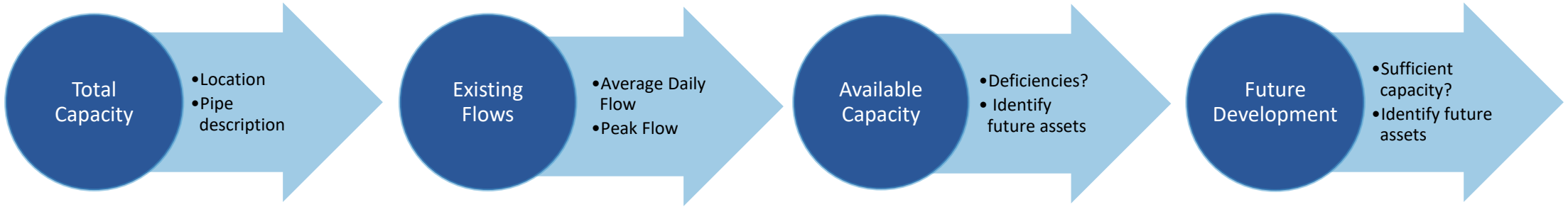
Water Distribution Model

- WaterGEMS Software
- Fire Hydrant Testing for Model Calibration
- Identify Potential Deficiencies
  - Normal Flow
  - Fire Flow
- Simulate Demand from Future Development



Sewer Collection Model

- Analyze Flow
- Calibrate Model
- Evaluate Potential Sources of Infiltration and Inflow
- Identify Deficiencies
- Simulate Future Development
- Assist in Development of Capacity Assurance Worksheets



Findings – Data Review

Field Program Findings

Excessive Unaccounted-for Water

Excessive Infiltration and Inflow

Disparities in Billing Rates

Wastewater Capacity Limitation

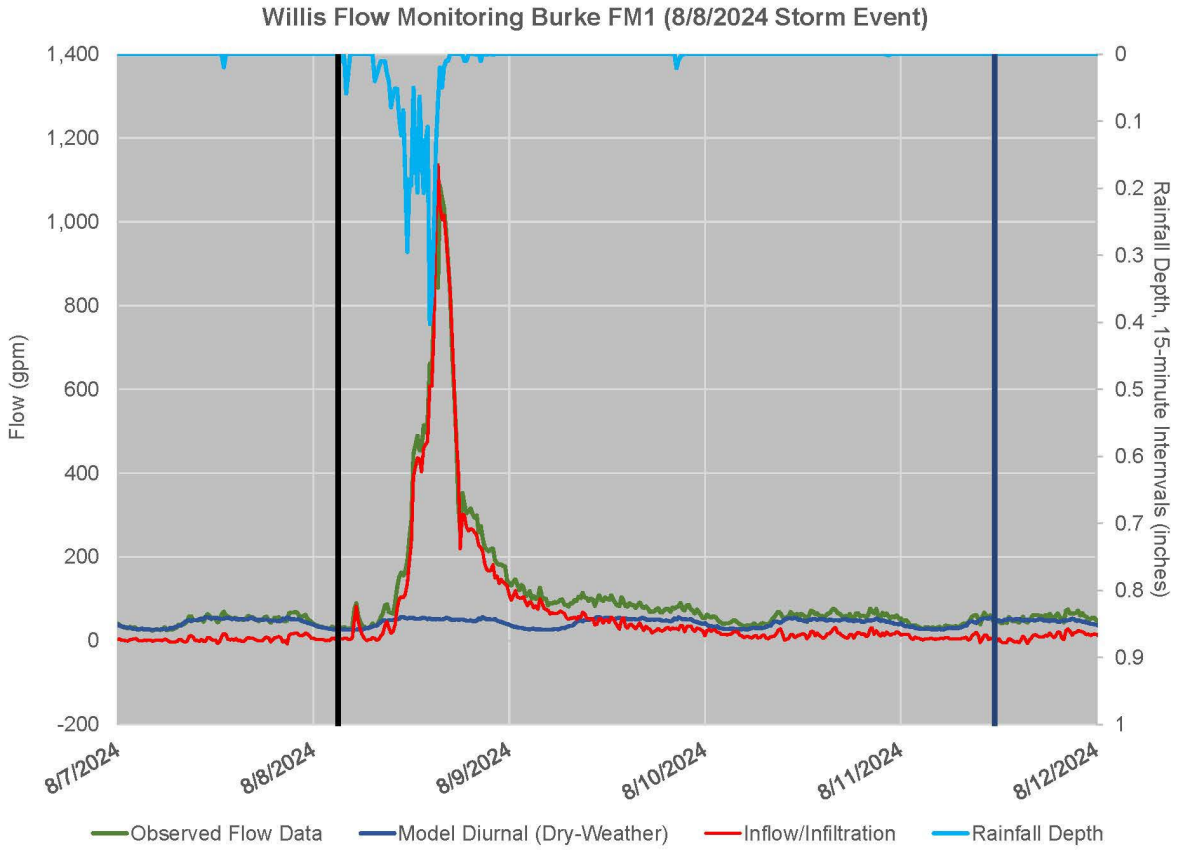
Findings – GIS System

- All system assets incorporated
- Attributes
- Construction drawings versus as-built drawings
- Field verifications



Findings – Flow Monitoring

- 10 Flow Meters and 1 Level Monitor Installed
- May – August 2024
- Average Daily Flow Analysis
- Peak Flow Analysis – 5 Rain Events
- Identified locations for additional investigation (smoke testing)



Findings – Smoke Testing

- 81 Total Defects
  - 52 Manhole
  - 20 Cleanout
  - 5 Main Line
  - 1 Concrete Box
  - 1 Grease Trap
  - 1 Roof Downspout
  - 1 Abandoned Line





Findings – Visual Inspections

- Condition Assessment
- Risk Analysis
- Drawdown Testing
- Additional I&I Sources Identified



5433 Mineral Springs Mtn Avenue
35° 43' 2" N / 81° 33' 6" W

Original Construction 1996



General Description – This is a duplex-style pump station with two vertical multi-stage pumps. The electrical equipment, pumps, and valving are located inside the pump station building. The pump station utilizes internet for communication with the County's SCADA system.

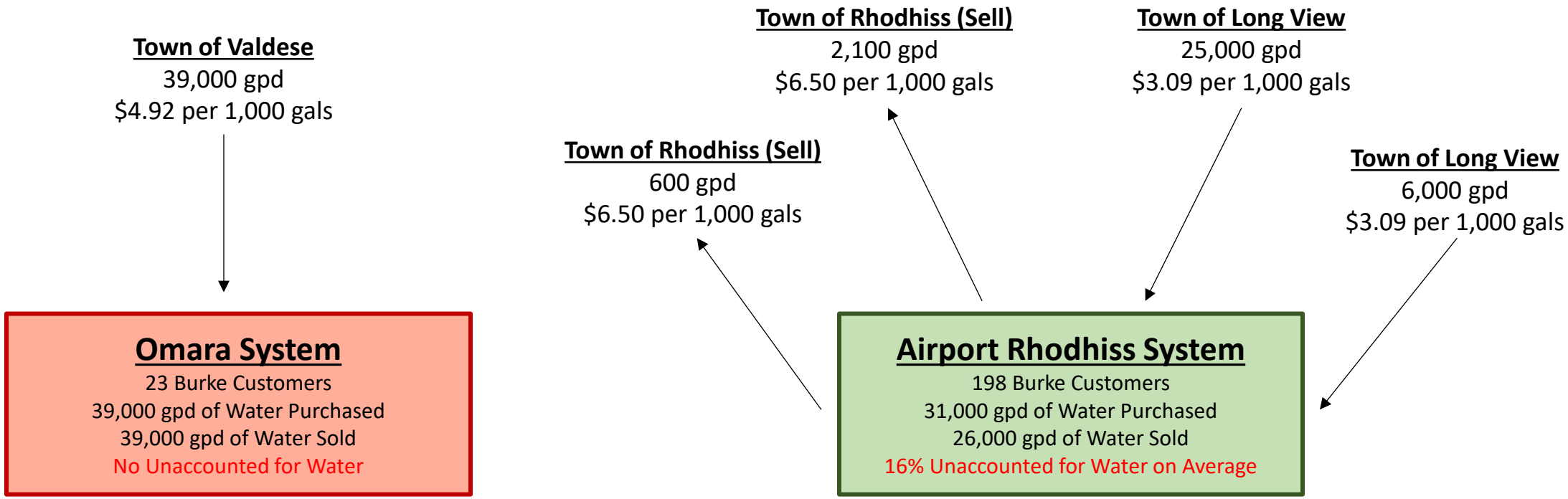
Service History – Installed replacement pump (year unknown).

Pumping Equipment	Pump 1 (original)	Pump 2 (replacement)
Pump Manufacturer/Model	Grundfos CR-60-30U	Grundfos CR64
Motor Size	30 HP, 3525 rpm	40 HP, 3525 rpm
Estimated Pump Duty Point	340 gpm @ 130' TDH	339 GPM @ 290' TDH
Electrical Characteristics	230/460 V, 3 Phase, 60 Hz	230/460 V, 3 Phase, 60 Hz

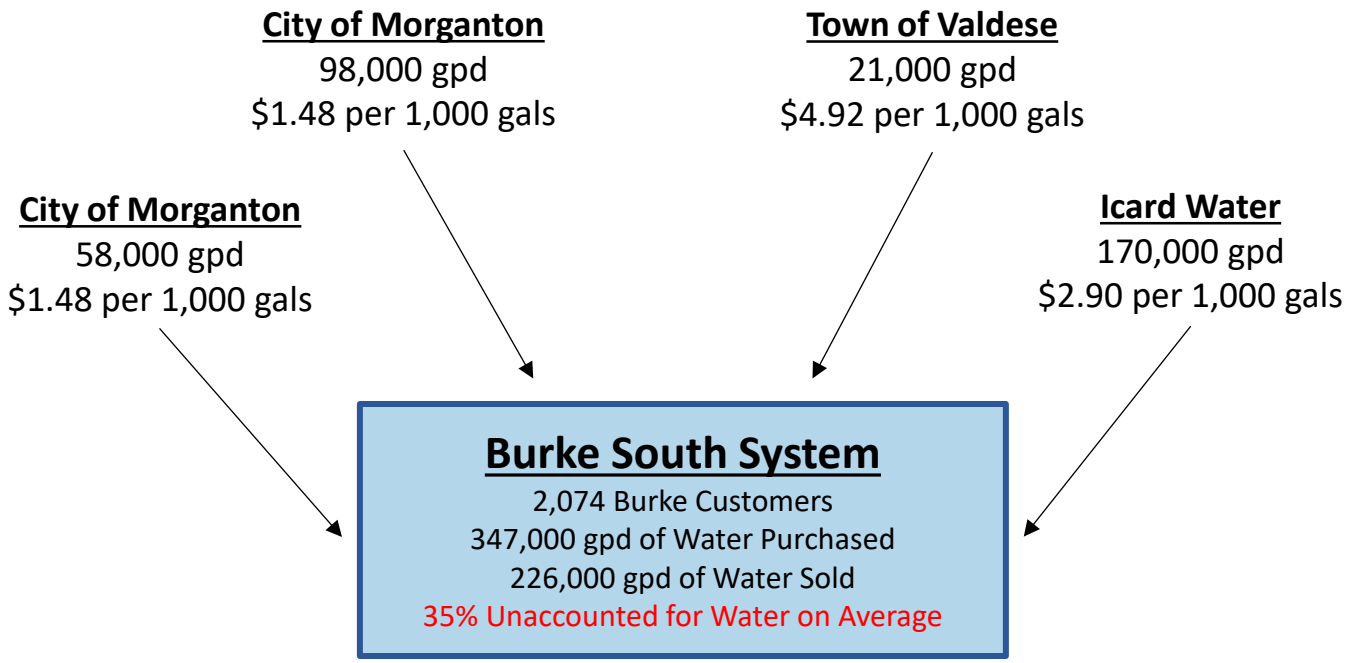
Evaluation Scoring	**Score**	**Comments**
Site	8	No site fence
Structures	10	
Mechanical Equipment	8	Aging pumps
Electrical & Controls	4	Gear improperly sized
Overall Score	7.5	

Inspection Observations – Pump 2 has been replaced with a larger pump. The electrical gear at the station appears to be from the original construction and was not upsized to accommodate the larger pump. Other minor deficiencies noted.

Omara & Airport Rhodhiss Water



Burke South Water

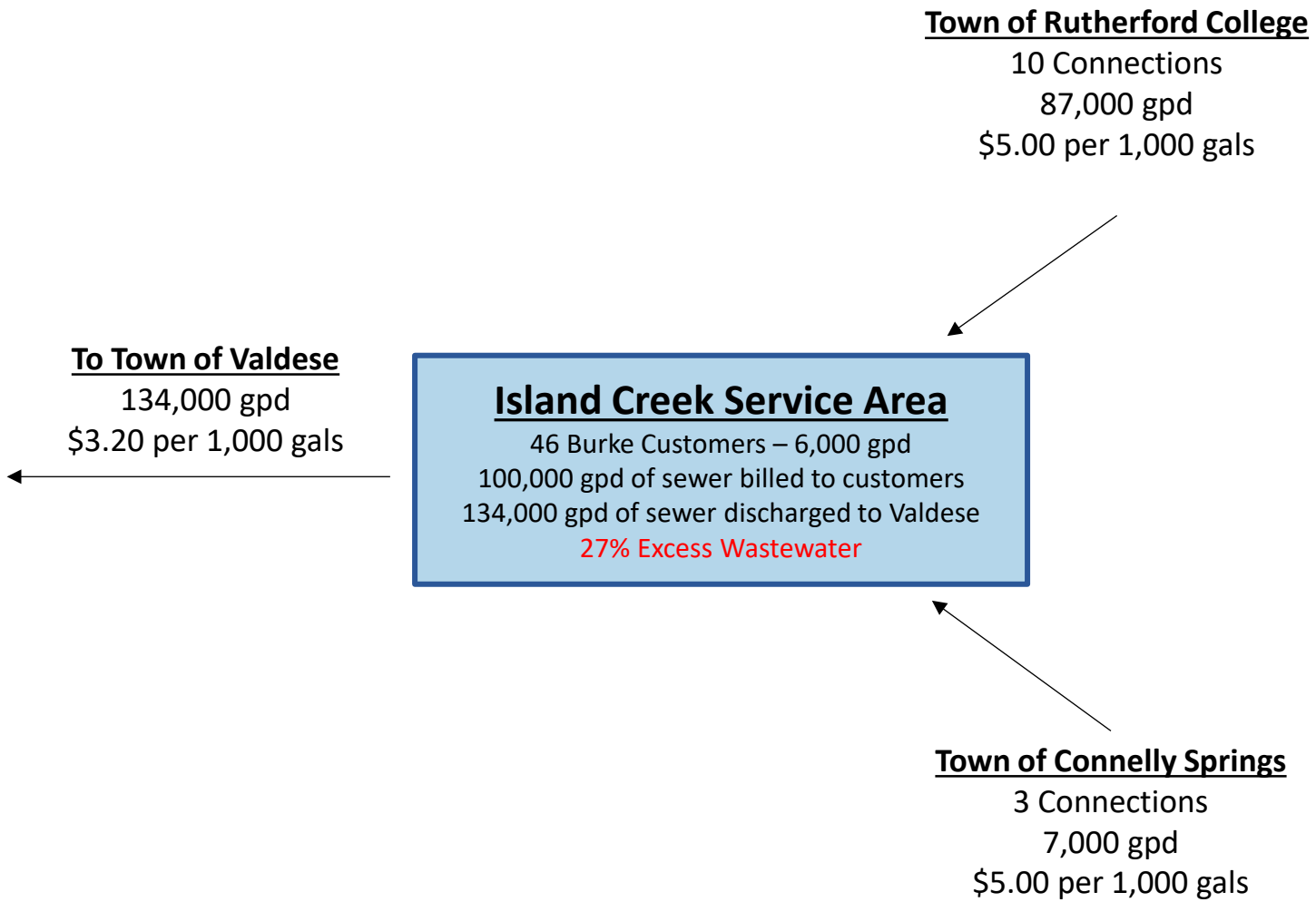


Unaccounted For Water Summary

System	Purchased Water (MGD)	Water Sold to Customers (MGD)	Unaccounted For Water (MGD)	Unaccounted For Water (%)
Omara	0.039	0.039	0.000	0%
Airport Rhodhiss	0.031	0.026	0.005	16%
Burke South	0.347	0.226	0.121	35%
Total	**0.417**	**0.291**	**0.126**	**30%**

Unaccounted For Water Summary based on water billings for Fiscal Year 2024 – 2025.

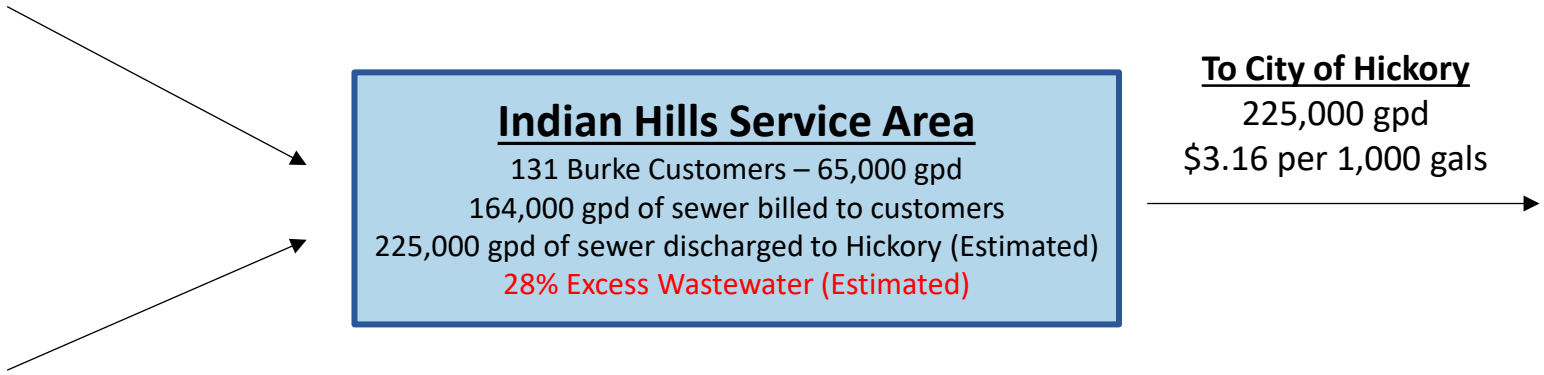
Island Creek Sewer



Indian Hills Sewer

Town of Hildebran (Hickory)
12 Connections
64,000 gpd
$5.00 per 1,000 gals

Town of Rhodhiss
1 Connection
35,000 gpd
$5.00 per 1,000 gals



To City of Hickory
225,000 gpd
$3.16 per 1,000 gals

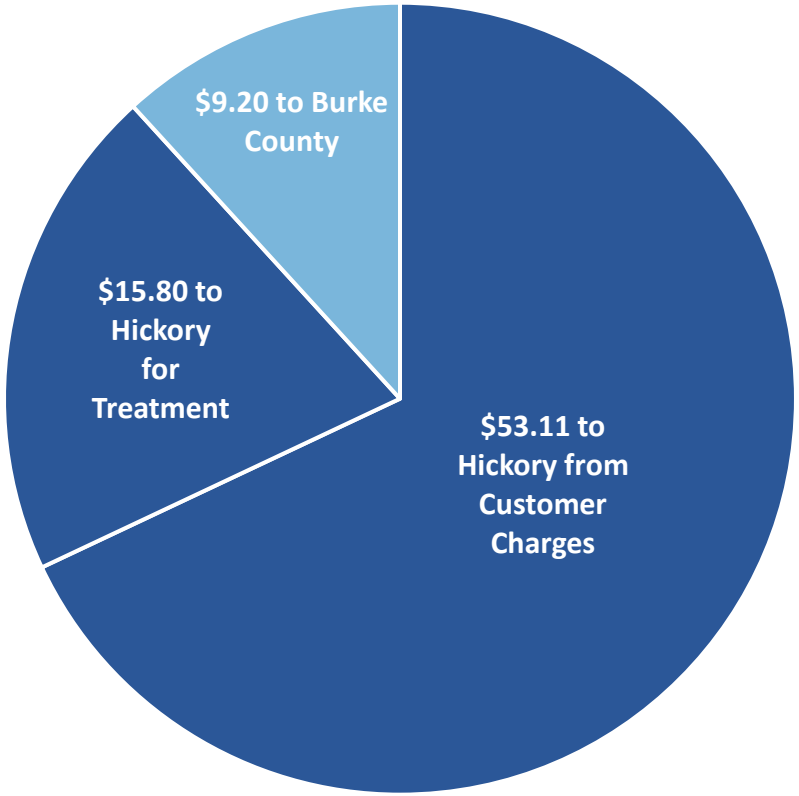
Current Sewer Rate Structure

Customer Type	Customer Count	Base Monthly Fee	Consumption Rate	Burke Charge for 5,000 gal/month
Burke County	177 (13%)	$30	$6.50 per 1,000 gals	$62.50
Municipalities	1,155 (87%)	$0	$5.00 per 1,000 gals	$25.00

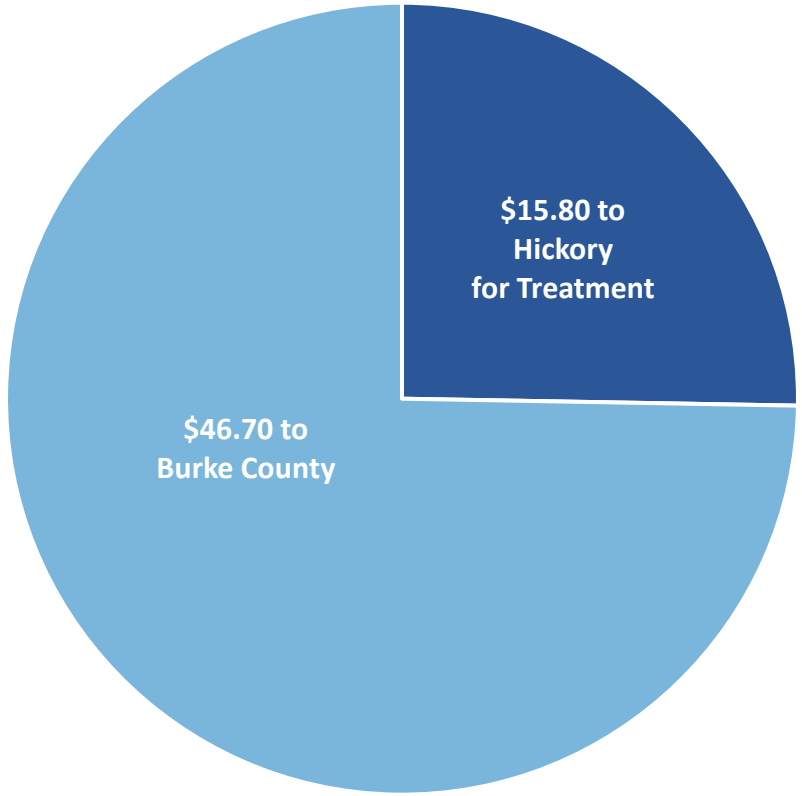
Current Sewer Rate Structure for Fiscal Year 2025-2026.

Billing Disparities

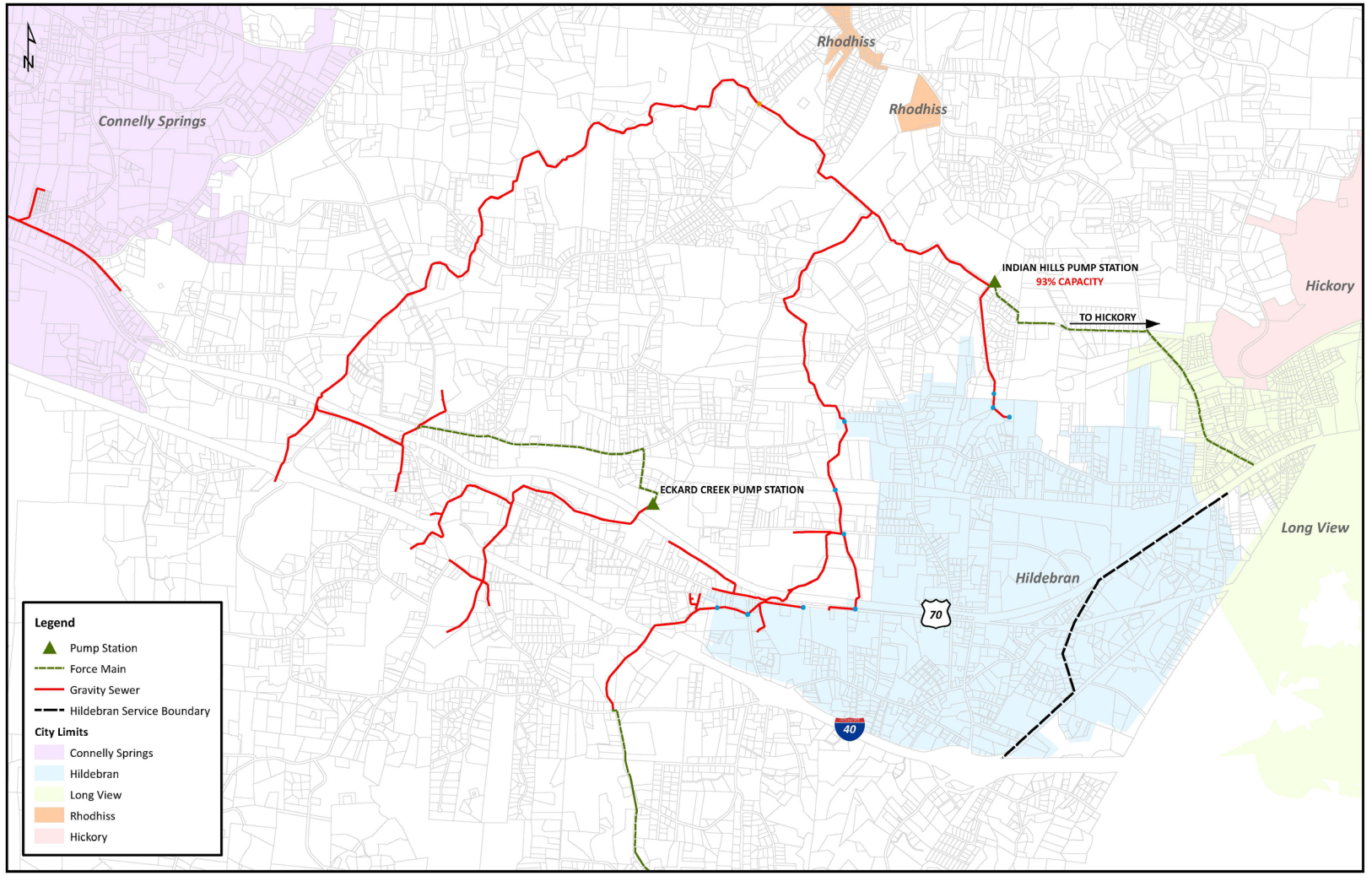
$78.11 Sewer Bill for a 5,000 gal/month Hildebran Customer



$62.50 Sewer Bill for a 5,000 gal/month Burke County Customer



Indian Hills Capacity Limitation



Next Steps

Currently Underway

- Water Meter Replacement Project
- Long-Term Wastewater Flow Metering Project
- Wastewater System Rehabilitation
- Additional Capacity for Future Development

Long-Term

- Capital Improvement Plan Projects
- Long-Term AMP Recommendations

Water Meter Replacement Project

Replacement of roughly 2,200 water meters

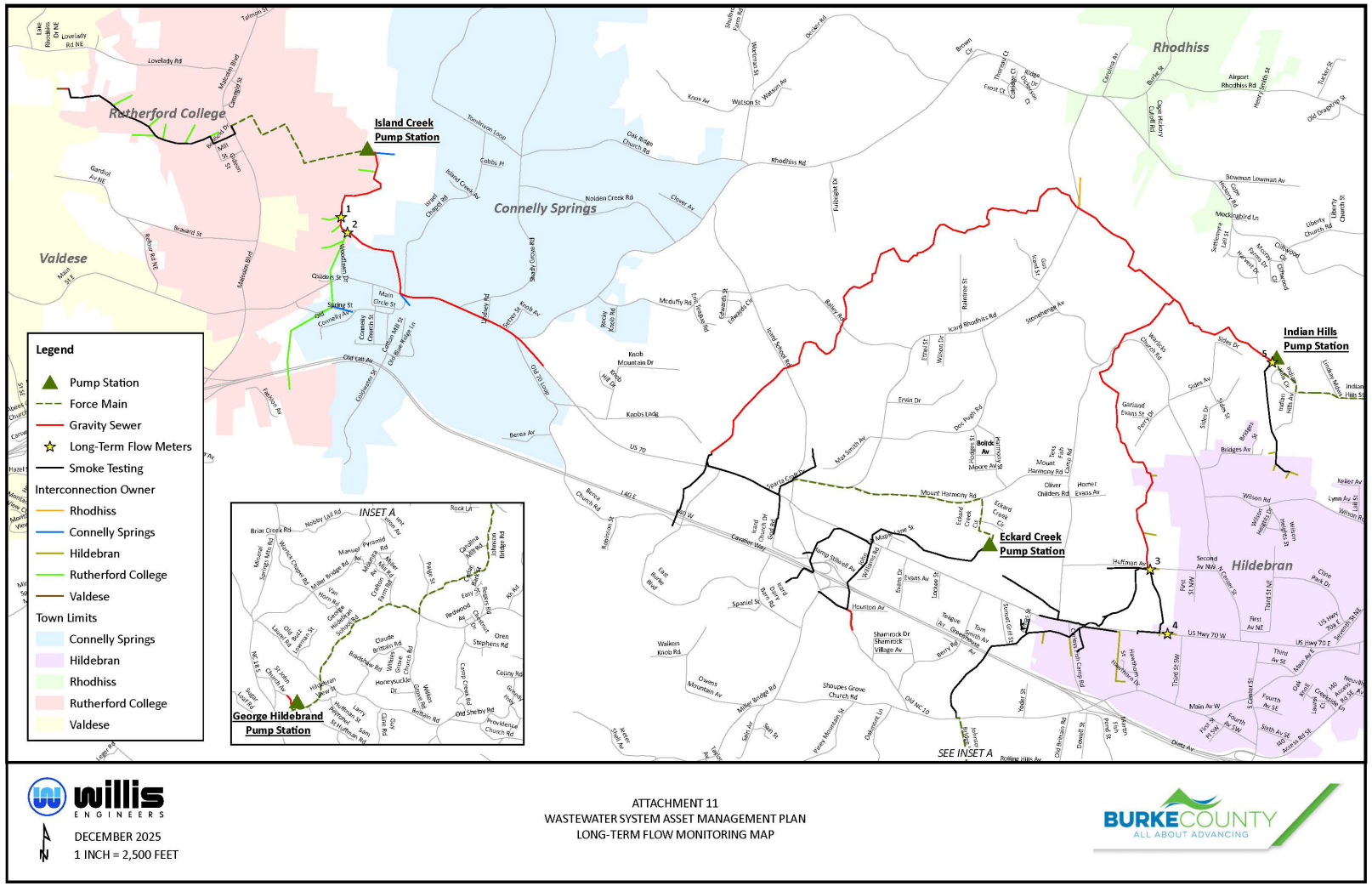
Project Underway in early 2025

Anticipated Completion by June 2026

Total Project Cost: $752,036.42

ARPA Grant through the SFRF

Long-Term Wastewater Metering Project



Long-Term Wastewater Metering Project

Flow Meter Location	Percentage of Flow Captured
1	10%
2	26%
3	4%
4	7%
5	26%
Existing*	16%
Total	**90%**

*Existing flow meter measures pumped flow from the Town of Rhodhiss.

Wastewater System Rehabilitation

MH ID	Rehabilitation Recommendation	Priority
13	Reset Existing F&C	High
23	Replace Manhole	High
29	Install Cementitious Lining	High
42	Install Cementitious Lining, Replace F&C, Seal Precast Joints	High
89	Install Cementitious Lining, Reset Existing F&C, Seal Precast Joints	High
215	Install Cementitious Lining, Seal Pipe Seals	High
285	Reset & Raise Existing F&C, Replace Chimney Section	High
300	Install Cementitious Lining	High
333	Install Cementitious Lining, Rebuild Bench & Invert, Replace F&C	High
341	Install Cementitious Lining, Replace F&C	High
343	Raise F&C to grade	High
348	Install Cementitious Lining, Seal Pipe Seals	High
12	Seal Precast Joints	Medium
19	Install Cementitious Lining	Medium
20	Install Cementitious Lining	Medium
40	Replace F&C, Seal Pipe Seals	Medium
209	Install Cementitious Lining	Medium
212	Install Cementitious Lining, Reset Existing F&C, Seal Pipe Seals	Medium
249	Reset Existing F&C	Medium
259	Replace F&C	Medium
278	Install Cementitious Lining	Medium
286	Install Cementitious Lining	Medium
298	Install Cementitious Lining	Medium
304	Reset Existing F&C	Medium
331	Install Cementitious Lining	Medium
332	Install Cementitious Lining	Medium
336	Install Epoxy Lining	Medium
337	Install Cementitious Lining, Seal Pipe Seals	Medium
338	Reset Existing F&C, Seal Pipe Seals, Smooth/Slope Channel	Medium
339	Install Cementitious Lining	Medium
344	Install Cementitious Lining, Reset F&C	Medium
349	Install Cementitious Lining, Reset Existing F&C, Rebuild Bench & Invert	Medium
351	Install Cementitious Lining, Reset Existing F&C, Seal Pipe Seals	Medium
352	Install Cementitious Lining, Reset Existing F&C, Seal Precast Joints	Medium
354	Install Cementitious Lining, Replace F&C	Medium
355	Install Cementitious Lining, Replace F&C	Medium
357	Install Cementitious Lining	Medium
365	Raise F&C to grade	Medium
366	Raise F&C to grade	Medium
370	Install Cementitious Lining, Seal Pipe Seals	Medium
373	Install Cementitious Lining, Seal Precast Joints	Medium
375	Install Cementitious Lining, Reset F&C, Rebuild Bench & Invert	Medium
376	Rebuild Bench & Invert, Seal Precast Joints	Medium
379	Install Cementitious Lining	Medium
381	Install Cementitious Lining, Replace F&C	Medium
382	Install Cementitious Lining	Medium
384	Install Cementitious Lining	Medium
387	Install Cementitious Lining	Medium
430	Seal Precast Joints, Reset Existing F&C	Medium

Address	Rehabilitation Recommendation	Priority
3450 Miller Bridge Rd, Connelly Springs	Remove abandoned line	High
Near MH 364 south of US 70	Replace missing cleanout in low lying area	High
232 Excelsior Drive, Rutherford College	Replace broken cleanout in low lying area	Medium
1031 Malcolm Blvd, Rutherford College	Replace broken cleanout in low lying area	Medium
3266 US 70, Hildebran	Replace broken cleanout in low lying area	Medium
3274 N. Maple St., Connelly Springs	Replace missing cleanout in low lying area	Medium
John Williams Rd, Connelly Springs	Replace broken cleanout in low lying area	Low
3653 Curleys Fish Camp Rd, Hildebran	Replace missing cleanout in low lying area	Low
3653 Curleys Fish Camp Rd, Hildebran	Replace missing cleanout in low lying area	Low
1 Jacquard Dr, Hildebran	Replace broken cleanout in low lying area	Low
3584 Curleys Fish Camp Rd, Hildebran	Replace broken cleanout in low lying area	Low
3540 Texs Fish Camp Rd, Connelly Springs	Replace broken cleanout in low lying area	Low
2082 US-70, Connelly Springs	Replace broken cleanout in low lying area	Low
101 Benfield Dr, Rutherford College	Replace broken cleanout in low lying area	Low
1111 Malcolm Blvd, Rutherford College	Replace broken cleanout in low lying area	Low
1111 Malcolm Blvd, Rutherford College	Replace broken cleanout in low lying area	Low
244 Excelsior Dr, Rutherford College	Replace missing cleanout in low lying area	Low
Icard Church of God Rd, Connelly Springs	Replace broken cleanout in low lying area	Low
232 Excelsior Dr, Rutherford College	Replace broken cleanout in low lying area	Low
232 Excelsior Dr, Rutherford College	Replace broken cleanout in low lying area	Low
2735?2807 Indian Hills Cir, Hickory	Replace missing cleanout in low lying area	Low
3540 Texs Fish Camp Rd, Connelly Springs	Concrete box - additional investigation	Low
3653 Curleys Fish Camp Rd, Hildebran	Seal grease trap	Low
3184 E. Burke Blvd, Connelly Springs	Roof downspout - additional investigation	Low

5-Year Capital Improvement Plan

	Project	FY 26	FY 27	FY 28	FY 29	FY 30	Project Total
Wastewater Collection System							
1	Wastewater System Rehabilitation Project	150,000		150,000			300,000
2	Long-Term Meter Installation	350,000					350,000
3	Smoke Testing		40,000				40,000
4	Island Creek Pump Station and Force Main Improvements			3,500,000			3,500,000
5	Indian Hills Pump Station and Force Main					9,900,000	9,900,000
Water Distribution System							
6	Water System SCADA Improvements	230,000					
7	Booster Pump Station Pump Replacements		315,000				315,000
8	Interstate-40 Parallel Water Line			1,000,000			1,000,000
9	Hickory Interconnection Facilities				2,500,000		2,500,000
10	Methodist Park Road Water Line Replacement				890,000		890,000
Total Improvement Cost		730,000	355,000	4,650,000	3,390,000	9,900,000	19,025,000

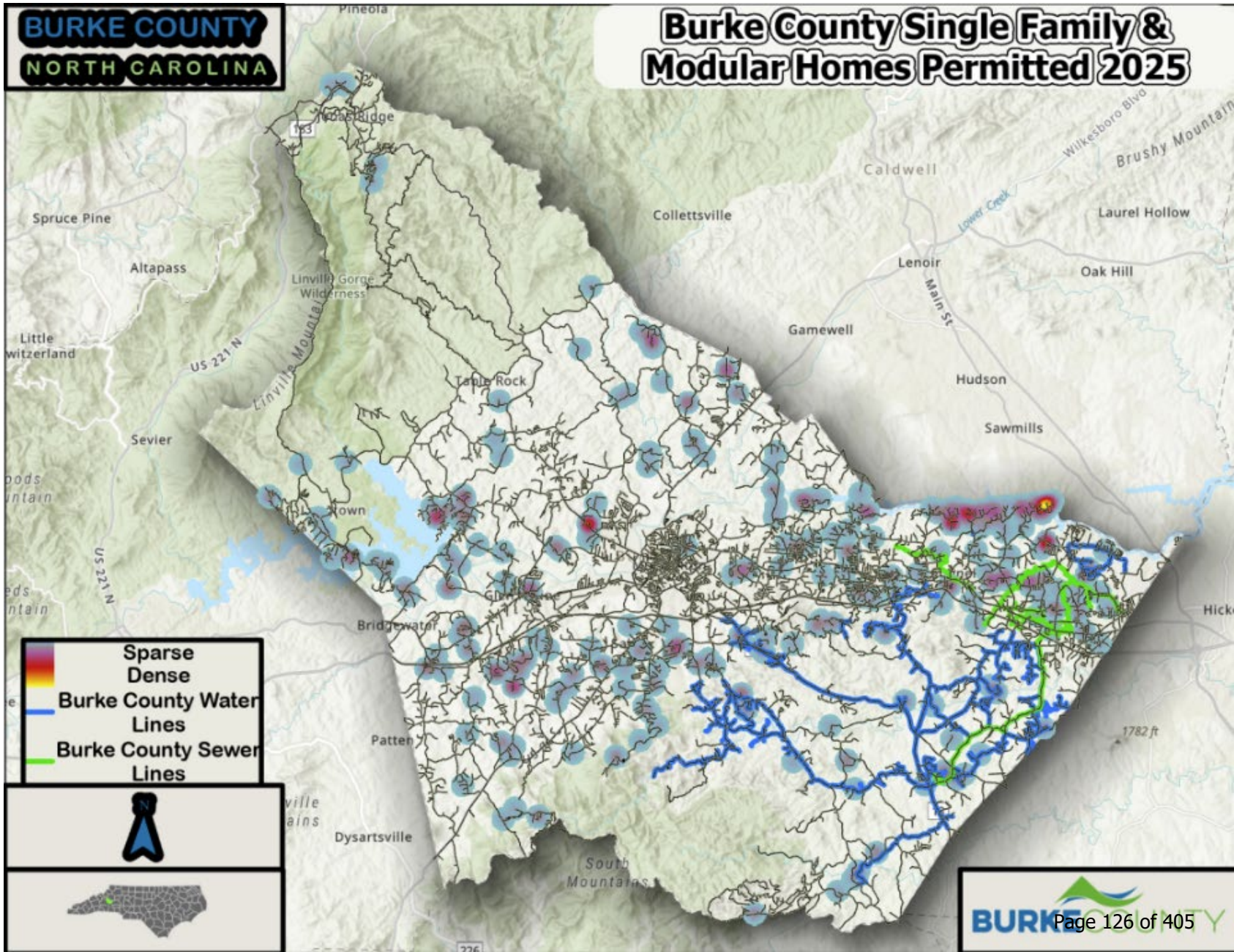
Long-Term AMP Recommendations

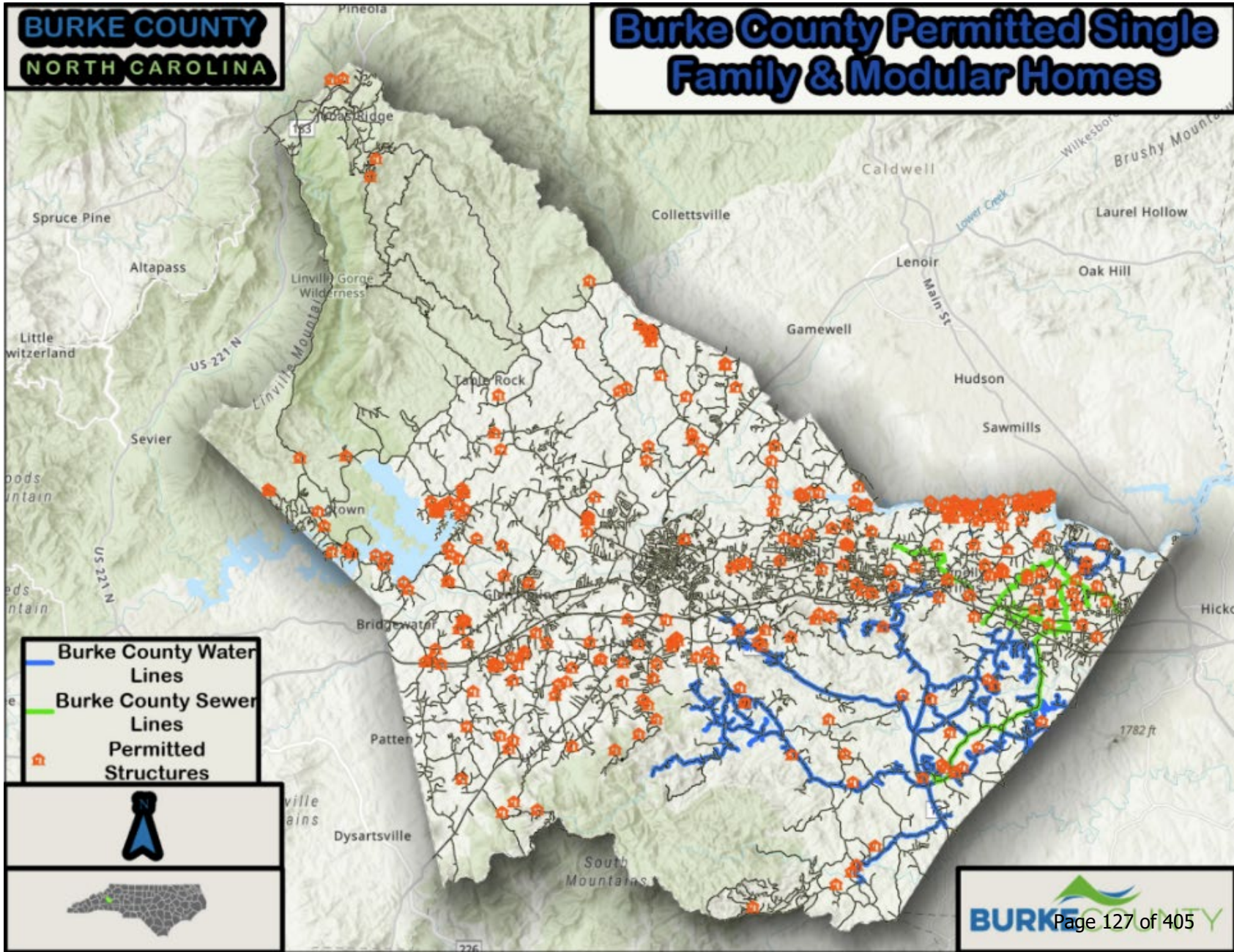
- Annual GIS Updates
- Routine Smoke Testing and Flow Monitoring
- Implement Preventative Maintenance Strategies
- Complete Rate Study and Long-Term Financial Strategy
- Seek Funding Opportunities
    - 10-Year CIP

Indian Hills Pump Station Funding

1. Brick Funding
   - Applied in 2021, awarded in 2024 $2.3M, 50% county match.
2. FEMA Hazard Mitigation Funding
   - 2-4 years for funding approval
3. NC Legislative Funding




BURKE COUNTY
NORTH CAROLINA
Burke County Single Family & Modular Homes Permitted 2025
Pineola
Spruce Pine
Altapass
Linville Gorge Wilderness
Linville Mountains
Little Switzerland
US 221 N
Sevier
Table Rock
Caldwell
Collettsville
Wilkesboro Blvd
Brushy Mountains
Lower Creek
Laurel Hollow
Lenoir
Main St
Oak Hill
Gamewell
Hudson
Sawmills
Rown
Bridgewater
Patten
Dysartsville
South Mountains
1782 ft
Sparse
Dense
Burke County Water Lines
Burke County Sewer Lines
BURKE COUNTY

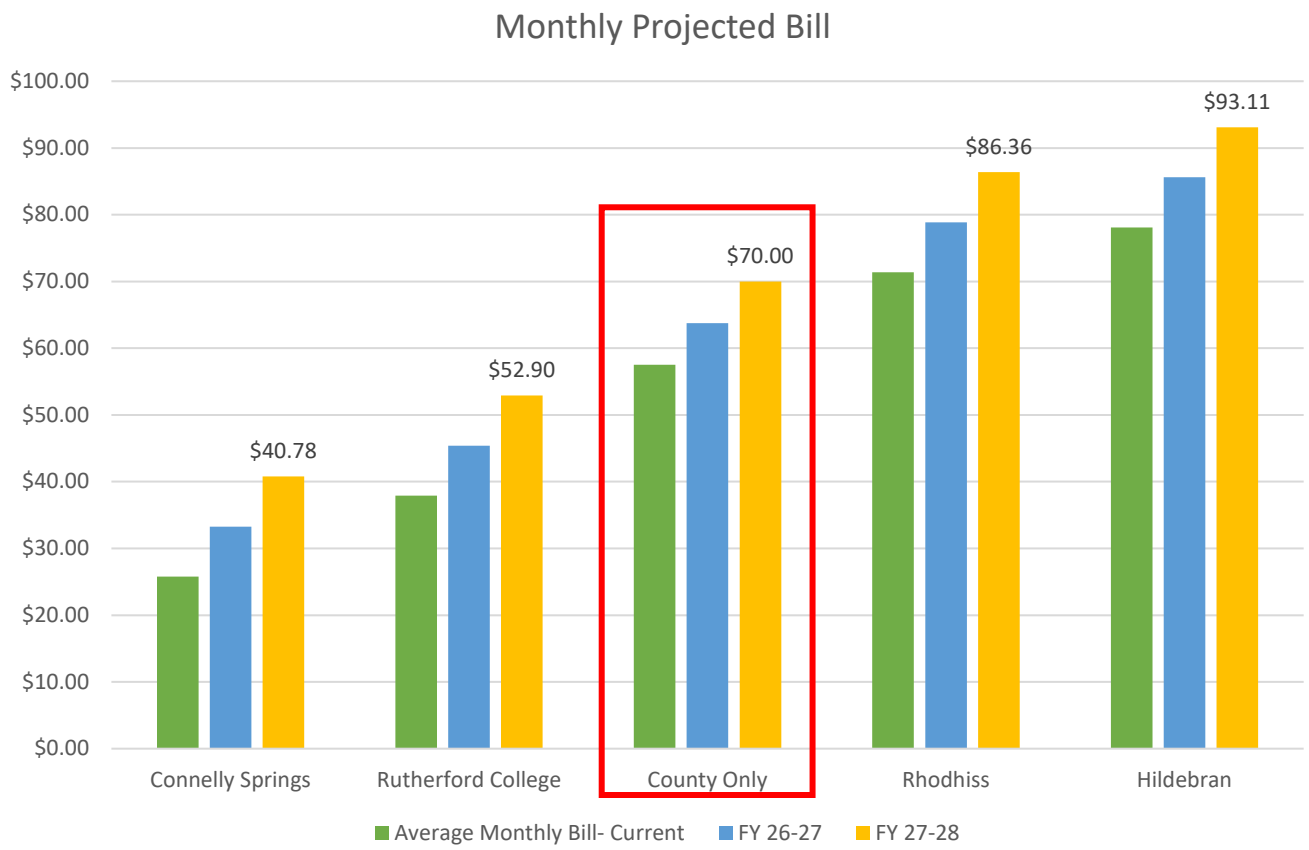

BURKE COUNTY
NORTH CAROLINA
Burke County Permitted Single Family & Modular Homes
Pineola
Spruce Pine
Altapass
Linville Gorge Wilderness
Linville Mountain
Little Switzerland
US 221 N
Sevier
Table Rock
Caldwell
Collettsville
Laurel Hollow
Lenoir
Oak Hill
Main St
Gamewell
Hudson
Sawmills
Bridgewater
Patten
Dysartsville
South Mountains
1782 ft
Burke County Water Lines
Burke County Sewer Lines
Permitted Structures
BURKE COUNTY

Proposed Sewer Rate Ladder

	Consumption Rate Per 1,000 Gallons			Projected Revenue		
	Municipal	Direct Consumer		Municipal	Direct Consumer	Total
FY 25-26-Current	$5.00	$6.50		$536,550	$129,575	$666,125
FY 26-27	$6.50	$7.25		$697,515	$187,884	$885,399
FY 27-28	$8.00	$8.00		$858,480	$207,320	$1,065,800

Consumer Rate Impact

- 5-year funding Impact: $1,998,375
- 5-year capital improvement needs, not including Indian Hills: $9,125,000



Board Consideration

1. Direction on planned rate structure

2. Identify legislative priority for Indian Hills funding

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

PRESENTATIONS

Subject Title: CD - Annual Update, UDO Planning Strategy & Next Steps Presented

by: Patrick Dickinson and/or Bradley Kirkley

Summary of Information: Community Development staff will deliver a yearly update on the state of the department. The presentation will include:

1. A timeline of staff-initiated text amendments and their relation to improving the housing crisis and the commissioners' March 2025 goals.
2. An overview of building, zoning, and special case permitting data.
3. Our forecast for 2026.
4. An update of our progress moving towards adopting a UDO (unified development ordinance).

Strategic Plan Focus Area Alignment:

No. 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.

Budgetary Effect: N.A.

County Manager's Recommendation: N.A.

Legal Review: N.A.

Suggested Motion: No action requested. Provide direction if needed / desired.



Community Development
2026 BOC Budget Retreat Update

BURKECOUNTY

Commissioner Policy & Strategic Planning

BURKE COUNTY
FISCAL YEAR 2025-2026
FOCUS AREAS AND STRATEGIC GOALS



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
To promote of Burke County as a business and economic center in the region through recruitment of new industry and 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
To pursue of 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, integrity, and differentiation.



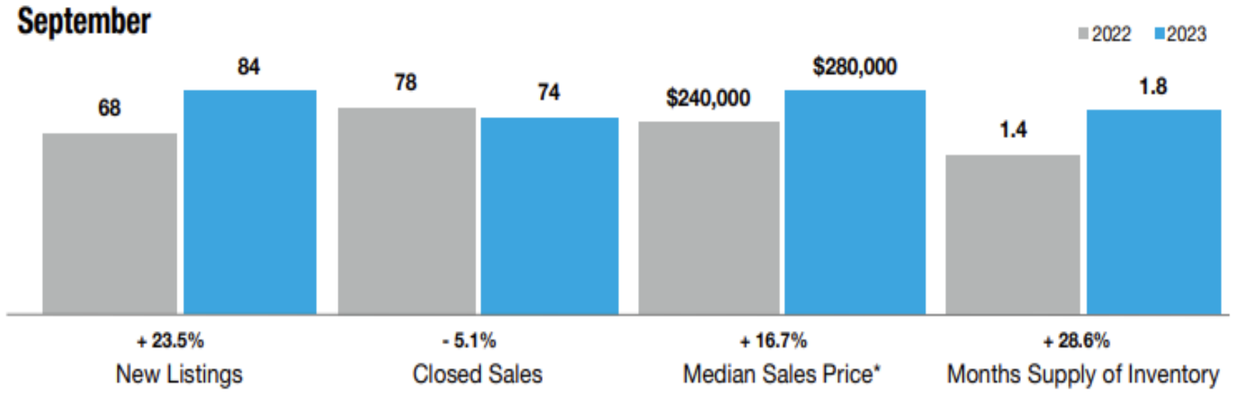
FOCUS AREA 1: COMMUNITY ADVANCEMENT

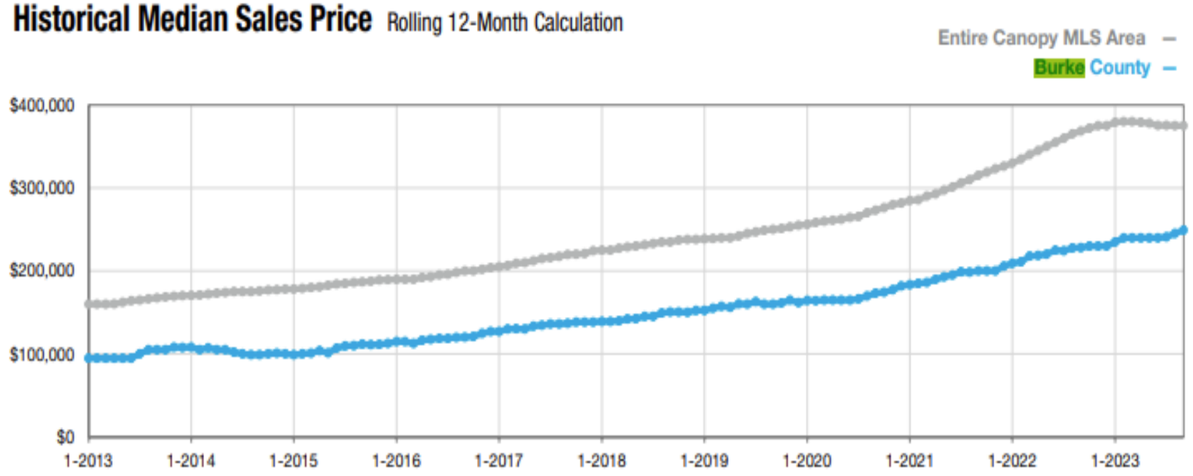
FY 25-26 GOALS

1. Leverage the completed housing assessment to promote new product development, including developing modernized land use and zoning administration plans.
2. Identify census track data specific to county-wide broadband availability and pursue grant based public-private expansion that aims to cover more than 90% of Burke County households.
3. Community Beautification Strategies including roadside litter cleanup efforts.
4. Develop Asset Inventory Analysis (AIA) for all water and sewer infrastructure with a focus on investment return and potential future expansion options to underserved areas.
5. Prioritize trail development and parks/recreation support.
6. Increase citizen engagement & participation on county boards and committees.

County Wide Housing Study

BOWEN NATIONAL RESEARCH





	September			Year to Date		
Key Metrics	**2022**	**2023**	Percent Change	**Thru 9-2022**	**Thru 9-2023**	Percent Change
New Listings	68	**84**	+ 23.5%	781	**705**	- 9.7%
Pending Sales	67	**50**	- 25.4%	691	**622**	- 10.0%
Closed Sales	78	**74**	- 5.1%	701	**602**	- 14.1%
Median Sales Price*	$240,000	**$280,000**	+ 16.7%	$233,000	**$250,000**	+ 7.3%
Average Sales Price*	$281,539	**$341,292**	+ 21.2%	$278,366	**$304,427**	+ 9.4%
Percent of Original List Price Received*	96.0%	**96.6%**	+ 0.6%	98.2%	**96.2%**	- 2.0%
List to Close	63	**74**	+ 17.5%	75	**78**	+ 4.0%
Days on Market Until Sale	20	**35**	+ 75.0%	26	**33**	+ 26.9%
Cumulative Days on Market Until Sale	20	**35**	+ 75.0%	25	**38**	+ 52.0%
Average List Price	$338,964	**$301,317**	- 11.1%	$311,816	**$324,483**	+ 4.1%
Inventory of Homes for Sale	111	**118**	+ 6.3%	--	--	--
Months Supply of Inventory	1.4	**1.8**	+ 28.6%	--	--	--

Burke County

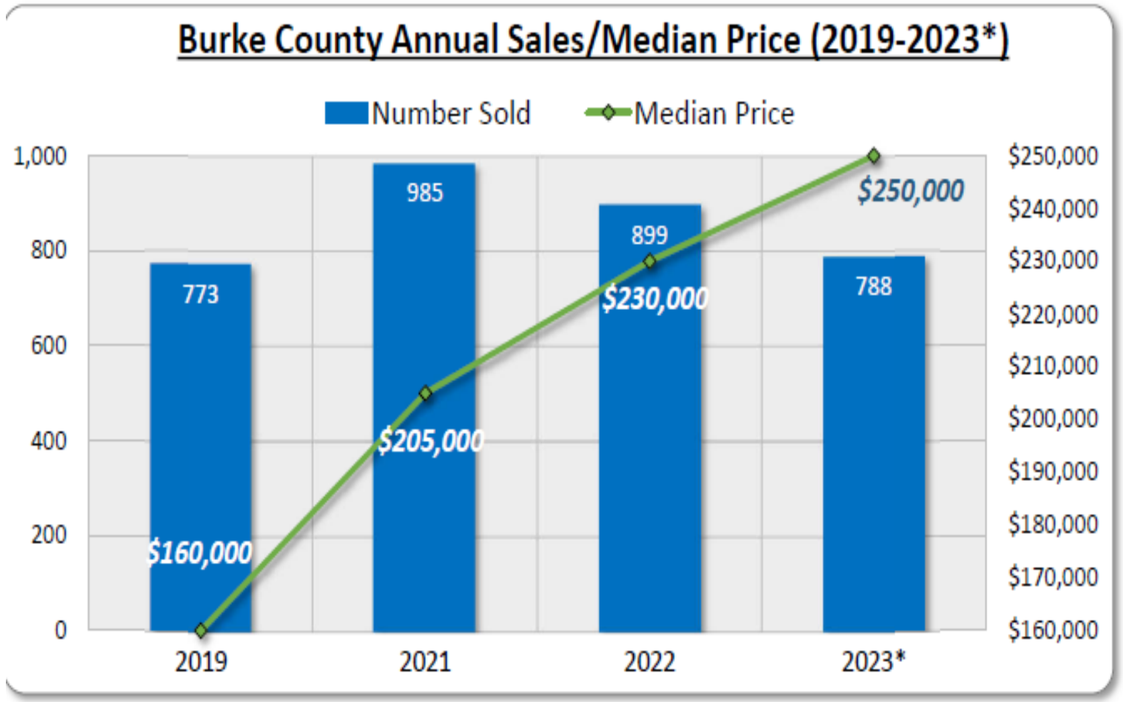
North Carolina

MLS Data

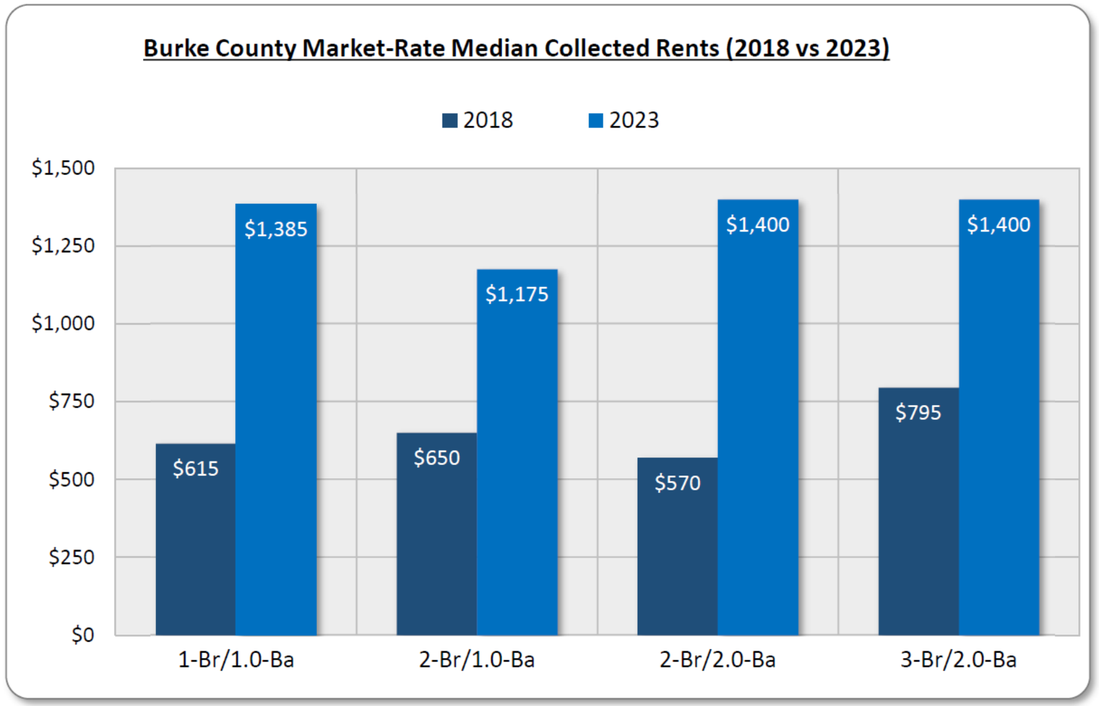
	March			Year to Date		
Key Metrics	**2023**	**2024**	Percent Change	**Thru 3-2023**	**Thru 3-2024**	Percent Change
New Listings	97	**106**	+ 9.3%	229	**266**	+ 16.2%
Pending Sales	88	**88**	0.0%	216	**217**	+ 0.5%
Closed Sales	76	**63**	- 17.1%	167	**160**	- 4.2%
Median Sales Price*	$233,825	**$270,000**	+ 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.

COST OF HOUSING CHANGE



*Excludes 2020 sales data (unavailable); 2023 full year projection



BURKECOUNTY
ALL ABOUT ADVANCING

Housing Gap Estimates (Rental Housing)

Burke County has an **Overall Rental Housing Gap** of **Approximately 1,499 Residential Units** at a **Variety of Affordability Levels.**

	Burke County, North Carolina Rental Housing Gap Estimates (2023-2028)			
Percent of Median Income	**≤ 50%**	**51%-80%**	**81%-120%**	**121%+**
Household Income Range	**≤$35,650**	**$35,651-$57,040**	**$57,041-$85,680**	**$85,681+**
Monthly Rent Range	**≤ $891**	**$892-$1,426**	**$1,427-$2,142**	**$2,143+**
Household Growth	-336	62	131	99
Balanced Market	206	0	33	46
Replacement Housing	507	119	31	14
External Market Support	167	158	83	72
Severe Cost Burdened	273	137	46	0
Step-Down Support	95	2	-5	-92
Less Pipeline Units	-78	-151	-120	0
Overall Units Needed	**834**	**327**	**199**	**139**

The greatest rental housing gap is for units with rents ≤ $891 for households generally earning <$35,650 annually.

Housing Gap Estimates (For-Sale Housing)

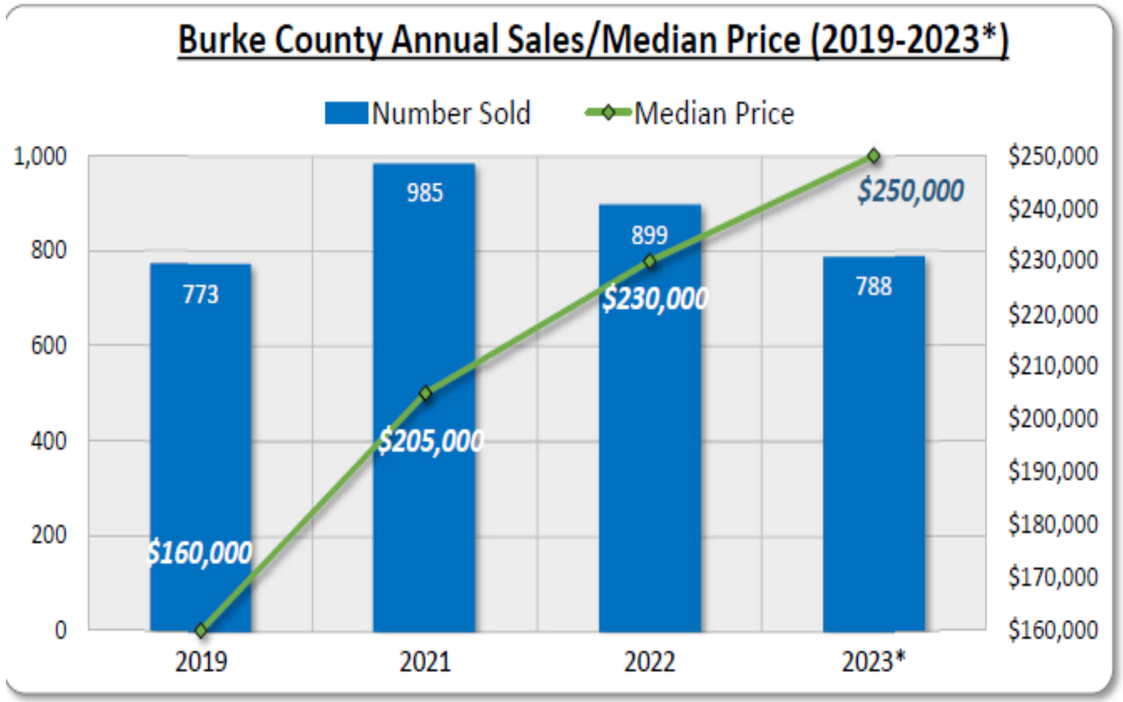
Burke County has an **Overall For-Sale Housing Gap** of **Approximately 3,323 Residential Units** at a **Variety of Affordability Levels.**

	Burke County, North Carolina For-Sale Housing Gap Estimates (2023-2028)			
Percent of Median Income	**≤ 50%**	**51%-80%**	**81%-120%**	**121%+**
Household Income Range	**≤$35,650**	**$35,651-$57,040**	**$57,041-$85,680**	**$85,681+**
Price Point	**≤ $118,833**	**$118,834-$190,133**	**$190,134-$285,600**	**$285,601+**
Household Growth	-871	-607	163	2,139
Balanced Market	182	157	112	244
Replacement Housing	179	78	36	36
External Market Support	374	217	199	400
Severe Cost Burdened	197	98	33	0
Step-Down Support	0	872	988	-1,860
Less Pipeline Units	0	0	-14	-29
Overall Units Needed	**61**	**815**	**1,517**	**930**

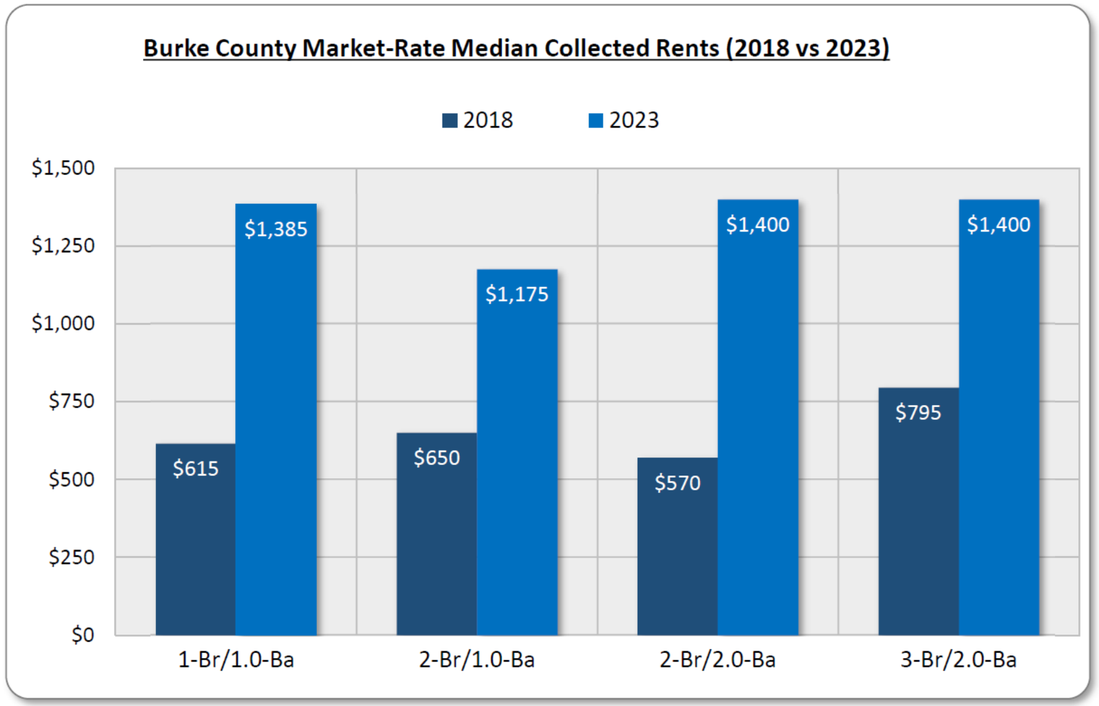
The greatest gap appears to be for housing priced between $190,134 and $285,600 (1,517 units) for households generally earning between $57,041 and $85,681.

BURKECOUNTY
ALL ABOUT ADVANCING

COST OF HOUSING CHANGE



*Excludes 2020 sales data (unavailable); 2023 full year projection



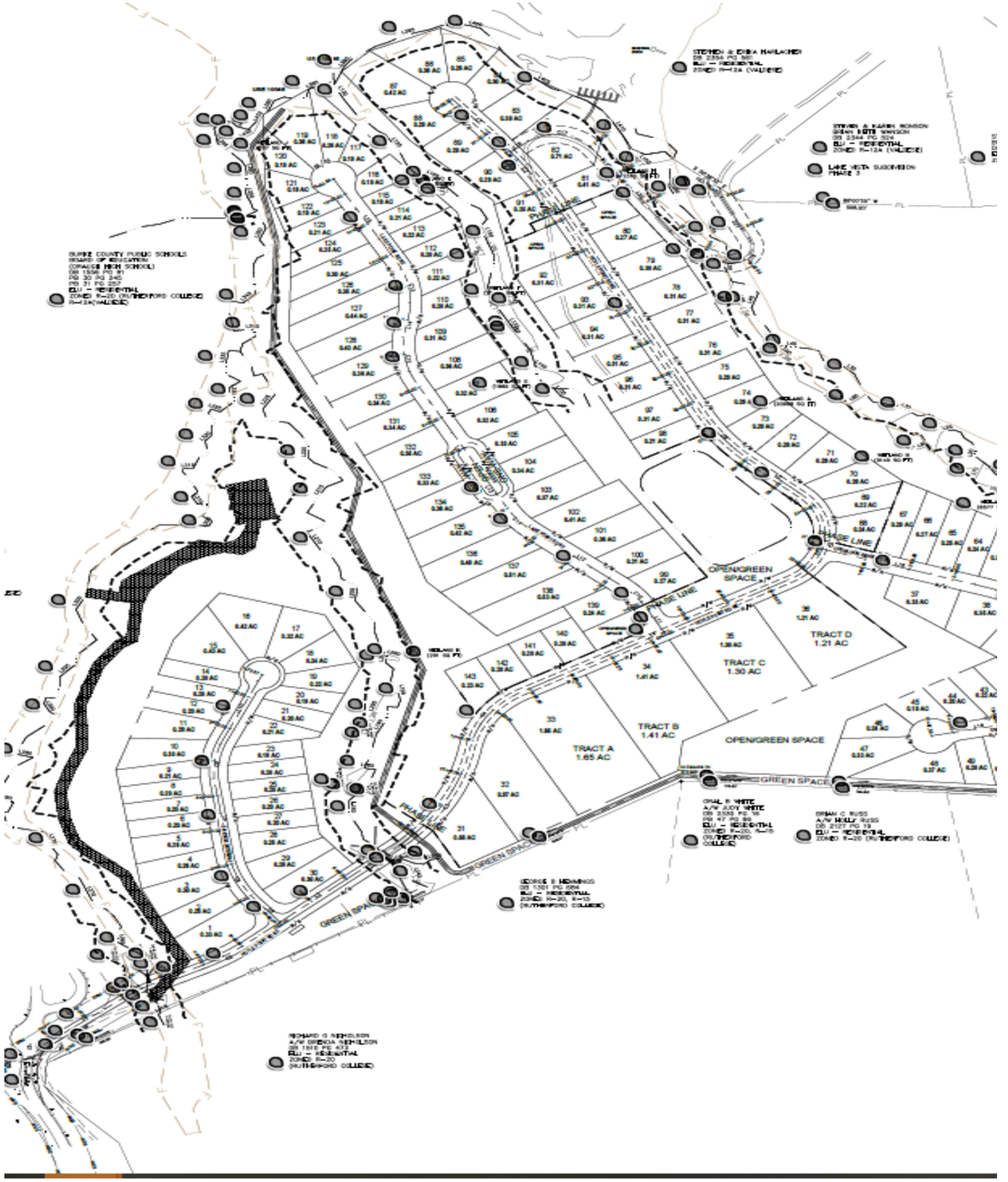
BURKECOUNTY
ALL ABOUT ADVANCING

Housing Inducement Strategies

- Water / Sewer Infrastructure Investments
  - County System AIA Studies
  - Housing Inducement Fund
    - $3.25M (Directed General Assembly Grant to Burke County)
      - Utilized through municipal grant partnerships
        - » IE. Valdese Bluffs Development Agreement

- Regulatory Environment Review


INLET SHORE RD NE
Hoyle Creek
Hoyle Creek
Hoyle Creek
OHISS DR NE


INLET SHORE RD NE
TRACT A
1.65 AC
TRACT B
1.41 AC
TRACT C
1.30 AC
TRACT D
1.21 AC
OPEN/GREEN SPACE
OPEN/GREEN SPACE
OPEN/GREEN SPACE
GREEN SPACE
BASE LINE
BASE LINE

Project Overview:

- 140 single-family residential lots
- Average home value: $350,000
- Estimated total tax base at buildout: $49,000,000

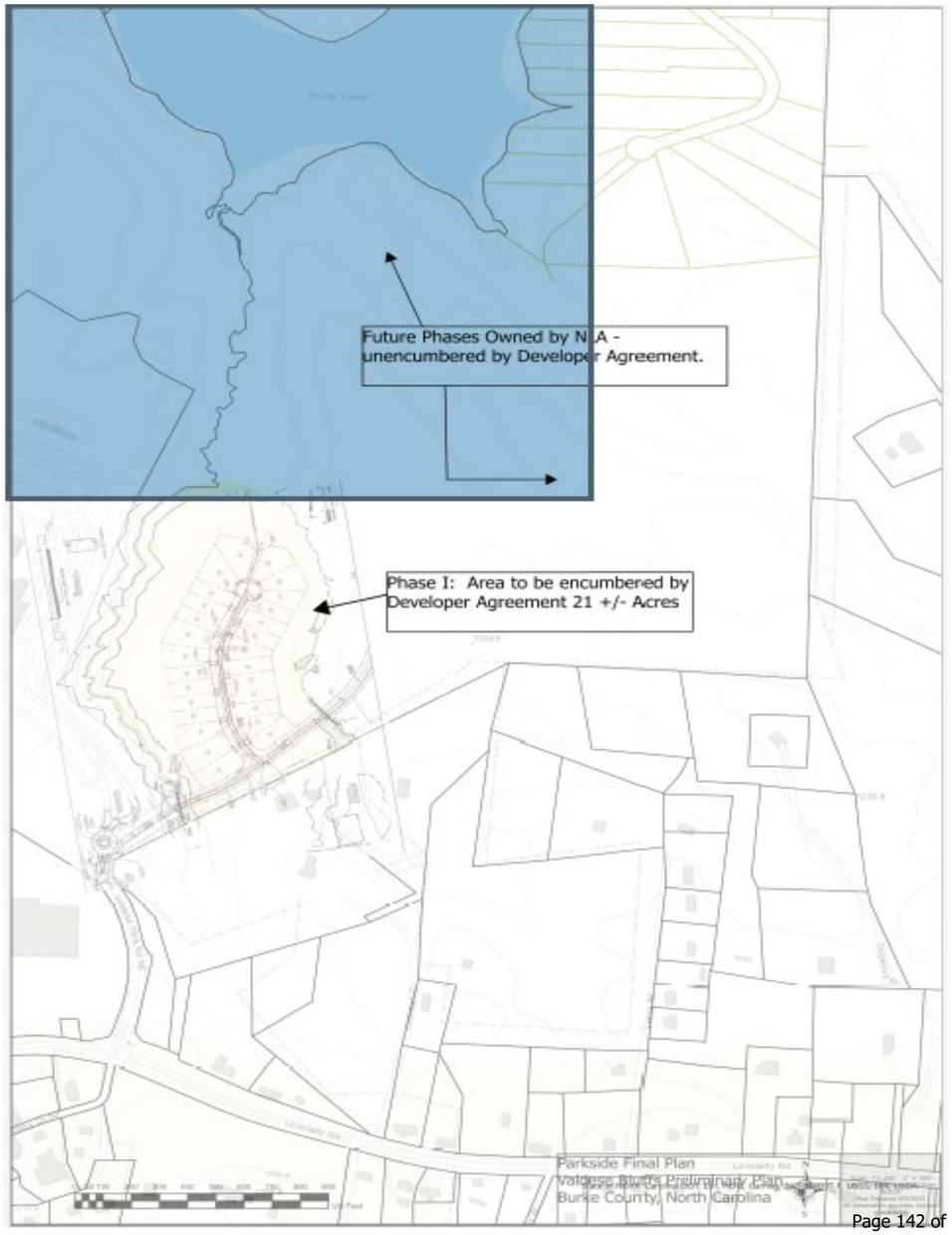
- Public Infrastructure:
  - Town to construct pump station and sewer force main
    - $1.75M
      - 2021 $850k SCIG Grant to Town of Valdese
      - 2026 (50/50) Split
        - » County – Housing Inducement Fund

- Financial Impact (County):
  - Estimated annual revenue at full buildout: $274,400
  - Performance payments protect public investment
  - Strengthens long-term tax base growth

Valdese Bluffs Development Agreement – Phase I

Performance Standards:
- Minimum 27 residential dwellings completed
- Completion required within 3 years after Sewer Availability Date
- Average assessed value target: $350,000 per dwelling

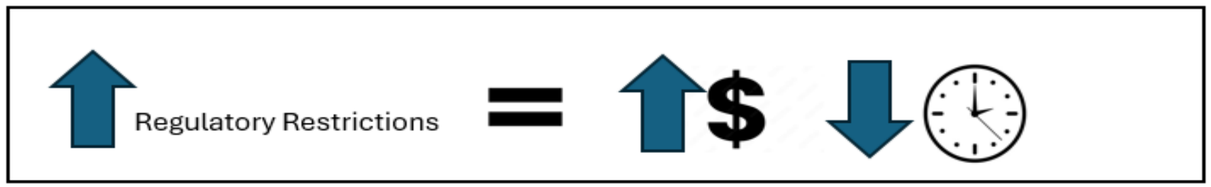
Claw-back Provisions:
- $14,440.87 per unit (to each Local Government) for each unit below 27
- $250 per $50,000 (or fraction) below $350,000 assessed value (County only)
- Vacant lots assessed at 72 months after Sewer Availability Date
- Deed of Trust recorded to secure payments
- Permits/Certificates of Occupancy may be withheld upon default
- Foreclosure remedies available if unpaid

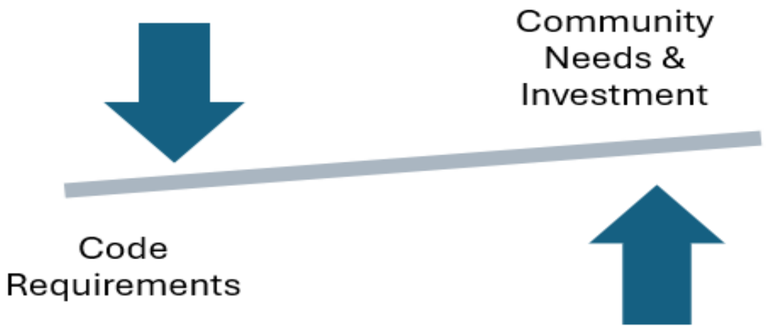


Regulatory Environment

By reducing unnecessary hurdles for homeowners and continuing to modernize our development standards, we are actively positioning Burke County as a "community of choice" where regulations facilitate the ability to live, work, and play.

An "overly regulated land use policy" refers to a set of rules governing how land can be developed that are excessively restrictive, often leading to limited housing supply, higher property prices, and hindering economic growth by placing too many constraints on what can be built where, potentially impeding development and innovation in a given area.





Zoning Amendment Timeline

What we've completed so far:

- Zoning Ord. Overhaul (Completed 2021)- Compliance with NCGS 160D, moving towards modern UDO (unified development ordinance).
- ZTA 2024-01: Introduction of conditional zoning, allowing for greater community input, flexible design standards, and mixed-use developments.
- ZTA 2025-01: Reduced lot sizes and changes to formatting to formulate a unified development ordinance.
- ZTA 2025-02: Reduced regulations for ADUs, provide options for accessory structures, streamlined MHP regulations, added options for residential and commercial "special developments", and state statue compliance.



Where we are headed:

- Hobby Farm & Chicken Keeping: Exploring options for introducing hobby farms and chicken keeping into our zoning ordinance.
- Subdivision Ord. Revision- Updating road standards and minor/major subdivision criteria.
- END GOAL: Unified Development Ordinance

BURKECOUNTY

Data from 2025

BUILDING PERMITS

- 2024 TOTAL: 2283
- 2025 TOTAL: 2813
- UP 22.1%

NEW HOME PERMITS

- 2024 TOTAL: 251
- 2025 TOTAL: 401
- UP 59.76%

ZONING PERMITS

- 2024 TOTAL: 1268
- 2025 TOTAL: 1397
- UP 10.2%

PLAT MAP REVIEWS

- 2024 TOTAL: 69
- 2025 TOTAL: 134
- UP 131%

2026 TRENDS





Our Community Contracts





- Community Development administers zoning for Glen Alpine & Connelly Springs
- Each municipality has their own zoning ordinance that regulates their land uses
- Recently completed an overhaul to the Glen Alpine Zoning Ordinance.
- As of Jan 1, 2026, Community Development reviews all plats submitted in Burke before heading to deeds for recording (after applicable municipality signs off for zoning and subdivision standards)

What Governs Our Work

Zoning Ordinance

- Establishes land use regulations such as residential, commercial, or industrial zoning.
- What it controls: Zoning, how tall buildings can be, how far a house must be from the street (setbacks), parking, signs, etc.

Watershed Protection Ordinance

- Protects our drinking water resources by limiting the amount of impervious surface (pavement & roofs).
- When precipitation runs-off impervious surfaces it picks up pollutants (oil, fertilizer, trash etc.) which then pollutes our lakes and rivers.

Subdivision Ordinance

- Regulates how a single large piece of land is split into smaller lots.
- Regulates that all subdivisions provide adequate roads, water and sewer access, and flood protections.

Flood Damage Prevention Ordinance

- What it controls: It requires buildings in high-risk areas to be elevated above a certain flood level.
- FEMA manages flood maps that designate properties this ordinance applies to.

BURKECOUNTY

RECENT ZONING UPDATES:



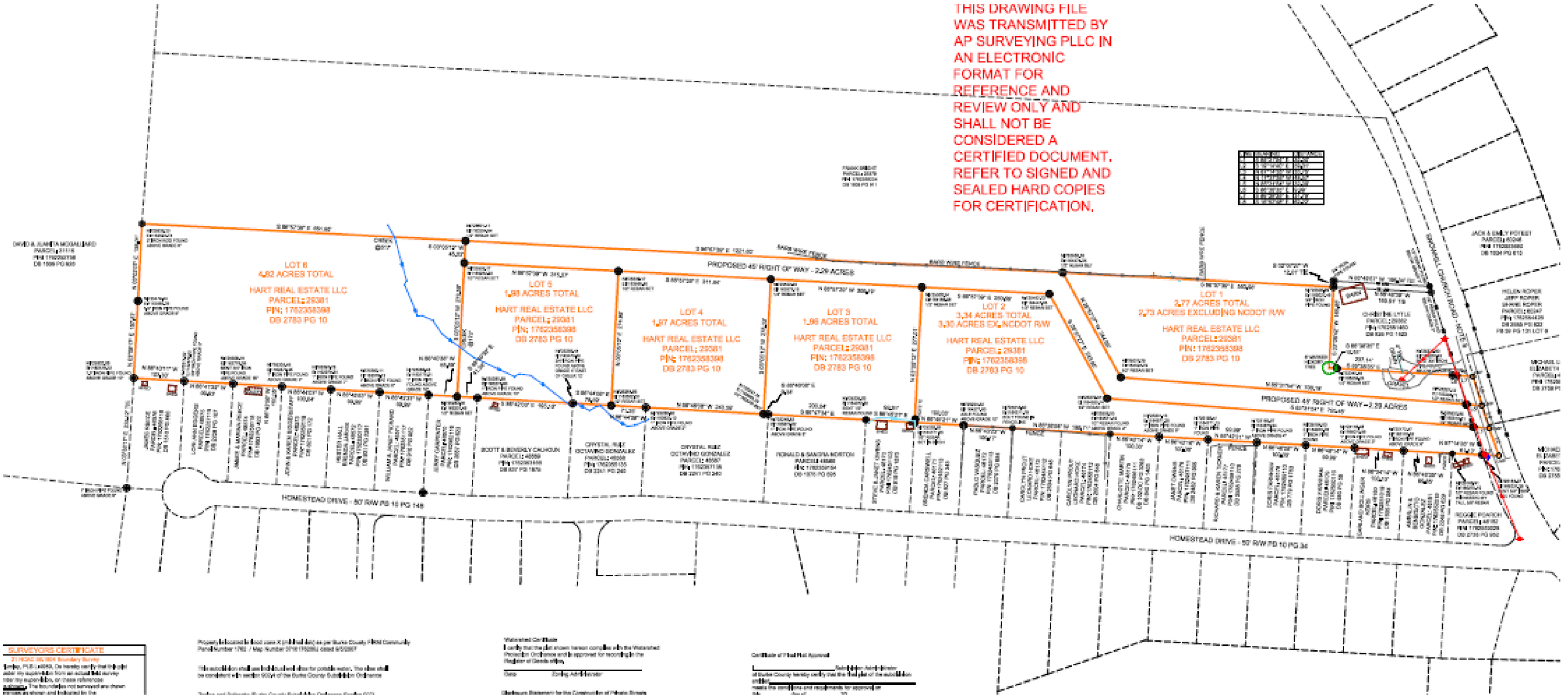
1. INCREASE IN SQ. FOOTAGE FOR ACCESSORY DWELLING UNITS
2. SCALE CHANGES FOR ACCESSORY STRUCUTRES
3. SOLAR FARM ALLOWANCES
4. TINY HOMES DEFINED- APPENDIX Q RULE
5. MINIMUM LOT SIZE- LOWERED ACERAGE

BURKECOUNTY

Updating the Subdivision Ordinance

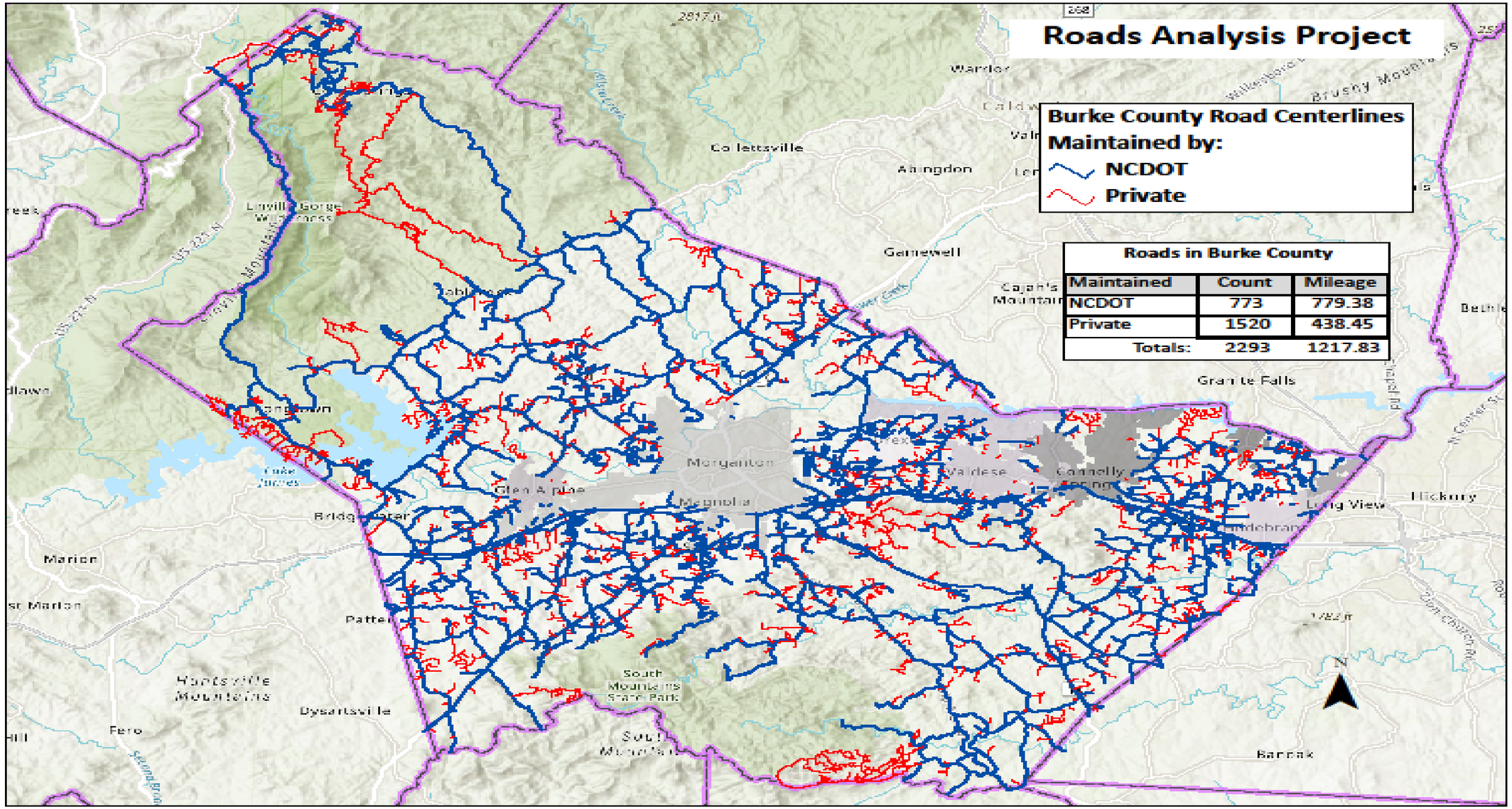
- Currently Burke County is operating off a subdivision ordinance that was adopted over 20+ years ago.
- Community Development has identified priority areas of improvement:
  - Road standards:
    - Currently, any subdivision with greater than 6 lots must build a road to NCDOT standards.
    - For previously existing subdivisions with nonconforming roads (dirt, gravel, or small right of way) further subdivision is strangled as the entire road must be brought up to NCDOT standards after 6 lots are served.
  - Revising Minor VS. Major Subdivision Criteria:
    - Minor subdivisions (6 or less lots) do not require NCDOT standard roads and internal plat review.
    - Major subdivisions (7 or more) require NCDOT standard road, and reviews internally and by the planning board.
    - Many developers are choosing to do just six lots due do this increasingly costly requirement= less housing and more sprawl.
      - For our typical 10-20 lot major subdivision, this requirement can add ~$10,000 more per lot.

BURKECOUNTY

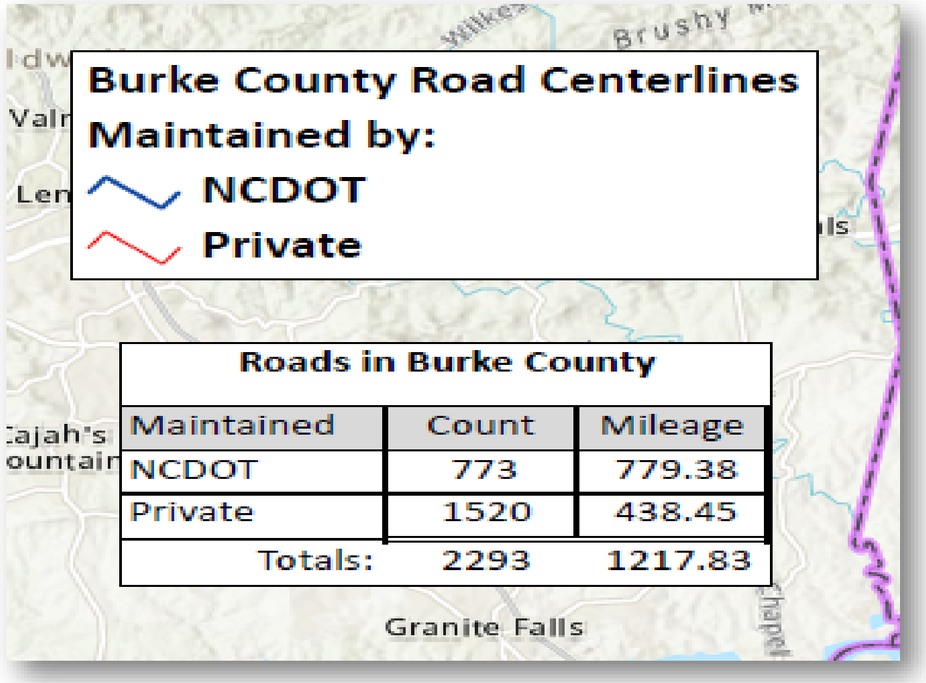


Note the subdivision from the 1990's on the south side is much denser for the same area of land

ROAD ANALYSIS PROJECT



Road Analysis Project



Roads in Burke County

Maintained	Count	Mileage
NCDOT	773	779.38
Private	1520	438.45
Totals:	2293	1217.83

- Community Development & GIS/Mapping went across the county and physically inspected, measured and photographed 10% (162) of our private roads.
- The study found a clear link between surface material and its condition, with asphalt roads averaging the highest score (3.41), followed by gravel (2.75), and dirt roads performing the worst with an average score of 1.89.
- Across the 162 rated roads, the average score was 3.03, which falls into the "fair" category. The most frequent rating assigned was a score of 3 (75 roads).
- Road surface also influenced accessibility; asphalt roads were the widest on average at 14.93 feet, while gravel and dirt roads were narrower, measuring 12.71 feet and 12.33 feet respectively.

BURKECOUNTY



Road serves 22 lots



Road serves 30 lots



Serves 50 lots secondary access impassable

2. The sub-divider shall provide proof that the private right-of-way existed prior to September 15, 1998 by providing on the final plat a dated deed book page and reference (recorded by the Burke County Register of Deeds) identifying the right-of-way or by providing a notarized and sworn affidavit by the affected or past property owners to this effect.

3. Only one (1) private road that is not eligible for maintenance by NC DOT is allowed on each tax parcel of land existing as of the adoption date of this ordinance (September 15, 1998).

4. No more than six (6) lots may be served by a private road not constructed to NC DOT standards.

BURKECOUNTY


ROBERT CLARK LN
Zoom to
Pan

What do you think?

We have reduced lot size and frontage requirements, but the factor of paved roads continues to be THE limiting factor of residential development other than utility availability.

Which leads us to these questions; we want to hear your thoughts!

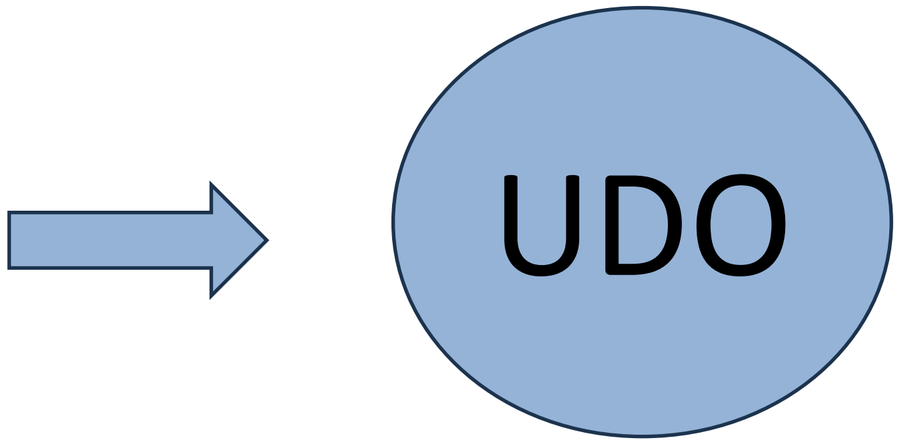
- Since NCDOT is very reluctant to take over private roads - should we require paved, NCDOT standard roads for *all* major subdivisions?
- What number of lots are we comfortable serving with gravel roads?
- How to we address nonconforming private roadways that are preventing further subdivision after the road has maxed out lots?

BURKECOUNTY

Unified Development Ordinance

- Once the subdivision ordinance is adopted, it will be added to the zoning ordinance, continuing our work towards a unified development ordinance.
- Single Regulatory Framework: Consolidates land use regulations into a “one-stop shop” for developers, residents, and staff.
- Consistent Standards: Eliminates internal conflicts between separate ordinances (e.g., ensuring landscaping requirements in zoning don't clash with subdivision road standards).
- User-Friendly Design: Typically features more tables, graphics, and cross-references than traditional legacy codes to make regulations easier to interpret and promote transparency.

Ordinance	Primary Goal	Focus Area
Zoning	Compatibility	Land use and building size
Subdivision	Infrastructure	Streets, lots, and utilities
Watershed	Water Quality	Pollutants and pavement limits
Flood Damage	Public Safety	Elevation and floodplains



Summary

- Burke County is actively positioning itself as a "community of choice." This vision is supported by a surge in 2025 development activity, including a 59.76% increase in new home permits and a 131% increase in plat map reviews.
- We continue to adjust the zoning ordinance to reduce regulatory burden and address the housing crisis through reduced lot sizes, conditional zoning, and other zoning tools.
- We are actively studying options for the subdivision ordinance to further support housing development and provide options
- Continuing to move forward with the development of the UDO, bringing our land use regulations into an accessible and modern ordinance that supports our community.

BURKECOUNTY

THANK YOU

Questions?



DRAFT AGREEMENT ONLY; NOT FOR EXECUTION

State of North Carolina)
)
COUNTY OF BURKE)

DEVELOPMENT AGREEMENT

This DEVELOPMENT AGREEMENT (the "Agreement") is made and entered into this ____ day of _____, 20____ (the "Effective Date") by and among Burke County, North Carolina (the "County") and the Town of Valdese (the "Town") (together the "Local Governments") and Natural Land Alliance, Inc., a North Carolina non-profit corporation ("Developer") (the three of which may collectively be referred to as the "Parties").

STATEMENT OF PURPOSE

1. N.C.G.S. § 160D-1001(a)(1) provides that "[d]evelopment projects often occur in multiple phases over several years, requiring a long-term commitment of both public and private resources."

2. N.C.G.S. § 160D-1001(a)(3) provides that "[b]ecause of their scale and duration, such projects often require careful coordination of public capital facilities planning, financing, the construction of schedules and phasing of private development."

3. N.C.G.S. § 160D-1001(a)(4) provides that "[s]uch projects involve substantial commitments of private capital, which developers are usually unwilling to risk without sufficient assurances that development standards will remain stable through the extended period of the development."

4. N.C.G.S. § 160D-1001(a)(5) provides that "[s]uch developments often permit communities and developers to experiment with different nontraditional types of development concepts and standards, while still managing impacts on the surrounding areas."

5. N.C.G.S. § 160D-1001(a)(6) provides that "[t]o better structure and manage development approvals for such developments and ensure their proper integration into local capital facilities programs, local governments need flexibility to negotiate such developments."

6. In view of the foregoing, N.C.G.S. § 160D-1001(b) and N.C.G.S. § 160D-1003 expressly authorize local governments and agencies to enter into development agreements with developers pursuant to the procedures and requirements of Sections 160D-1001 through 160D-1012 of the North Carolina General Statutes (the "Act"), which procedures and requirements include approval of the development agreement by the governing body of the local government by ordinance after a duly noticed public hearing.

7. N.C.G.S. § 160D-1004 provides that "[a] local government may enter into a development agreement with a developer for the development of property as provided in this Article for developable property of any size, and that "[d]evelopment agreements shall be of a reasonable term specified in the agreement."

8. N.C.G.S. § 160D-1004(d) provides that "[t]he development agreement also may cover any other matter, including defined performance standards, not inconsistent with this Chapter," and that "[t]he development agreement may include mutually acceptable terms regarding provision of public facilities and other amenities and the allocation of financial responsibility for their provision, provided any impact mitigation measures offered by the developer beyond those that could be required by the local government shall be expressly enumerated within the agreement, and provided the agreement may not include a tax or impact fee not otherwise authorized by law."

9. N.C.G.S. § 160D-1006 provides that a development "shall, at a minimum, include . . . [a] description of public facilities that will serve the development, including who provides the facilities, the date any new public facilities, if needed, will be constructed, and a schedule to assure public facilities are available concurrent with the impacts of the development," and that "[i]n the event that the development agreement provides that the local government shall provide certain public facilities, the development agreement shall provide that the delivery date of such public facilities will be tied to successful performance by the developer in implementing the proposed development, such as meeting defined completion percentages or other performance standards."

10. N.C.G.S. § 160D-1006(c) expressly contemplates that more than one local government may be made party to a development agreement, so long as the agreement specifies "which local government is responsible for the overall administration of the development agreements."

BACKGROUND

1. Developer is the owner of certain real property located in the Town of Valdese, located in Burke County, that is comprised of all of the properties with Burke County Real Estate ID ("REID") Nos. 66856 and 66857 and Parcel Identification Numbers (PINs) 2744840778 and 2744742017 (the "Property").

2. Developer desires to develop a phased development called Valdese Bluffs (the "Project") that Developer ultimately anticipates will support 140 buildable residential lots in accordance with the terms of this Agreement and the Town of Valdese, NC Unified Development Ordinance (the "Ordinance"). The Project will contain, among other things, single-family detached dwellings units and associated residential amenities, as well as open space areas. The proposed homes are expected to average $350,000 in value, creating an estimated $49 million in taxable base and approximately $275,000 annually in County property tax revenue at full buildout.

3. After careful review and deliberation, the Town has determined that the Project is consistent with the Ordinance, and the Local Governments have determined that the Project is consistent with the Act and that it would further the health, safety, welfare, and economic well-being of the residents of the Local Governments.

4. The Local Governments have determined that the Project will secure quality planning and growth, strengthen the tax base, and provide public amenities and infrastructure.

   Accordingly, the Developer and the Local Governments desire to enter into this Agreement for the purposes of coordinating the construction of infrastructure that will serve the Project and the community at large and providing assurances to Developer and its successors in interest that Developer may proceed with the development of the Project in accordance with the terms of this Agreement and the approvals set forth herein without encountering future changes in ordinances, regulations or policies that would affect Developer's ability to develop the Project under the terms of this Agreement.

5. Pursuant to N.C.G.S. § 160D-1005, the government bodies of the Town and the County each conducted public hearings, the Town's on [DATE] and the County's on [DATE], to consider the approval and execution of this Agreement in accordance with the procedures set out in N.C.G.S. § 160D-602. The notice of hearing specified, among other things, the location of the Property that is the subject of this Agreement, the development uses proposed on the Property, and a place where a copy of the Agreement can be obtained. At the conclusion of each public hearing, the Town Council and County Board of Commissioners, respectively, each approved this Agreement and authorizes each respective body's execution of the same. The Town and the County may each execute the Agreement on a date subsequent to the public hearing.

TERMS

NOW, THEREFORE, in consideration of the terms and conditions set forth herein and in consideration of the mutual promises and assurances provided herein, the receipt and sufficiency of such consideration being acknowledged by the Parties, the Parties do hereby agree as follows:

1. **Incorporation.** The above recitals are incorporated in this Agreement as if the recitals were set out in this Agreement in their entirety.

2. **Definitions.** Capitalized terms in this Agreement shall have the meanings assigned to them below or the meanings assigned to them elsewhere in this Agreement.

   A. "Agreement" means this Development Agreement.

   B. "Developer" means Natural Land Alliance, Inc., a North Carolina non-profit corporation, and its successors in title to the Property who undertake development of the Property.

   C. "Property" means that real property located in the Town of Valdese, located in Burke County, that is comprised of all of the properties with Burke County Real Estate ID ("REID") Nos. 66856 and 66857 and Parcel Identification Numbers (PINs) 2744840778 and 2744742017, said properties having been conveyed to Developer pursuant to the deed recorded at Book 002312 Page 264 of the Burke County Public Registry.

3. Public Sewer.

A. The Local Governments shall, at their sole cost and expense, provide public sewer to the Project on or before that date which is [NUMBER] months after the Developer's commencement of site work (the "Sewer Availability Date"), and the Local Governments warrant and represent that public sewer will be available to the Project on or before the Sewer Availability Date. For the purposes of this Agreement, the Local Governments shall have provided public sewer to the Project once the Pump Station is completed.

B. In connection with the provision of public sewer to the Project, the Local Governments shall, at their sole cost and expense, construct, install, and maintain a pump station and a force main of sufficient size and capacity necessary to provide sewer to the entire Project (the "Pump Station"). The Local Governments shall jointly design, permit, construct, and install the Pump Station. The County may provide to the Town funds to be used for the Pump Station pursuant to a separate Memorandum of Understanding ("MOU").

C. In the event that lots are developed within the Project and homes are constructed thereon and ready for occupancy prior to the Sewer Availability Date, then the Local Governments agree, at their sole cost and expense, to pump and haul sewage for each such home from a central location on the Project that is mutually agreed upon by the Parties and that is provided by Developer until such time as public sewer is actually available. Pump and haul arrangements shall be subject to superseding state and federal laws and regulations. All required permits and approvals related to such pump and haul arrangements shall be the responsibility of the Local Governments to obtain and the Local Governments will diligently pursue the issuance of all required permits and approvals.

D. The Local Governments shall approve plats, issue land disturbing, buildings, and other permits, authorize water and sewer taps, and issue certificates of occupancy for homes in the Project that are constructed prior to the availability of public sewer. The issuance of permits and certificates of occupancy shall be in accordance with State law but shall not be withheld because of any pump and haul arrangement, unless required by State or federal law.

E. The sewer systems for the Project shall be designed to the Town's specifications and subject to the Town's connection charges.

F. The sewer systems for the Project shall be approved by the Local Governments and the North Carolina Department of Environmental Quality, if required.

G. The County is the local government responsible for overall administration of this Agreement pursuant to N.C.G.S. § 160D-1006(c). However, the Town will act as

the lead agency for the design, permitting, bidding, construction, and administration of the Pump Station.

4. **Sewer Capacity Reservation.** In making plans for maintaining, upgrading, and expanding the Town's sewer system in order provide sufficient water treatment capacity and sewage treatment capacity for citizens of the Town, the Town shall take into account the homes and amenities planned for the Project and shall reserve sufficient sewer treatment capacity within its sewer system to supply adequate quantities of sewer treatment services to the twenty-seven residential dwelling units to the extent necessary for the Developer to obtain certificates of occupancy for such number of dwellings (the "Guaranteed Capacity"). The Town shall maintain the Guaranteed Capacity for the term of this Agreement, unless this Agreement is terminated earlier pursuant to its term. The Guaranteed Capacity may be increased by amendment to this Agreement.

5. **Connection to the Town's Sewer System.** Upon the request of Developer, the Town agrees to permit the physical connection of the Project to the Town's sewer system.

6. **Development Obligations.** The Developer shall develop the Property to the following specifications:

   A. **Permitted Uses and Density.** The Property shall be developed solely for single-family residential uses, consistent with the Ordinance. Accessory uses incidental to residential development are permitted.

   B. **Development Schedule.** The Developer shall commence site development within six (6) months of the effective date of this Agreement. The Developer shall submit progress reports to the Local Governments at least annually or upon request.

   C. **Infrastructure Improvements by Developer.** The Developer shall, at its expense, install all on-site infrastructure, including roads, stormwater management, and utilities (excluding the Pump Station). Such improvements shall be dedicated to one of the Local Governments or other appropriate entities upon completion.

   D. **Performance Standards.** The Developer shall develop the Property to at least the following specifications:

      i. Developer shall construct and complete at least twenty-seven (27) residential dwellings within the Project. A residential dwelling is "completed" once a certificate of occupancy for the dwelling has been issued. The residential dwellings shall be constructed such that the lots on which the residential dwellings are located have an average assessed value of $350,000 once the residential dwellings are complete.

      ii. If the Developer has not completed at least twenty-seven (27) residential dwellings within the Project by the date that is three (3) years after the Sewer Availability Date, then the Developer shall make a payment to reach

of the Local Governments (the "Performance Payment"). The Performance Payment to each of the Local Governments shall be calculated as follows: for each residential dwelling less than twenty-seven (27) that the Developer has completed by the date that is three (3) years after the Sewer Availability Date (meaning three years after the Pump Station is completed), the Developer shall pay each of the Local Governments the amount of $14,440.87. By way of illustration, if on the date that is three years after the Sewer Availability Date the Developer has completed twenty-four (24) residential dwellings in the Project, the Developer shall be liable to the County in the amount of $43,422.61, and the Developer shall be liable to the Town in the amount of $43,422.61.

iii. Additionally, if the assessed value of any single lot on which a completed residential dwelling is located is less than $350,000, then the Developer shall, within ninety (90) days of such final assessed valuation, pay the County $250 for every $50,000 (or fraction thereof) of assessed value below $350,000 of such dwelling (the "Per Dwelling Payments"). If no dwelling is completed on a given Lot on the date that is seventy-two (72) months after the Sewer Availability Date, then the assessed value of the lot on that date shall be used to compute the Per Dwelling Payment for such lot under this Agreement. Notwithstanding anything to the contrary, the Per Dwelling Payment shall not be due and payable as to any vacant lot until seventy-two (72) months after the Sewer Availability Date.

iv. The purpose of the Performance Payment and the Per Dwelling Payments is to partially compensate the Local Governments for their investment in the Pump Station (which will serve only the Project) if the Project is not developed in the manner required by this Agreement.

v. To secure the Developer's obligations under this Agreement, including but not limited to the Developer's obligation to pay the Performance Payment and the Per Dwelling Payments to the Local Governments, if such become due and payable, the County shall have a Deed of Trust on the Property. The Developer shall execute and deliver to the County a Deed of Trust in recordable form, substantially in the form attached hereto as Exhibit [X] or otherwise acceptable to the County, granting the County a security interest in the Property to secure the obligations of the Developer to pay any Performance Payment or Per Dwelling Payments that come due and payable under this Agreement. The Deed of Trust shall be recorded in the office of the Burke County Register of Deeds promptly following the execution of this Agreement. The Deed of Trust shall remain in full force and effect until the Developer has fully performed all obligations under this Agreement, at which time the Local Governments shall, upon the Developer's written request, execute and deliver a release of the Deed of Trust in recordable form. The Parties shall also coordinate partial releases from the Deed of Trust as to any individual lots on which dwellings have been constructed

that are sold to residential owners. In the event of default by the Developer, the Local Governments may exercise all remedies available under the Deed of Trust and applicable law, including foreclosure to recover any Performance Payment or Per Dwelling Payments for which the Developer is liable to the Local Governments but has not made payment. The Developer hereby represents that no existing lien prohibits the Deed of Trust, or that lender consent to the Deed of Trust has been or will be obtained.

7. **Amendment.** The terms of this Agreement may be amended by the mutual consent of the Parties hereto or their successors in interest. A major modification of the terms of this Agreement shall follow the same procedures as required for the initial approval of this Agreement, which procedures shall include a public hearing.

8. **Recordation/Binding Effect.** Within fourteen (14) days after the County enters into this Agreement, the Developer shall record this Agreement in the Burke County Public Registry. The burdens of this Agreement shall be binding upon, and the benefits of this Agreement shall inure to, all successors in interest to the parties thereto.

9. **Periodic Review.** The Planning Director or other County Manager designee shall conduct a periodic review (the "Periodic Review") at least every 12 months, at which time the Developer shall be required to demonstrate good faith compliance with the terms of this Agreement. If, as a result of the Periodic Review, the Local Governments find and determine that the Developer has committed a material breach of the terms or conditions of the Agreement, the Local Governments shall serve a notice in writing, within a reasonable time after the Periodic Review, upon the Developer setting forth with reasonable particularity the nature of the breach and the evidence supporting the finding and determination, and providing the Developer a reasonable time in which to cure the material breach.

10. **Default.** The following default provisions are applicable to this Agreement, in addition to any other provisions of this Agreement related to any parties' breach or default hereunder.

    A. The failure of the Developer or the Local Governments to comply with the terms of this Agreement shall constitute a default, entitling the non-defaulting party or parties to pursue such remedies as allowed under applicable law against the defaulting party only, provided, however, that no termination of this Agreement may be declared by either of the Local Governments as to the Developer absent its according to the Developer notice and opportunity to cure following the Periodic Review. In addition to any other rights or remedies, any party may institute legal action against a defaulting party to cure, correct, or remedy any default or breach, to specifically enforce any covenants or agreements set forth in the Agreement or to enjoin any threatened or attempted violation of the Agreement, or to obtain any remedies consistent with the purposes of the Agreement. Legal actions shall be instituted in the Superior Court of the County of Burke, State of North Carolina,

and the Parties hereto submit to the personal jurisdiction of such court without application of any conflicts of laws provisions of any jurisdiction.

B. In the event that the Developer fails to perform any of its covenants, commitments, and obligations hereunder after notice and an opportunity to cure, the Local Governments may, until such default is cured, withhold the issuance of any further building permits for homes within the Project or withhold the issuance of certificates of occupancy for any homes within the Project that have not been purchased or have not been placed under contract for sale.

C. In the event that it becomes necessary for either or both of the Local Governments to pursue a civil action against the Developer and the Local Government(s) institution such action is/are the prevailing party in such action, then the Local Government(s) institution such action shall be entitled to recover its/their reasonable attorneys fee from the Developer.

11. **Notices.** Any notice, demand, request, consent, approval, or communication which a signatory party is required to or may give to another signatory party hereunder shall be in writing and shall be delivered or addressed to the other party or Parties at the address below set forth or to such other address as such party may from time to time direct by written notice given in the manner herein prescribed. Such notice or communication shall be deemed to have been given or made when communicated by personal delivery or by independent courier service or by facsimile or if by mail on the fifth (5th) business day after the deposit thereof in the United States Mail, postage prepaid, registered, or certified, addressed as hereinafter provided. Parties shall make reasonably inquiry to determine whether the names of the persons listed in this Agreement should be substituted with the name of the listed person's successor. All notices, demands, requests, consents, approvals, or communications to the Parties shall be addressed as follows:

To the County:

Mr. Brian Epley
Burke County Manager
200 Avery Avenue
Morganton, NC 28655
Brian.epley@burkenc.org

With copies to:

Mr. Alan Glines
Deputy County Manager/Community Development Director
P.O. Box 219
Morganton, NC 28680
Alan.glines@burkenc.org

Mr. Destin Hall

Burke County Attorney
606 College Ave. SW
Lenoir, NC 28645

To the Town:

Mr. Keith Huffman
Mayor of Valdese
102 Massel Ave SW
Valdese, NC 28690
khuffman@valdesenc.gov

With copies to:

Timothy D. Swanson
Valdese Town Attorney
858 2nd St. NE, Suite 200
Hickory, NC 28601
timothys@hickorylaw.com

To the Developer:

Natural Land Alliance, Inc.
1036 Peninsula Drive
Belmont, NC 28012

With copies to:

Northwest Registered Agent Service, Inc.
4030 Wake Forest Road, Suite 349
Raleigh, NC 27609

12. **Entire Agreement.** This Agreement sets forth and incorporates by reference all of the agreements, conditions, and understandings between and among the Local Governments and the Developer, and there are no promises, agreements, conditions, or understandings, oral or written, expressed or implied, among these parties relative to the matters addresses herein other than as set forth or as referred to herein or as contained in the Ordinance or as expressed in the development conditions applicable to these parcels of land. Provided, however, the County and the Town may, before, contemporaneously with, or after the Effective Date of this Agreement, enter into a Memorandum of Understanding (the "MOU") concerning their administration of this Agreement, provided that such MOU does not conflict with the terms of this Agreement.

13. **Construction.** The Parties agree that each party and its counsel have reviewed and revised the Agreement and that any rule of construction to the effect that ambiguities are to be

resolved against the drafting party shall not apply in the interpretation of this Agreement or any amendments or exhibits thereto.

14. **Assignment.** After notice to the Local Governments, the Developer may assign its rights and responsibilities hereunder to subsequent land owners of all or any portion of the Property, provided that no assignment as to a portion of the relevant parcel of land will relieve the assigning party of responsibility with respect to the remaining portion of the relevant parcel of land owned by the assigning party without the written consent of the Local Governments. Subject to the provisions of applicable laws, in the event that the Developer sells all of the Property and assigns its respective rights and responsibilities to a subsequent land owner, then the Developer shall be relieved of all of its covenants, commitments and obligations hereunder.

15. **Term.** This Agreement shall terminate on the date that fifteen (15) years after the Effective Date or the date on which the Developer has met or exceeded all of its Development Obligations under Section 6 of this Agreement, whichever is sooner.

16. **Governing Law.** This Agreement shall be governed by the laws of the State of North Carolina.

17. **Counterparts.** This Agreement may be executed in several counterparts, each of which shall be deemed an original, and such counterparts shall constitute one and the same instrument.

18. **Agreement to Cooperate.** In the event of any legal action instituted by a third party or other governmental entity or official challenging the validity of any provision of this Agreement, the Parties hereby agree to cooperate in defending such action; provided, however, each party shall retain the right to pursue its own independent legal defense.

19. **Agreement to Run with the Land.** This Agreement shall be recorded in the Burke County Registry. The Agreements contained herein shall be deemed to be a lien upon, binding upon and run with the Property and shall be binding upon and an obligation of all successors in the ownership of the Property.

20. **Severability.** If any term or provision herein shall be judicially determined to be void or of no effect, such determination shall not affect the validity of the remaining terms and provisions. If a court of competent jurisdiction determines that any procedure was not followed in the execution and approval of this Agreement, the parties shall cooperate to promptly rectify such procedural defect, and such shall not be a basis for any party to claim that they are not subject to this Agreement.

21. **Authority.** Each party represents that it has undertaken all actions necessary for corporate or public approval of this Agreement, and that the person signing this Agreement has the authority to bind the Developer, the Town, or the County, as the case may be.

[SIGNATURE PAGES TO FOLLOW]

DRAFT

FOR BURKE COUNTY

Signature: _____ Date: _____

Printed Name: _____

Title: Chairman, Board of Commissioners

Attestation: _____ Date: _____

Printed Name: Kay Honeycutt Draughn

[SEAL]

Title: Clerk to the Board of Commissioners

FOR THE TOWN OF VALDESE

Signature: _____ Date: _____

Printed Name: _____

Title: Mayor, Town of Valdese

Attestation: _____ Date: _____

Printed Name: _____

[SEAL]

Title: Clerk to the Town Council

DRAFT

NATURAL LAND ALLIANCE, INC.

Signature: _____ Date: _____

Printed Name: _____

Title: President

Signature: _____ Date: _____

Printed Name: _____

Title: Secretary

[NOTARY ACKNOWLEDGMENTS TO FOLLOW]

DRAFT

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

PRESENTATIONS

Subject Title: OR - Opioid Settlement Report and Budget

Presented by: Katie Samuels

Summary of Information: An update will be provided on the following initiatives:

- BEAR (Burke Emergency Addiction Response) Team Strategic Plan
- Annual Spend Plan for FY 26-27

Strategic Plan Focus Area Alignment:
No. 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.

Budgetary Effect: N.A.

County Manager's Recommendation: N.A.

Legal Review: N.A.

Suggested Motion: No action requested. Receive comments and provide direction if needed / desired.


Surrie County
OPIOID RESPONSE
MARCH 2026

THE PLAN

Current Landscape

A high-level review of local opioid impact indicators and an overview of settlement funds received, allocated, and remaining to guide strategic decision-making.

County-Led Strategy Updates

Update on department operations, BEAR Team activity, and system coordination efforts.

Provider-Led Strategy Updates

Highlights from funded partners on services delivered and early outcomes.

Moving Forward in FY26-27

Discussion of a proposed continuation plan to sustain current operations and provider contracts, while advancing new initiatives including the launch of the Facility-Based Crisis Center and other strategic investments.

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 belive 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.

Focus Area 3: Public Safety & Wellness

Focus Areas:

1. Reduce On-set of New Use
2. Enhance Pathways to Recovery
3. Reduce Fatalities

Burke County Overdose Trends Dashboard

Annual indicators, EMS data updated monthly

370
EMS Calls for Overdose (2025)

25
Certified Overdose Deaths (2025)

28
Pending Death Investigations (2025)

118
Kids in Foster Care Due to Parental Substance Use (2025)

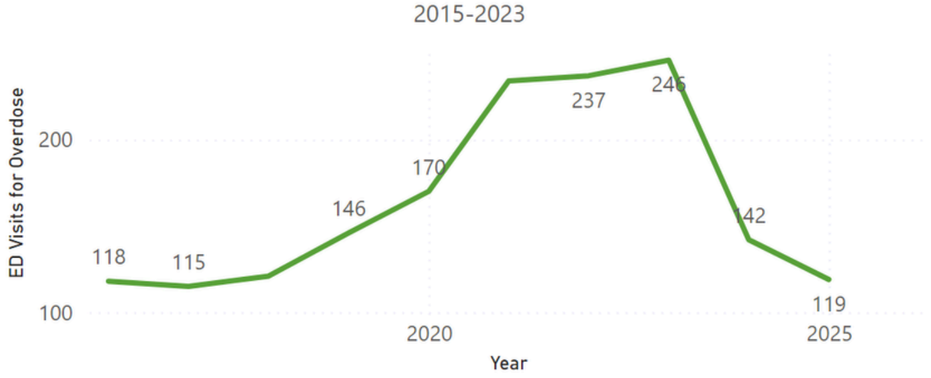
Annual Overdose Deaths

2011-2024 Official Counts



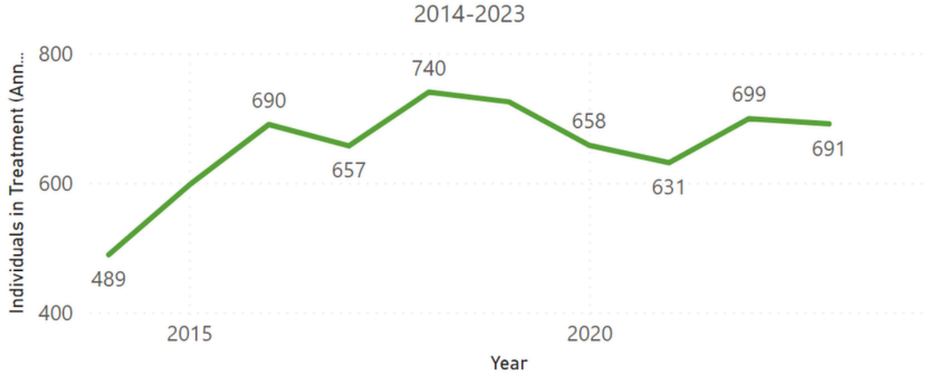
ED Visits for Overdose by Year

2015-2023



Individuals in Treatment (Annual) by Year

2014-2023



Sources:

- **ESO (Emergency Services Office)** incident and run data, Burke County EMS
- **North Carolina Department of Health and Human Services (NCDHHS), Injury and Violence Prevention Branch**, North Carolina Overdose Epidemic Data
- https://www.dph.ncdhhs.gov/programs/chronic-disease-and-injury/injury-and-violence-prevention-branch/north-carolina-overdose-epidemic-data
- **NC DAVE (North Carolina Deaths Application for Vital Events)**, death certificate and certification status data accessed by Burke County Opioid Response

Burke County’s Approach

DEDICATED OPIOID RESPONSE DEPARTMENT

A specialized county team focused on overdose prevention, follow-up, and coordination of opioid response strategies.

COMMISSIONER-LED GOVERNANCE

Settlement funding decisions are guided by the Burke County Board of Commissioners to ensure alignment with county priorities and public accountability.

OPIOID ADVISORY COMMITTEE

A commissioner-appoiinted advisory group reviews strategies, progress, and recommendations to support informed decision making.

DATA-DRIVEN DECISION MAKING

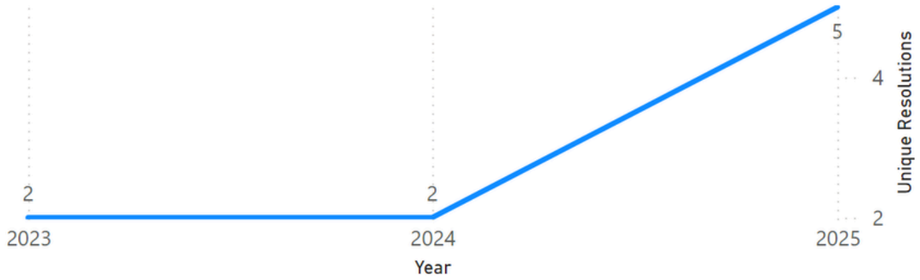
Local data, trends, and performance measures inform funding priorities, program design, and ongoing adjustments.

Burke County Opioid Response

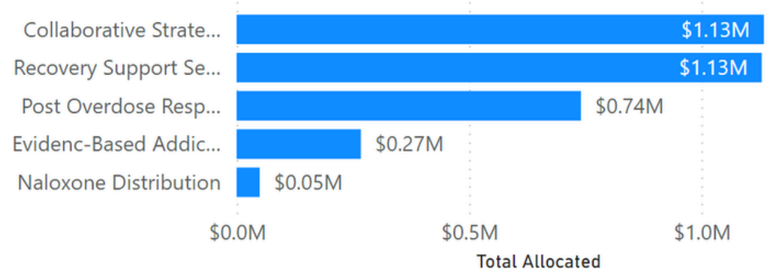
Settlement Overview

$25.24M	$9.53M	$3.32M	9
Total Disbursements (2022-2038)	Total Disbursements Received	Total Allocated	Active Programs

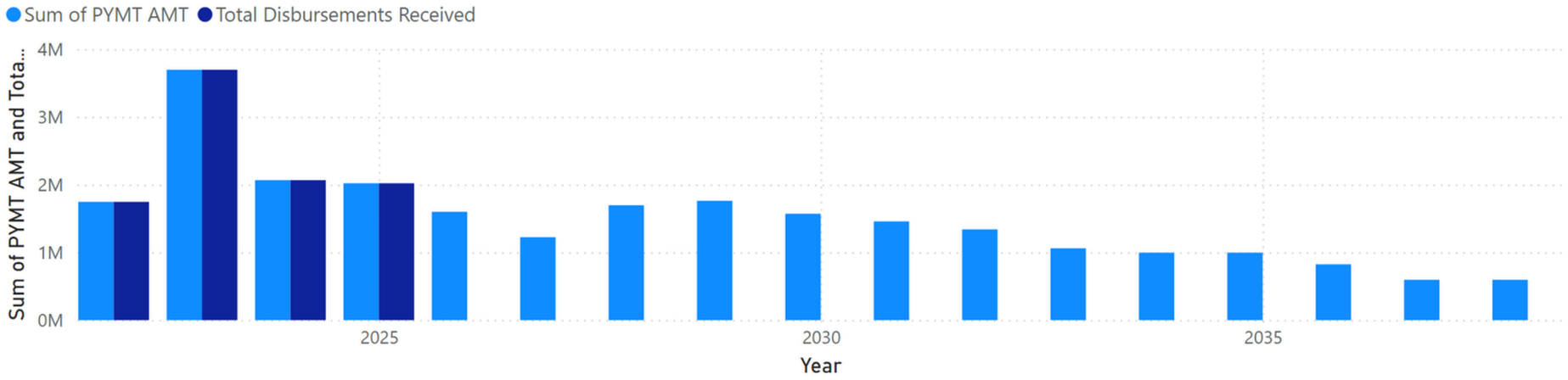
Approved Resolutions Over Time



Allocated Funding by MOA Strategy



Sum of PYMT AMT and Total Disbursements Received by Year



CURRENT PROGRAMS

There are currently 9 active programs funded through Opioid Settlement dollars.

OPIOID RESPONSE DEPARTMENT	NALOXONE DISTRIBUTION
BEAR TEAM	BURKE COUNTY RECOVERY COURT
LOW-BARRIER MAT	FAMILY CENTERED TREATMENT-RECOVERY (FCT-R)
SACOT/SAIOP	COMMUNITY NAVIGATOR

COUNTY-LED STRATEGIES

Opioid Response Department & Naloxone Distribution

The Opioid Response Department coordinates Burke County's overdose prevention and response efforts through the BEAR Team, Post-Overdose outreach, and countywide naloxone distribution. By managing settlement funds strategically and strengthening partnerships across public safety, healthcare, and community providers, the department ensures rapid response to overdoses, improved linkage to treatment, and expanded access to lifesaving resources.



Strategy Management & Reporting

Oversees opioid settlement funding, contract performance, and compliance with state requirements while providing transparent reporting to the Board of Commissioners and Advisory Committee. Ensures investments are data-driven, measurable, and aligned with long-term sustainability.



Community Engagement & Education

Builds partnerships across public safety, healthcare, schools, and community organizations to strengthen coordination and reduce stigma. Leads outreach efforts that connect residents to treatment, recovery resources, and prevention initiatives.



Naloxone Distribution

Coordinates countywide distribution of naloxone and overdose prevention training to expand community-level response capacity. Ensures lifesaving medication is accessible in high-risk settings to reduce overdose fatalities.

BEAR Team

Established

- Funded in Fall 2025 through Opioid Settlement dollars
- Officially launched January 1, 2026 as a 24/7 field-based response initiative

Funding Parameters

- Must directly address opioid use disorder and related harms
- Requires measurable outcomes and documented linkage to care

Funding Source

- Supported under Option A of the North Carolina Memorandum of Agreement
- Focused on overdose response and improving access to treatment

Strategic Design

- Combines community paramedicine and peer support
- Supports post-overdose follow-up and detox coordination
- Structured to align with additional allowable strategies as approved



Current Activity

- 19 active cases
- 39 substance use treatment referrals, including inpatient and residential
- 10 mental health referrals
- 18 primary care referrals
- Full 24/7 coverage operational

Year-to-Date Highlights

- Fully launched 24/7 field-based overdose and crisis response (January 1, 2026)
- Embedded peer support directly into field response and post-overdose follow-up
- Implementing Goldie case management platform to strengthen tracking, documentation, and outcome reporting (launch expected this month)
- Optimized fleet resources to preserve frontline EMS capacity while maintaining dedicated BEAR response operations

PROVIDER-LED STRATEGIES

FAMILY CENTERED TREATMENT-R

SPARC

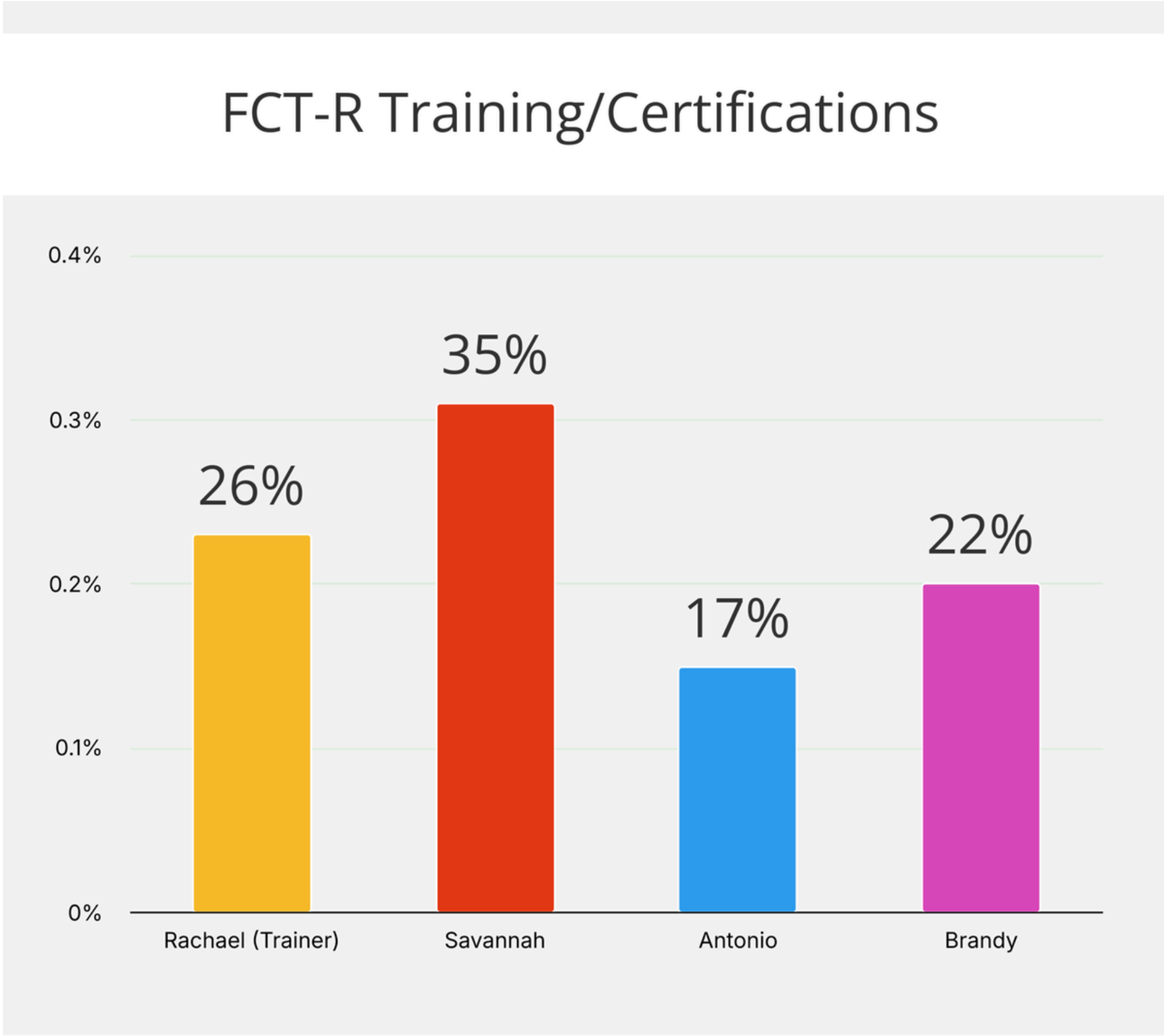
SPARC
Services & Programs

Family Centered Treatment-Recovery (FCT-R)

Presentation to Burke County
Opioid Advisory Committee
March 5, 2026

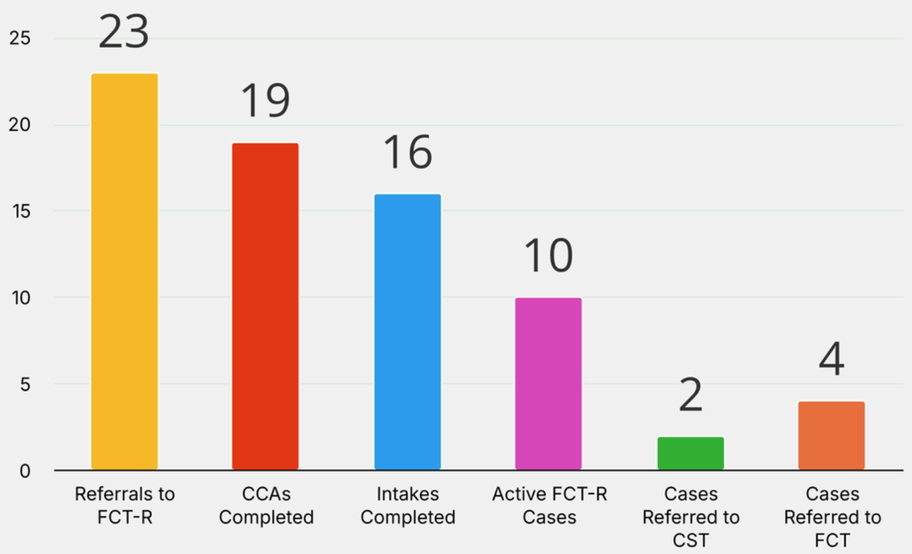
FCT-R Program Update

- **Implementation Milestone:** FCT-R Readiness Assessment with FCT Foundation
  - Completed Aug 22nd with 90% of Best Practice Implementation Drivers as in place/partially in place prior to program launch
- **Implementation Milestone:** Service Delivery
  - 1st referral received October 3, 2025
  - 23 total referrals to FCT-R received to date

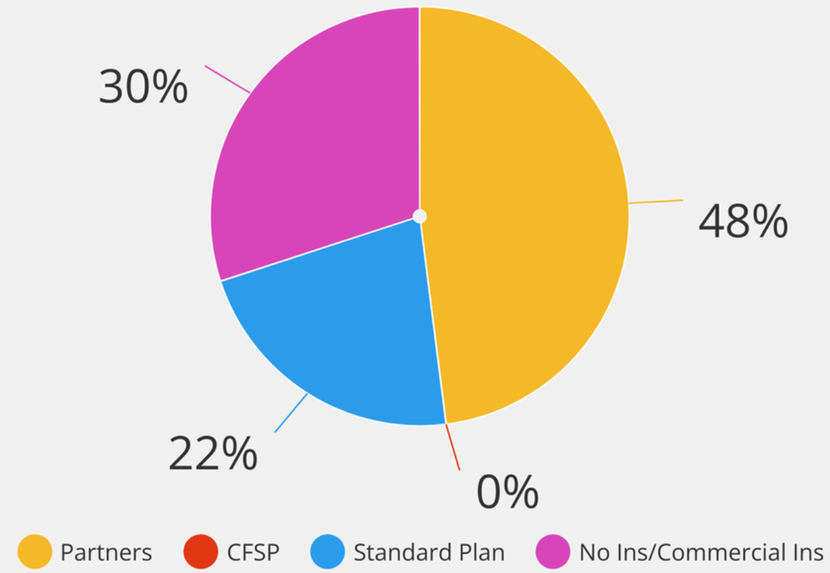


Family Centered Treatment- Recovery (FCT-R)

FCT-R Referral Outcomes



Insurance Benefits for FCT-R Referrals



Family Engagement in FCT-R



37

Family members engaged in FCT-R



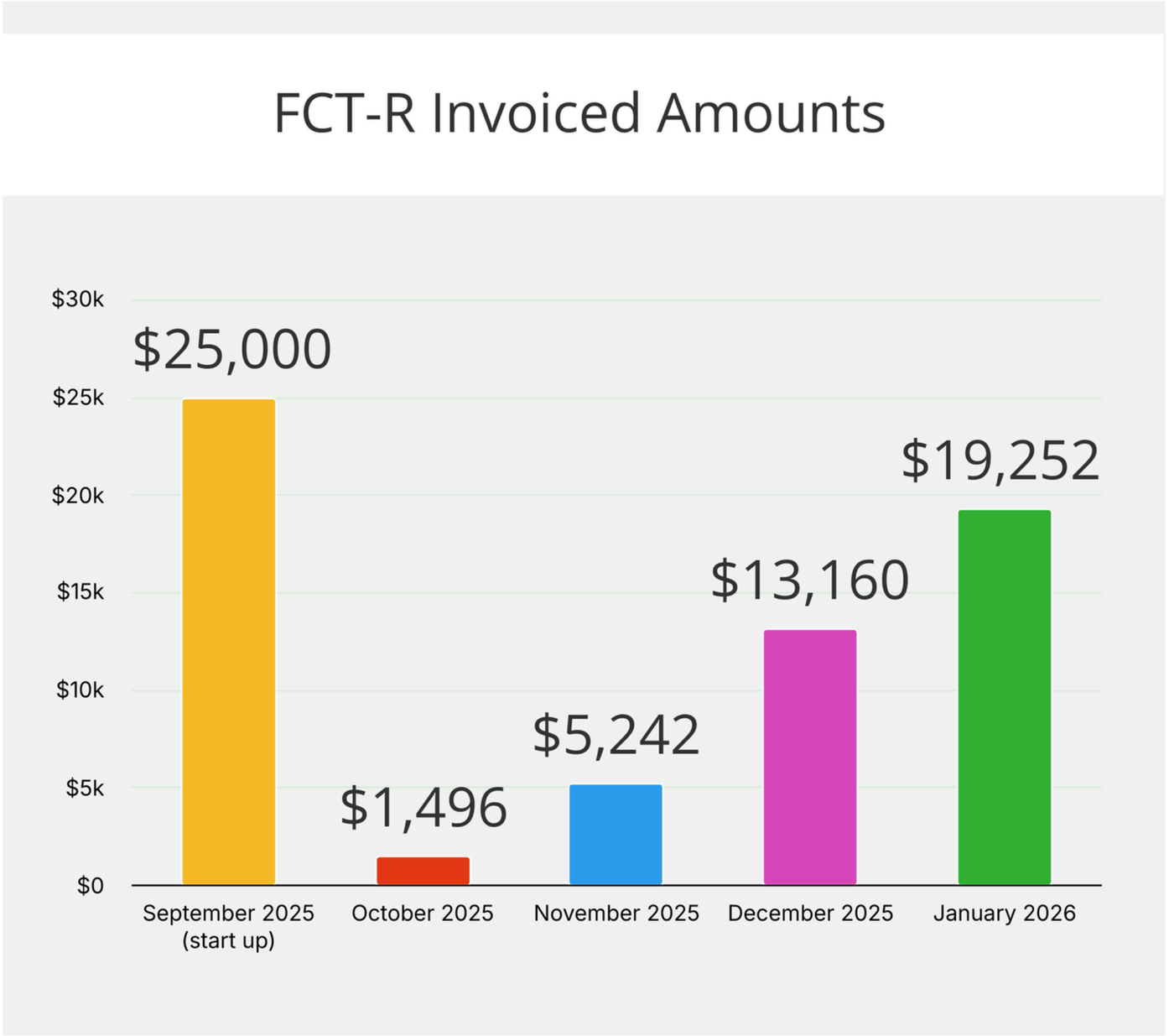
of individuals with current or previous opioid use

67%

Negative Drug Screens



FCT-R Expenditures



SPARC
Services & Programs

Teri Herrmann, MA
Sr. VP of Strategy & Development
therrmann@thesparcnetwork.net
704-453-1878

Shanda Woody, LCMHC
VP of Operations - Mountain Region
swoody@thesparcnetwork.net
828-448-1615

Faren Tillery, CADC-R
FCT/FCT-R Supervisor
ftillery@thesparcnetwork.net
828-493-1773

LOW-BARRIER MOUD

HIGH COUNTRY COMMUNITY HEALTH

High Country Community Health
Low-Barrier MOUD Program Update

- Status: Actively serving participants (launched Jan. 5, 2026)
- Staffing:
  - Filled: LCSW, MOUD Medical Provider, Medical Assistant
  - In progress: Clinical Pharmacist, PMHNP (positions relisted, interviews underway)
  - 100% of current staff trained in trauma-informed, harm reduction care
- Operational Highlights:
  - EMS handoffs and mobile outreach active
  - Field inductions have begun
- Participant Impact (December):
  - 51 participants served (100% with OUD)
  - 9 MOUD inductions
  - 51 outreach participants linked to treatment
- Early Retention Data:
  - 46 participants retained at 30 days
  - 37 retained at 90 days
  - 58% engaged in MOUD beyond 3 months

BURKE COUNTY RECOVERY COURT

THE COGNITIVE CONNECTION

Burke County Recovery Court

Provider: The Cognitive Connection

Program Report

Program Status

Active

Total Active Participants

January 2026

23

Total New Intakes

October 2025-Present

5

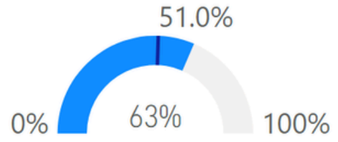
Total Graduates

October 2025-Present

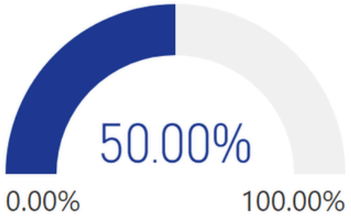
0

Opioid-Eligible Participants

(Since July 1, 2025)

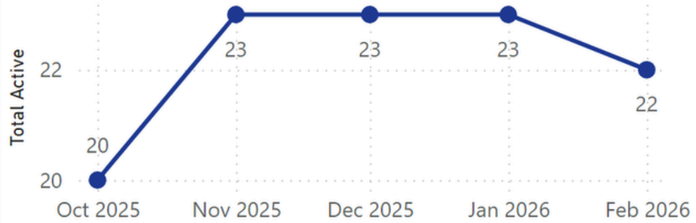


% Participants Employed at the Time of Graduation



Total Active Over TIme

FY25-26

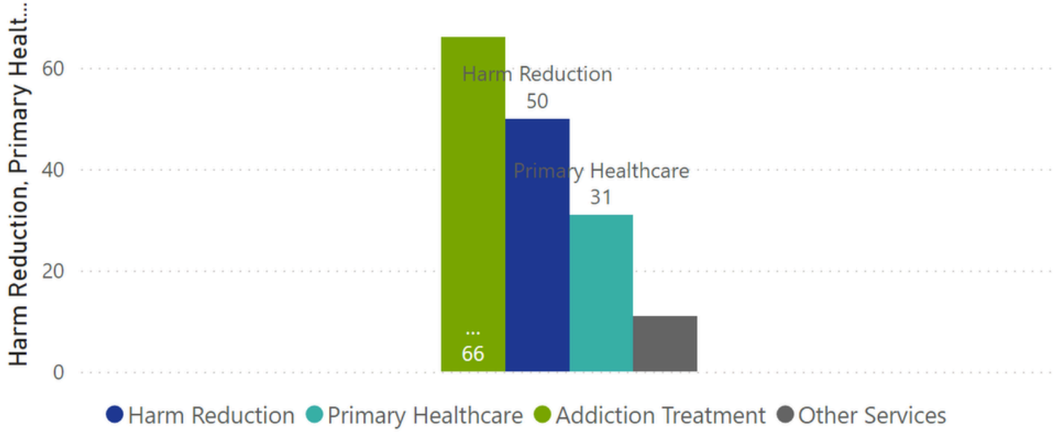


% Participants Reporting Sobriety at 6 Months Post Discharge



Total Outgoing Referrals Made

Oct. 2025-Present



Peer Engagement, Outreach, & Training

Oct. 2025-Current

105
Total Peer Contacts

7
Total Outreach Contacts

18
Total Trainings Attended

A CARING ALTERNATIVE



SHAPING THE FUTURE OF SA Services in Burke County

Burke Opioid Update March 5, 2026

Facility

301 EAST MEETING ST
MORGANTON
suite 102
(OFFICE)828-608-3644
(CRISIS)828-807-4691

- Location secured
- Location operationally ready for services

- License obtained from the state review
- Awaiting MCO approval
- Expected in 2 weeks

MARKETING

TASC
Recovery Court
BEAR
PORT
Burke Recovery
community sa/mh providers
community hospitals
High county community health (referrals and Mat)
millenium labs
burke county custody and prison

STAFFING

TEAM LEAD (LCAS)
ADMINISTRATIVE (PEER SUPPORT)
PEER SUPPORT (2)
CAD-C (2)

FULLY STAFFED TO BEGIN OFFERING MORNING SAIOP AND SACOT GROUPS.
FULLY STAFFED TO BEGIN OFFERING PEER SUPPORT SERVICES.





Training

Matrix Model – Evidence Based Model for SA Treatment

All staff trained

Materials for SAIOP and SACOT Groups purchased

REFERRALS

SAIOP 15
SACOT 6

FY26-27 DIRECTION

Facility Based Crisis (FBC) Center

What It Is

A 16-bed, short-term crisis stabilization and detoxification facility with an average length of stay of 7–14 days. The center will provide medical monitoring, comprehensive assessment, and enhanced care coordination to support transition into long-term treatment and recovery services.

Project Status

- County-owned building, provider managed (selected through RFQ process)
- Planning and partnership development underway
- Site preparation and operational coordination in progress
- Anticipated launch later this year

Community Impact

- Expands local short-term detox capacity
- Provides structured intake and evaluation prior to long-term placement
- Serves as a first evaluation site for IVC cases, reducing emergency department burden
- Improves care coordination and continuity of treatment
- Strengthens system efficiency across EMS, hospitals, and behavioral health providers



Facility-Based Crisis Center: Diversion Model



Goal: Redirect appropriate individuals to a structured stabilization setting that improves outcomes while reducing strain on hospitals, law enforcement, and emergency services.

FY26-27 Spending Plan

$6.2M

Available Balance

$2.83M

Total Estimated Budget FY26-27

Category	Amount
Opioid Response Department Operations	$514,137.00
BEAR Team Operations	$737,524.00
Naloxone Distribution	$40,000.00
Burke County Recovery Court	$150,000
Low-Barrier MAT	$242,304
Family Centered Treatment-R	$365,000
SACOT/SAIOP	$240,000
RFP Opportunity for Additional Programs	$550,000
Total	$2,838,965

Thank You!

Because of your leadership and direction, Burke County now has:

- A 24/7 field-based overdose response team
- Expanded access to treatment and detox services
- Strengthened coordination across public safety and healthcare
- A growing, sustainable response system

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

PRESENTATIONS

Subject Title: CM - Capital Projects Update and Forecast

Presented by: Brian Epley

Summary of Information: An update on capital projects will be provided on the following initiatives:

- FHEC (Foothills Higher Education Center)
- HRC (Human Resource Center)
    - Financing Strategies
    - Ambulances

Strategic Plan Focus Area Alignment:

No. 4- Fiscal Stewardship

Pursuit of the high-performing organization model that ensures high quality, transparent and efficient use of public resources.

Budgetary Effect: N.A.

County Manager's Recommendation: N.A.

Legal Review: N.A.

Suggested Motion: No action requested. Receive comments provide direction if needed / desired.

Capital Investment Strategies

2027-2031 CIP

County Commissioner Discussion

Improving Lives in Burke County

SERVICE | SUPPORT | ENHANCEMENT

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.

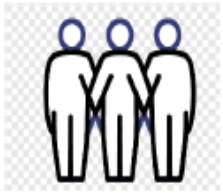
Performance:

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 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

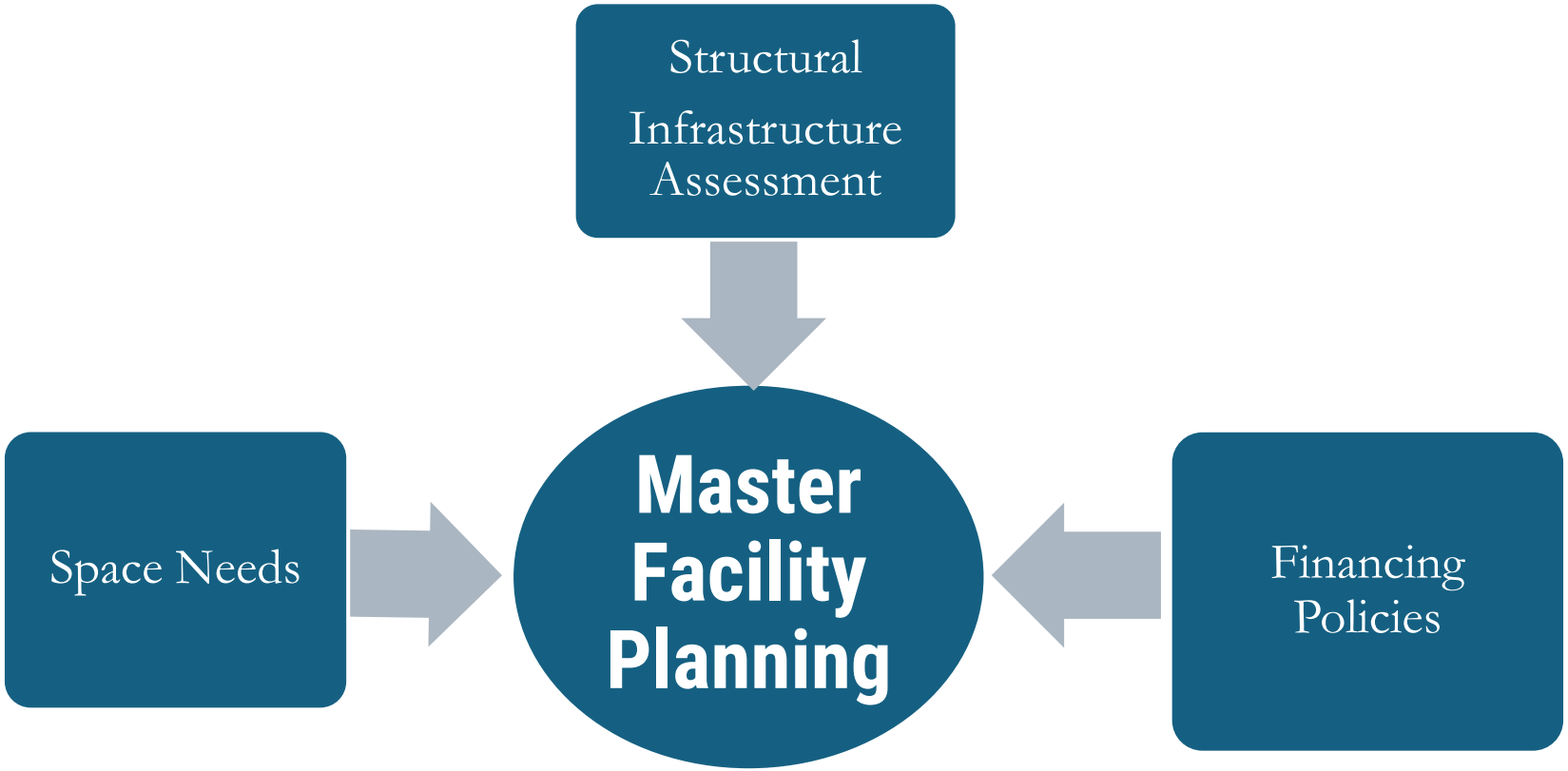
To promote a professional value-based employee centric workplace that promotes innovation, performance, and integrity, and differentiation.

Comprehensive Capital Planning

What is a Capital Improvement Plan?

The capital improvement plan (CIP) outlines the County's plans for achieving the goals, objectives, and service delivery levels desired by the Board of County Commissioners. The purpose of this plan is to forecast and match **projected revenues** and major capital needs over a five (5) year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the County.

Comprehensive Capital Planning



Comprehensive Capital Planning



Comprehensive Capital Planning

Impact of Out Year Operational Capital Planning:

1.) **Manage Increasing Operational Costs:**

- A.) Utility Cost
- B.) Life Cycle Management Plan
- C.) Fleet Management

2.) **Address Aging Infrastructure:**

A.) Current Infrastructure is Made Up of Survivors

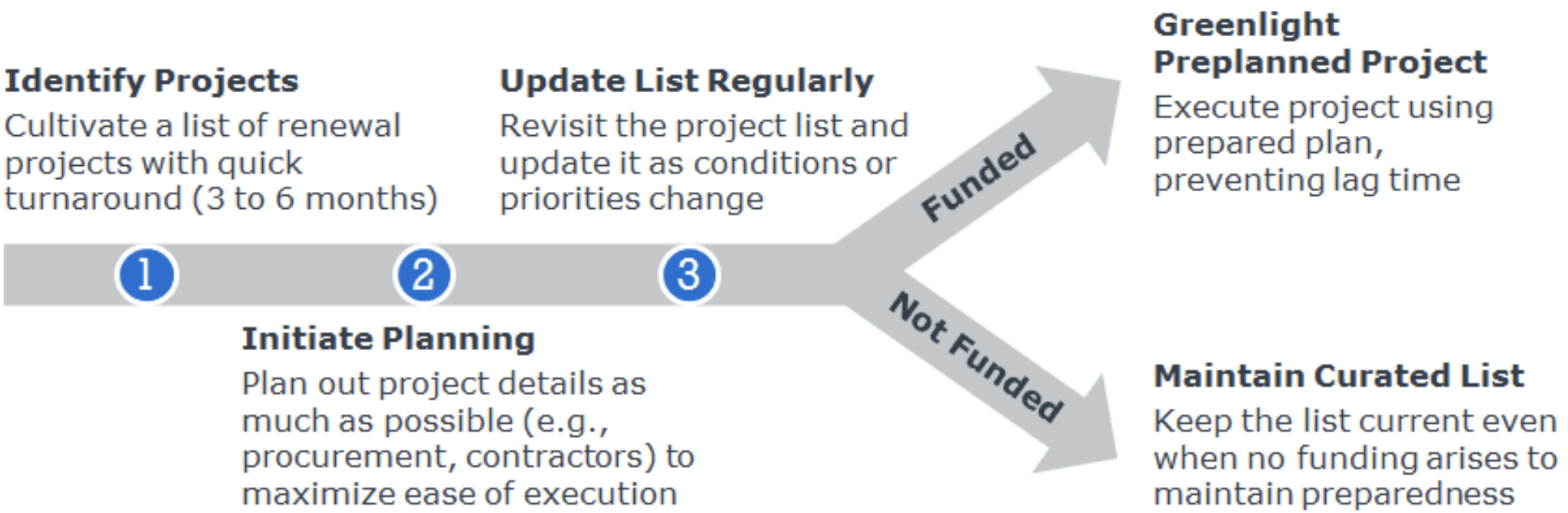
- Aging
- Failure Rate Increases as a Function of Age

B.) Replace versus Repair – R.O.I.

3.) **Formalized Resource Utilization:**

A.) Forward-Funded Concept

Policy Direction – Funded vs. Un-Funded Priorities



Goals and Components of Burke County's CIP Strategy

1. Identify and Prioritize Potential Capital Project Needs
    - A. Short Term……Less Than 12 Months
    - B. Mid-Term…….. 12 – 48 Months
    - C. Long Term……. More than 48 Months

2. Recommendation of Capital Improvement Plan Financing Policies
    - A. Debt Management Policy
        - I. 10 Year Payout……..50% minimum (currently at 82%)
        - II. Debt Service as a percentage of total expenditures……..….15% maximum (currently at 1.5%)
        - III. Debt to Assessed Value……2.5% maximum (currently at .254%)
    - B. Minimum Un-Assigned Fund Balance Policy…….25% minimum

3. Identify and Prioritize Funding Sources

4. Direct Budget Team to Develop & Present Plan for Approval to Commissioners as part of annual budget process

Burke County's Comprehensive Plan 2027-2031

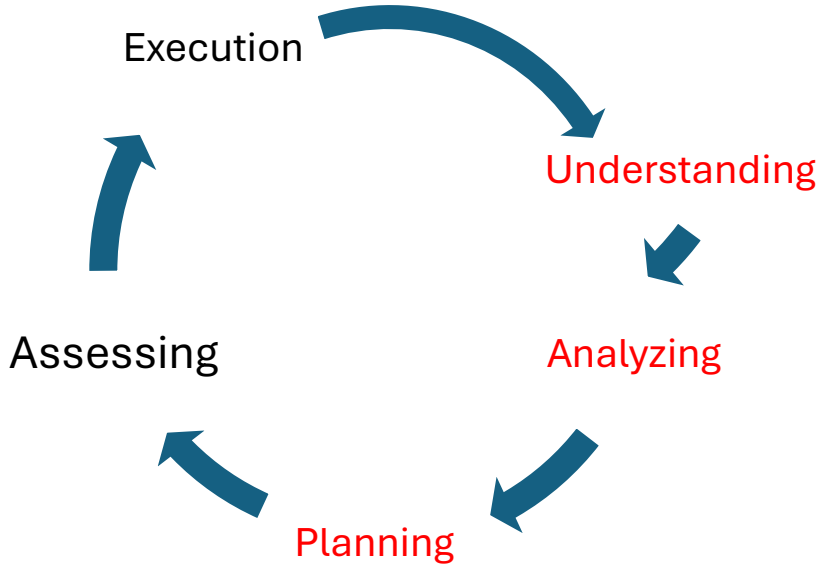


Improving Lives in Burke County

SERVICE | SUPPORT | ENHANCEMENT

- A formal 5-year plan which identifies capital project and equipment needs, provides a planning schedule, and identifies options for funding the plan

  - Funding, Debt Position & Policies
  - Non-Major Operational Capital
  - Major Capital & Building Stock



Capital Needs Funding Sources

Revenue Sources: - Prioritized in this order:

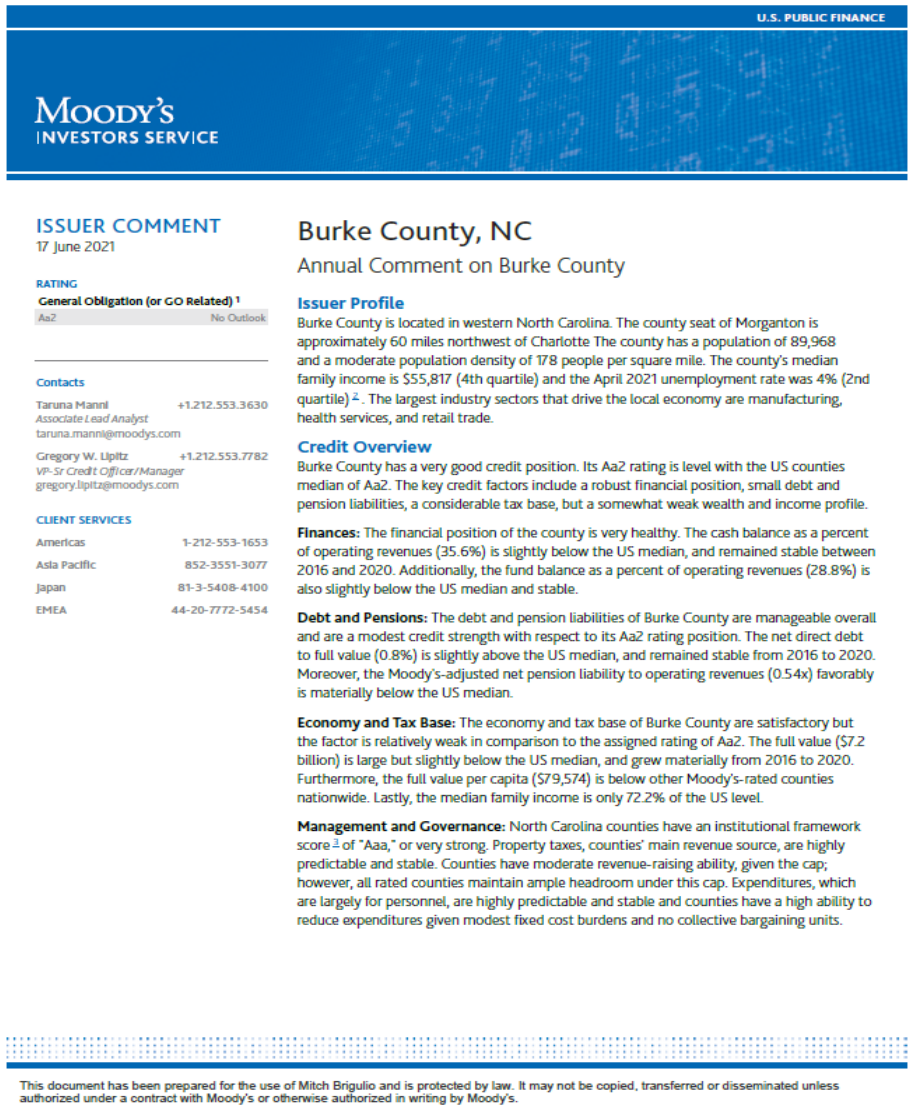
Grant Funds: The County continues to aggressively pursue state and federal grant funding and has been successful in many of these efforts.

Capital Reserve Funds: The proposed funding for Capital Reserve Funds is a dedicated tax rate of 1.1 cents or approximately $1.35 MM annual re-occurring.

Pay-As-You-Go: Whenever possible, pay-as-you-go funding is the preferred method of funding CIP projects. For large capital projects, this is not a feasible option.

Debt Proceeds: Some major capital projects are best funded through bank or bond borrowings that provide for a longer term pay back. These debt service payments would be paid from our debt service fund – which is funded through the dedicated Capital Reserve Fund.

Burke County Credit Worthiness



U.S. PUBLIC FINANCE

MOODY'S INVESTORS SERVICE

ISSUER COMMENT
17 June 2021

RATING
General Obligation (or GO Related) [1]
Aa2 — No Outlook

Contacts

Taruna Manni +1.212.553.3630
Associate Lead Analyst
taruna.manni@moodys.com

Gregory W. Lipitz +1.212.553.7782
VP-Sr Credit Officer/Manager
gregory.lipitz@moodys.com

CLIENT SERVICES

Americas 1-212-553-1653
Asia Pacific 852-3551-3077
Japan 81-3-5408-4100
EMEA 44-20-7772-5454

Burke County, NC

Annual Comment on Burke County

Issuer Profile

Burke County is located in western North Carolina. The county seat of Morganton is approximately 60 miles northwest of Charlotte The county has a population of 89,968 and a moderate population density of 178 people per square mile. The county's median family income is $55,817 (4th quartile) and the April 2021 unemployment rate was 4% (2nd quartile) [2]. The largest industry sectors that drive the local economy are manufacturing, health services, and retail trade.

Credit Overview

Burke County has a very good credit position. Its Aa2 rating is level with the US counties median of Aa2. The key credit factors include a robust financial position, small debt and pension liabilities, a considerable tax base, but a somewhat weak wealth and income profile.

Finances: The financial position of the county is very healthy. The cash balance as a percent of operating revenues (35.6%) is slightly below the US median, and remained stable between 2016 and 2020. Additionally, the fund balance as a percent of operating revenues (28.8%) is also slightly below the US median and stable.

Debt and Pensions: The debt and pension liabilities of Burke County are manageable overall and are a modest credit strength with respect to its Aa2 rating position. The net direct debt to full value (0.8%) is slightly above the US median, and remained stable from 2016 to 2020. Moreover, the Moody's-adjusted net pension liability to operating revenues (0.54x) favorably is materially below the US median.

Economy and Tax Base: The economy and tax base of Burke County are satisfactory but the factor is relatively weak in comparison to the assigned rating of Aa2. The full value ($7.2 billion) is large but slightly below the US median, and grew materially from 2016 to 2020. Furthermore, the full value per capita ($79,574) is below other Moody's-rated counties nationwide. Lastly, the median family income is only 72.2% of the US level.

Management and Governance: North Carolina counties have an institutional framework score [3] of "Aaa," or very strong. Property taxes, counties' main revenue source, are highly predictable and stable. Counties have moderate revenue-raising ability, given the cap; however, all rated counties maintain ample headroom under this cap. Expenditures, which are largely for personnel, are highly predictable and stable and counties have a high ability to reduce expenditures given modest fixed cost burdens and no collective bargaining units.

This document has been prepared for the use of Mitch Brigulio and is protected by law. It may not be copied, transferred or disseminated unless authorized under a contract with Moody's or otherwise authorized in writing by Moody's.

- Strengths

–Very strong credit position.

–Robust financial position.

–Light debt and pension burden with negligible liability.

–Fund balance and Cash balance as percentages of operating revenues are in-line to slightly above the US median and other Moody's-rated counties.

–Strong financial management.

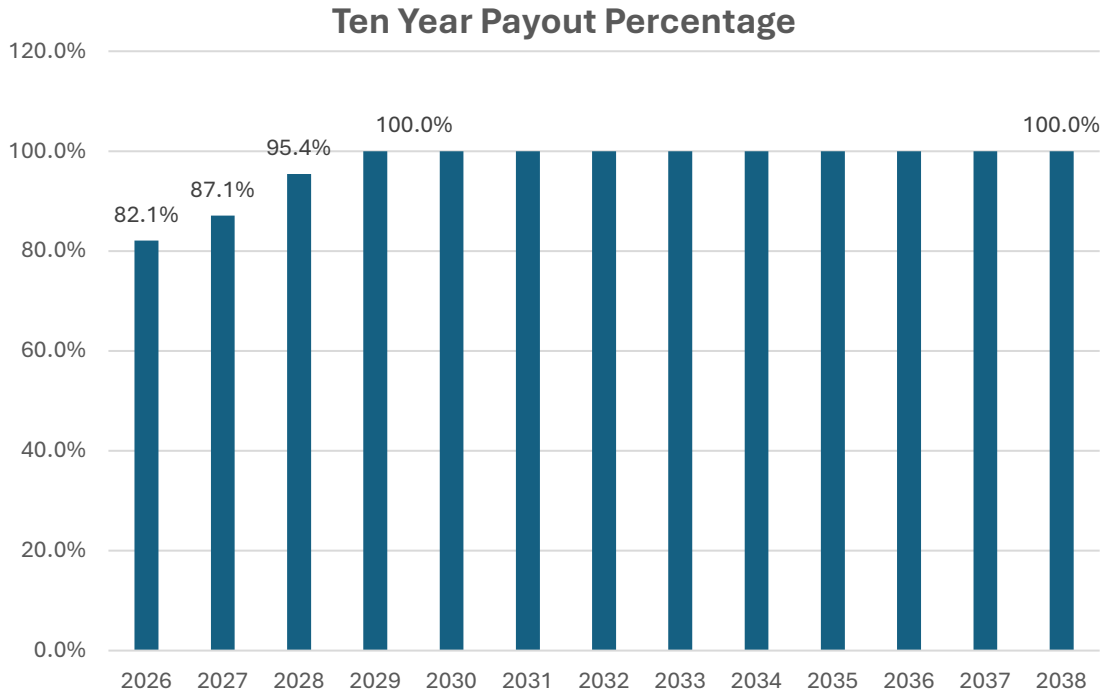
- Challenges

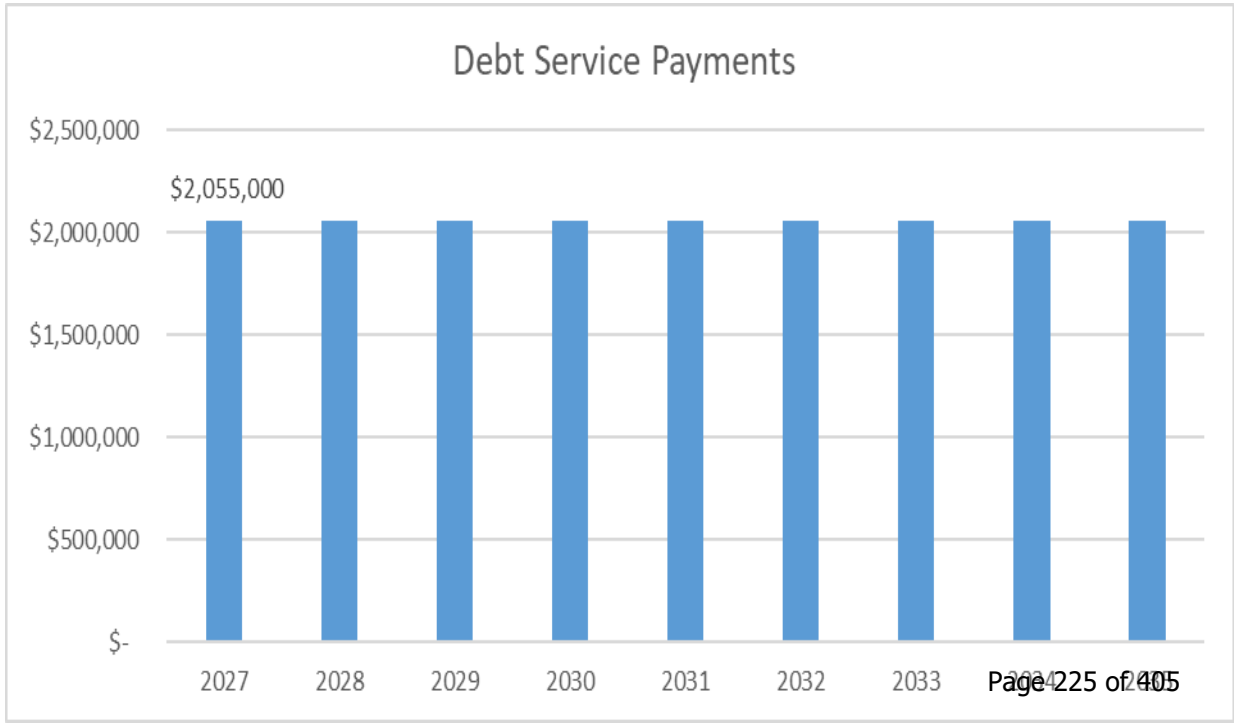
–Weak socioeconomic profile, relative to the assigned rating of Aa2.

–Should consider formal financing and debt management policies.

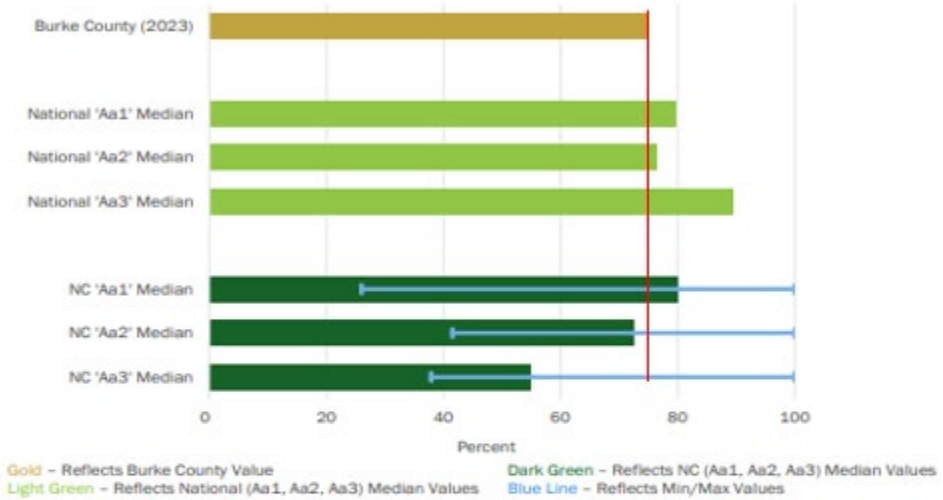
–Median family income is only $55,817 (4th quartile) of the US level.

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	
Patton High School	$ 1,420,000.00	$ 1,420,000.00	2026
Draughn High School	$ 1,375,000.00	$ 1,375,000.00	2026
Mountain View Elementary	$ 13,005,000.00	$ 1,646,938.00	2038
Total School Debt	$ 15,800,000.00	$ 4,441,938.00	



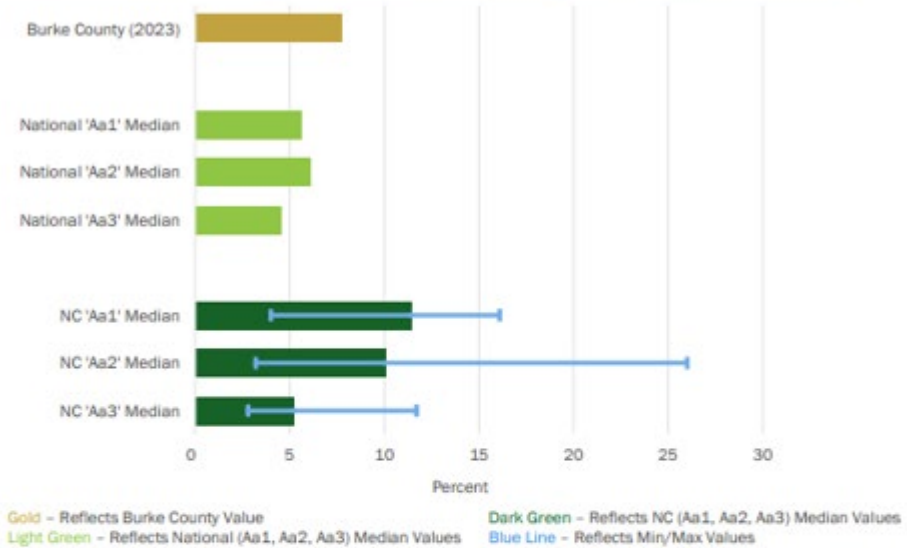


10-year Payout Ratio Peer Comparative



- Rating Considerations:
  - S&P: A payout ratio greater than 65% results in a one point positive qualitative adjustment to the Debt & Contingent Liabilities section of S&P's General Obligation rating methodology.

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%

Non-Major Operational Capital

Board of Commissioners Operational Capital

Major Rolling Stock: Burke County staff annually evaluate the condition and utilization of the rolling stock fleet. As of January 2024, the County's fleet was comprised of 282 vehicles, and the average miles were 97,251. The Burke County budget team has drafted a formal rolling stock replacement policy and a staggered replacement schedule to be included in the CIP plan moving forward. The policy, which will include an annual evaluation of each vehicle's condition and mileage, would be the predictive data analytic – which assumes mechanical and safety standards remain above level 3 on the County's condition rating scale. (1 = bad / 5 =good).

The annual appropriation to the Sheriff's Office, based on prior year experiences and predictive analytics on replace vs. repair indicates a needed total cost for FY 26-27 is to be approximately $1,025,000. Sheriff rolling stock is funded pay-as-you-go inside the Sheriff's department budget. Approximately 57% of the total fleet is operated by either the Sherriff's office or Emergency Services departments. Other rolling stock investments include replacement of several other departmental use vehicles.

Additional rolling stock fleet management will invest $240,000 for fleet replacement in community development, fire marshals' office, social services, and the library.

Ambulance Fleet Management

FY 26-27 will be the fourth budget year of a 5-year capital lease obligation that provides for the replacement of five (5) ambulances – which were delivered in Q2 of 2024. The EMS department has a total fleet of 20 ambulances and utilizes 9 per shift – many of the existing fleets have more than 250,000 miles and are end of life. The total lease amount is $2,113,780 - $422,756 payable over a five (5) year period. Other rolling stock such as Quick Response Vehicles (QRV) will be funded annually on a pay-as-you-go basis – the FY 26-27 budget will include two interfacility wheelchair vans at a total cost of $150,000.

Ambulance Fleet Management

EMS Operations Overview

Staffing Overview

- Emergency Response Crews…..8 per shift
  - 24/72 Schedule
- Prime Time Crews:……1 per day
  - 12 Hour Peak Hours
- Interfacility Transport Crews: 1

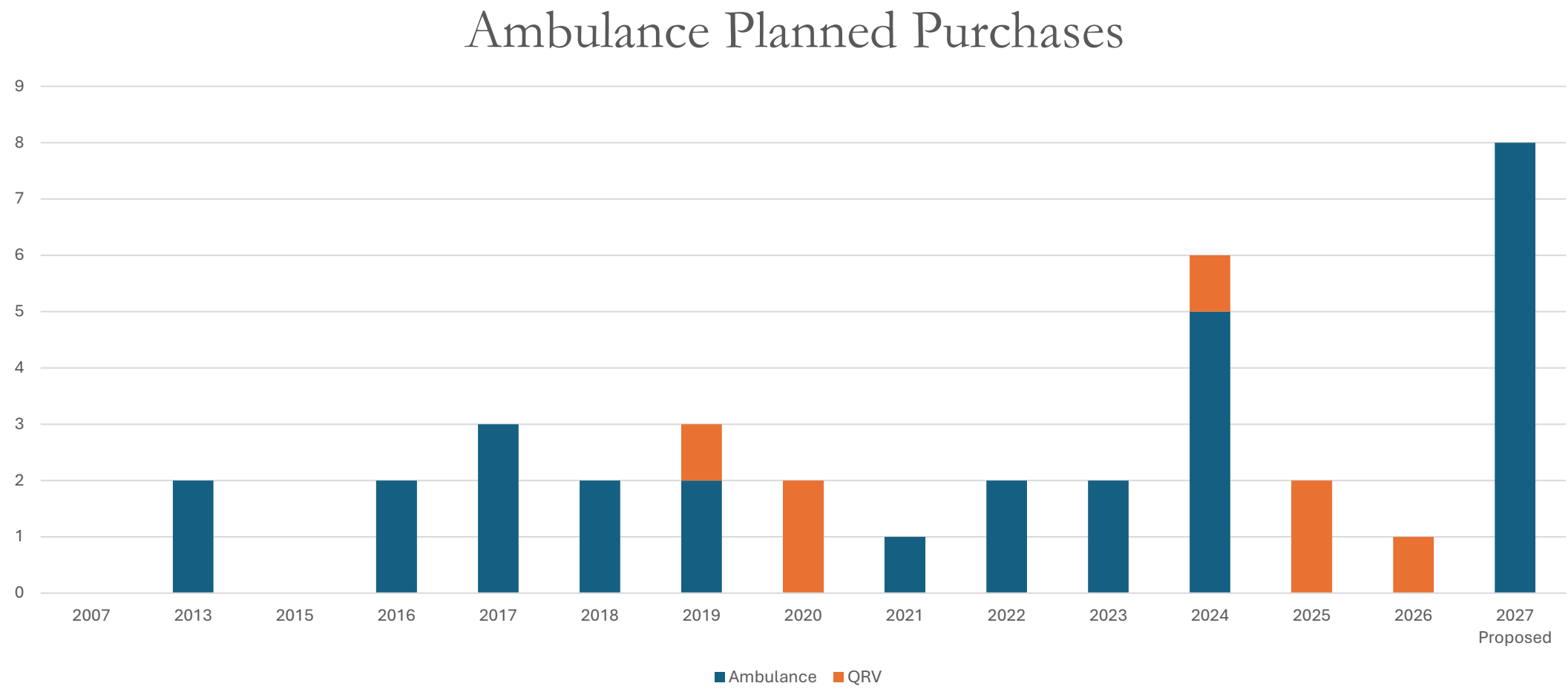
Fleet Overview

- Emergency Response Trucks……18
  - Old……11
  - New……7
- Transport Trucks: 2
- QRVs: 5
- Average Fleet Milage: 143,000

Ambulance Fleet Management

Type	Total Number	Average Odometer	Average Year	Average Annual Milage	Typical Lifespan (years)	Average Annual Maintenance
QRV	5	118,270	2019	25,000	8	$3,000
Transport	2	76,355	2022	15,000	11	$9,600
911 New	7	64,326	2023	40,000	6	~$5000
911 Old	11	193,132	2019	15,000	2	~Over $10,000

Ambulance Fleet Management



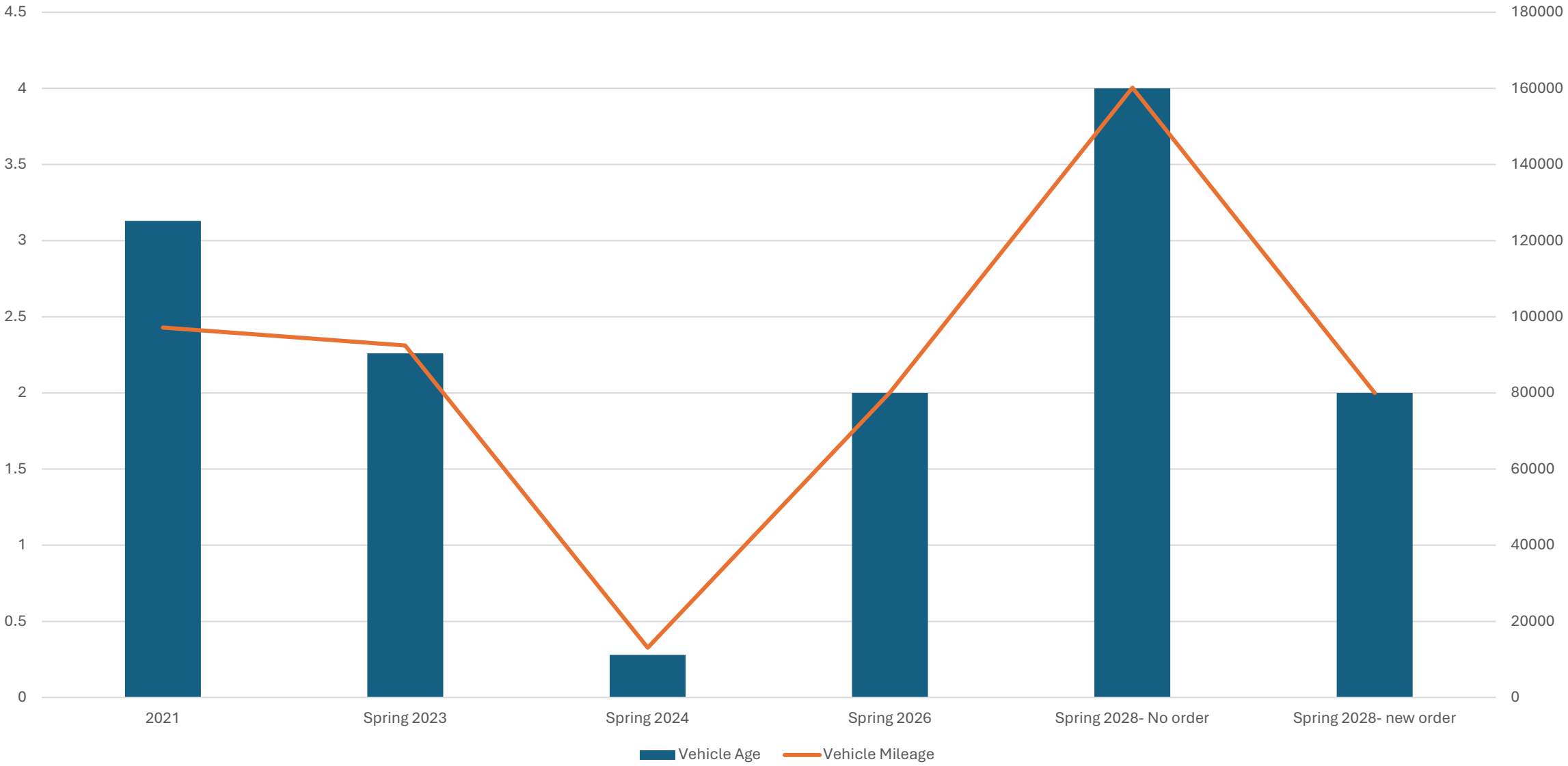
Ambulance Fleet Management

Type	FY 26-27 Cost
Engine Repair	$64,640
Preventative Maintenance	$32,165
Transmission	$21,680
Air Conditioning	$13,784
Brakes	$11,974
Other	$10,548
Body Work	$10,432
Tires	$8,142
General Repairs	$5,106
Batteries	$4,892
Leaking Fluid	$3,073
Headlights / Taillights	$2,271
Cabin filter change	$2,088
Towing	$1,230
Fuel System	$997
Loss of Power	$517
Tire repair	$307
General Maintenance	$256

Total	$194,104
Avoidable	$112,764
Percentage	58%



EMS Fleet- Best 9 Vehicles



Ambulance Fleet Management

Replacement Strategy – 8 Units in 2028

- Average Milage: 220,000
- Maintenance Costs: 200% of typical
- All existing Remounts (boxes are 10-15 years old)
- Non-Compliant with NC-OEMS Standards

- New Unit Cost: $320,000
- Ordering Lead Time: 16 Months

2028 Post Purchase Fleet Snapshot

- Total Vehicles: 18
  - New: 8 (2028)
  - Old: 10 (2023)
- Average Vehicle Age: 2.7 Years
- Average Vehicle Milage:111,000

- Proposed consolidated purchase as part of DHHS building renovation ($2.6M)

Operational Capital

Foothills (FHEC) Roofing Project: Included in the five (5) year plan is $1.2M for a complete roof replacement.

Foothills (HVAC) Roofing Project: Included in the five (5) year plan is $600k to complete rooftop and indoor system replacements **(replacing as they fail)**

Computer & PC Replacement: The 2026-2027 CIP plan includes a centralized scale replacement of employees' individual devices. The planned budget amount of approximately $495,000 will be managed through the I.T. department.

Public Safety Radios Plan: This five (5) year replacement strategy allocates approximately $1,347,000 over five (5) budget periods to replace the County's public safety radios.

- FY 23-26……..$1.3M*
- FY 26-27……..$205,000

*Includes Technology Credit of $400,000

Operational Capital

Other EMS Capital:

1. The County's Emergency Medical Services (EMS) Division is initiating a phased capital replacement plan for frontline cardiac monitoring and automated CPR equipment. The current Zoll cardiac monitors are approaching end-of-life status and will no longer be supported for reliable frontline service.
   - Anticipated Cost…….$630,000
   - Timeline……..7/1/2028

2. To ensure compliance with current clinical standards, EMS will transition to (ZENIX) ZOLL Cardiac Monitor and the NXT Auto-Pulse resuscitation systems.
   - Anticipated Cost…….$391,000
   - Timeline……..7/1/2028

I.T. Infrastructure Planning

Network Refresh (EMS bases, Remote SD Offices, Sen Center, Jail	130,000.00
Network Refresh for Avery and Green St Buildings	65,000.00
Network Refresh for Courthouse and Sheriff Dept.	80,000.00
Replace 4 Scale Nodes Per Year (total of 12)	1,200,000.00
Jail network and wifi	50,000.00
Services building network replacement (110 N Green)	80,000.00
BCECC network replacement, radio network, wifi (911 core)	85,000.00
I.T. Strategic Plan	125,000.00
Organizational Wide Public Safety Mobile Radio Replacement 212	1,210,000.00
	3,025,000.00

Out Year Non-Major Capital Planning

GOVERNMENTAL ACTIVITIES OUT-YEAR NON-MAJOR

Project	Total Project Cost	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	TOTAL
										-
48 - DS300 Election Machines	385,150	-	-	-	192,575	192,575				385,150
					-				-	-
EMS - Transition to Zoll - Z Cardiace Monitor	630,000	-	-	155,000	175,000	300,000	-	-	-	630,000
Transition to NXT auto pulse	391,000	-	-	100,000	100,000	191,000	-	-	-	391,000
New EMS Base - Location TBD	625,000	-	-	-	-	-	175,000	-	-	175,000
Courthouse - Roof	300,000	-	-	-	150,000	150,000	-	-	-	300,000
Courthouse - OAC Wiring Project	165,000	-	-	-	-	-	165,000	-	-	165,000
Network Refresh (EMS bases, Remote SD Offices, Sen Center, Jail	130,000	-	-	-	130,000	-	-	-	-	130,000
Network Refresh for Avery and Green St Buildings	65,000	-	-	-	-	65,000		-	-	65,000
Network Refresh for Courthouse and Sheriff Dept.	80,000	-	-	-	-	-	80,000	-	-	80,000
Replace 4 Scale Nodes	300,000	-	-	-	-	-	300,000	-	-	300,000
Jail network and wifi	50,000	-	15,000	20,000	-	-	-	-	-	35,000
Services building network replacement	80,000	-	-	-				-	-	-
BCECC network replacement, radio network, wifi (911 core)	150,000	50,000	50,000	50,000	50,000	-	-	-	-	200,000
I.T. Strategic Plan	125,000	62,500	62,500	-	-	-	-	-	-	125,000
Organizational Wide Public Safety Mobile Radio Replacement 212	1,347,000	-	-	205,000	205,000	200,000	200,000	200,000	200,000	1,210,000
									-	
FHEC - Roof Replacement	1,200,000	-	-	300,000	175,000	300,000	300,000	125,000	-	1,200,000
FHEC - HVAC		300,000	300,000							600,000
Burke Services - 110 N Green St	175,000	-	-	-	-	-	90,000	90,000	-	180,000
Detention - Kitchen Equipment / Hotwater Heaters	85,000	-	-	-	45,000	40,000				85,000
20 (12 Main PSAP and 8 at Backup PSAP) Viper Axis Dispatch Console Radios (Portion 911 Eligible budget 152)	-	-	-	-	75,000	150,000	-	-	-	225,000
Soil and Water - Equipment	-	-	-	-	-	-	-	50,000		
Field 3 lights at Reep park	40,000	-	40,000	-	-	-	-	-	-	40,000
Paving of parking lots at Reep and Simpson	70,000	25,000	25,000	20,000	-	-	-	-	-	70,000
Replace two 20 year Kubota mowers	55,000	27,500	27,500	-	-	-	-	-	-	55,000
	$ 6,693,150	$ 465,000	$ 520,000	$ 1,347,500	$ 1,392,575	$ 1,588,575	$ 1,310,000	$ 465,000	$ 200,000	$ 6,816,150

I.T. Infrastructure Planning

Water/Sewer Fund:

Water Meter / Sewer Meter Installs

AIA Implementation

Indian Hills Lift Station

Solid Waste Fund:

Transfer Station Concrete Floor Re-Surface: Included in the five (5) year plan is $150,000 to resurface the transfer station floor.

Collection Site Offices : Included in the five (5) year plan is $80,000 for Hwy 126 and Hwy 64 collection site offices and bathrooms.

Marsh Trail Collection Site / Scale Relocation / Tub Grinder / New Scalehouse: Included in the five (5) year plan – Applied for NCDEQ $5M Grant – No Local Match

Major Projects & Building Stock

Facilities Master Plan

FACILITIES ASSESSMENT PROCESS & NEEDS:

Building Condition Analysis 1-5 *(where 1 is poor)*

1. Structural
2. Interior Construction
3. Electrical System
4. Mechanical Systems
5. Plumbing Systems
6. Security Systems

Burke County Space Needs Assessment and Master Plan
General Facility Assessment
Address: 200 Avery Street, Morganton, NC
Date of Observation: 2/8/2022

Mechanical System-1 — Overall Condition Rating: 1

HVAC System Type	Water Sourse Heat Pump	Controls	Thermostat
Unit Type	Vertical Recessed	Refrigerant Type	R22
Boiler	Weil-McLain	System age	Could not verify
Fuel Source	Gas Fire HW boiler	Pumps	HW and CHW pumps
Cooling Tower	BAC Closed Loop		

General comments: The WSHP's age could not be determined but appear to be at the end of their service life. These units utilize R22 refrigerant that is no longer manufactured. The boiler and cooling tower age is also unknown, The boiler is aged as are associated HW pumps

Mechanical System-2 — Overall Condition Rating: 3

HVAC System Type	Roof Top Units (RTU) (Carrier)	Controls	Thermostat
Quantity	4	Refrigerant Type	410A
Secondary Systems		System age	7 years old (2015)
Fuel Source	Gas Fire Heat in RTU's		

General comments: RTU's were installed approximately 7 years ago and have approximately 8 years of service remaining

Mechanical System-3 — Overall Condition Rating: 1

HVAC System Type	Split System Air Handling Units	Controls	Thermostat
Quantity	6	Refrigerant Type	R22
Secondary Systems		System age	15 years
Fuel Source	Electric Heat	Toilet exhaust	Yes
Smoke Control	None		

General comments: The split system AhU's are at the end of their service life utilize R22 refrigerant that is no longer manufactured.

Facilities Master Plan

Facilities Evaluated During Space Needs Assessment

Building	Location	City	Rating	Sq. Ft	Yr. Built
Animal Shelter	425 Kirksey Drive	Morganton	1.00	4,000	1980
EMS Station #1: Hospital	2201 S Sterling Street	Morganton	1.00	5,000	1975
Landfill - Transfer Station	2500 Marsh Trail	Morganton	1.40	12,500	1997
Avery Building	200 Avery Avenue	Morganton	2.13	28,700	1923
Sheriff's Office (Sheriff side only)	150 Government Drive	Morganton	2.14	11,500	1993
Burke-Catawba District Confinement Facility (Old Jail)	148 Government Drive	Morganton	2.14	48,500	1993
Human Resources Center (HRC)	700 East Parker Road	Morganton	2.42	56,500	1979
EMS Station #2: Rutherford College *(Hospital Owns Property)*	90 Campus Street	Rutherford College	2.50	1,900	1975
Hildebran Building (Water & Sewer Office)	101 Main Ave West	Hildebran	2.58	7,100	1964/2016
Courthouse	201 South Green Street	Morganton	2.60	55,000	1974
EMS Station #4: Hildebran	705 US Highway 70W	Hildebran	2.83	2,200	2002
Landfill - Office/Garage	2500 Marsh Trail	Morganton	3.00	5,000	1988
Morganton Library	204 South King Street	Morganton	3.00	16,800	1995/2004
Morganton Senior Center	501 North Green Street	Morganton	3.00	17,600	1984
Burke Agricultural Building	130 Ammons Drive	Morganton	3.50	14,000	2002
Burke Services Building	110 North Green Street	Morganton	3.83	24,000	1954/2000
Valdese Library *(Share Ownership with Valdese)*	213 St. Germain Avenue	Valdese	3.83	9,000	1943/2004
Foothills Higher Education	2128 South Sterling Street	Morganton	4.00	130,000	1980/2004

***Building Condition Rating Scale 1 thru 5 where 1 is poor condition and 5 is new or excellent condition**

Facilities Master Plan

Short Term: ✓

- Jonas Ridge Phase I & II
- East Burke Collection Site
- Courthouse Improvements
- 201 Avery - APS
- Storage Management Policies

Mid Term:

- Animal Services Building ✓
- Emergency Medical Services Base #1 ✓
- Health and Human Services Building
- Regional Substance Abuse Rehabilitation Center
- Indian Hills Pump Station

Long Term:

- Library Expansion
- Solid Waste MSW Development
- Water/Sewer Infrastructure
- EMS Base Additions

Facilities Master Plan – DHHS Project

HRC: The Burke County Human Resource Center (HRC) originally built in 1973, has reached its end of life. Over time there have been many interior renovations, roof investments, and investments in mechanical systems. The overall building score from the 2020 analysis was 2.42. This approximately 62,000 square foot building houses approximately 250 full-time employees and is a critical function of service delivery.

The last twelve (12) months have included a comprehensive space planning program that includes projections of demographics, staff surveys, & legislative changes. The space planning will be followed by site location civil/survey analysis.

HOLLAND & HAMRICK

Improving Lives in Burke County

SERVICE | SUPPORT | ENHANCEMENT

Facilities Master Plan – DHHS Project

Cost Component	Low Estimate	Average Estimate	High Estimate
Construction (Base + Alternates + Contingency)	$13,651,680	$14,359,380	$15,067,080
Professional Services (A/E – 7.3%)	$996,573	$1,048,235	$1,099,897
Total Project Cost	**$14,648,253**	**$15,407,615**	**$16,166,977**

Potential Alternate Deductions (Average): $1,751,566

HOLLAND HAMRICK

Improving Lives in Burke County

SERVICE | SUPPORT | ENHANCEMENT

Renovations to Burke County Human Resources Center

Project Schedule

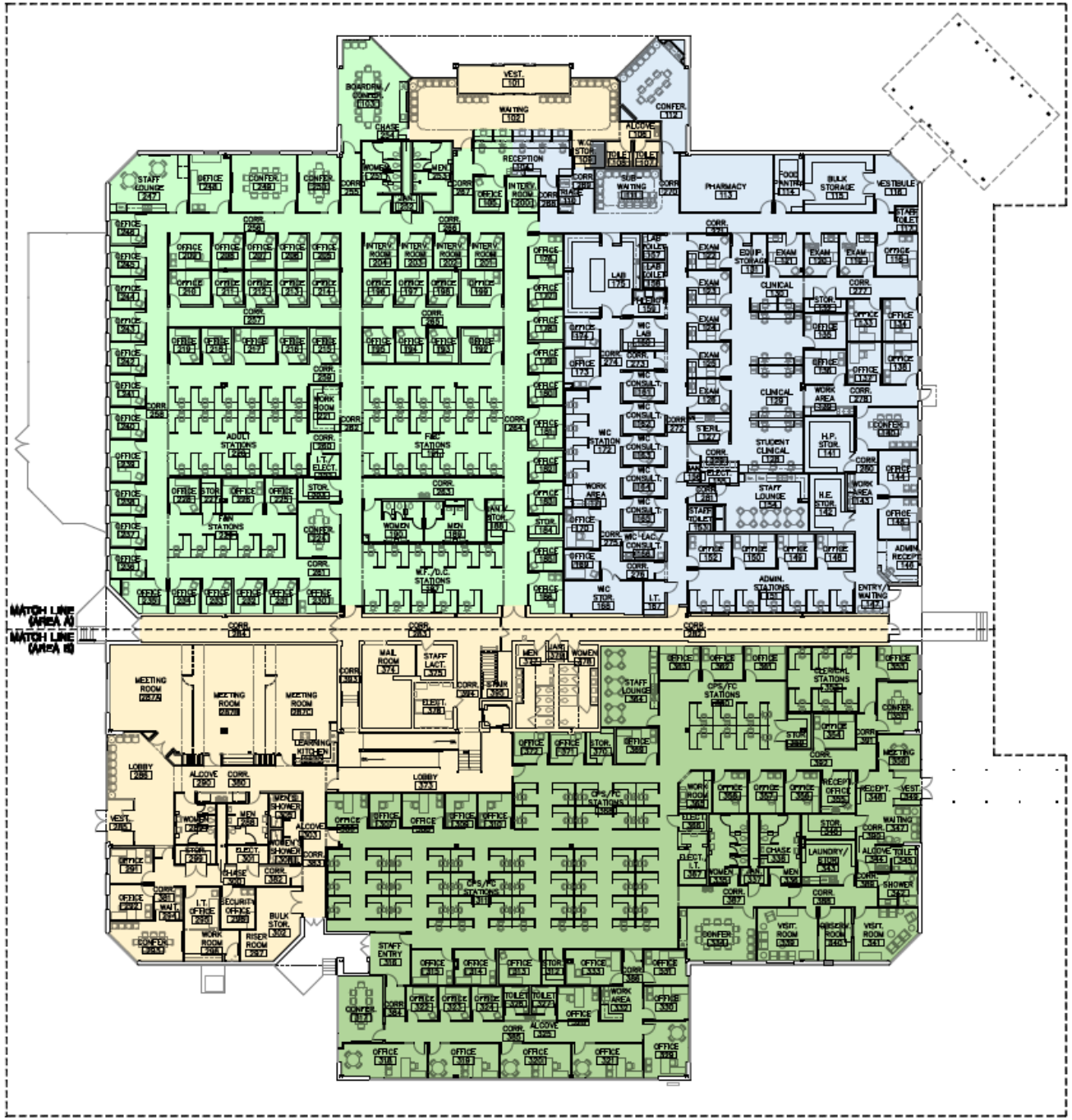
February 16, 2026

Design Phase	Date
Schematic Design	February-26
Design Development	June-26
Construction Documents	September-26
Plan Review & Permitting	October-26
Bidding & Procurement	
Receipt of bids	October-26
Construction	
Project Award & Notice to Proceed	November-26
Phase 1 Substantial Completion	May-27
Phase 2 Substantial Completion.	November-27
Phase 3 Substantial Completion.	May-28
Final Inspections & Project Closeout	June-28

HOLLAND & HAMRICK

Improving Lives in Burke County

SERVICE | SUPPORT | ENHANCEMENT



THESE DRAWINGS & THE DESIGN THEREON ARE THE PROPERTY OF HOLLAND & HAMRICK ARCHITECTS, P.A. & MAY NOT BE REPRODUCED OR REUSED WITHOUT WRITTEN CONSENT.

SINCE 1933

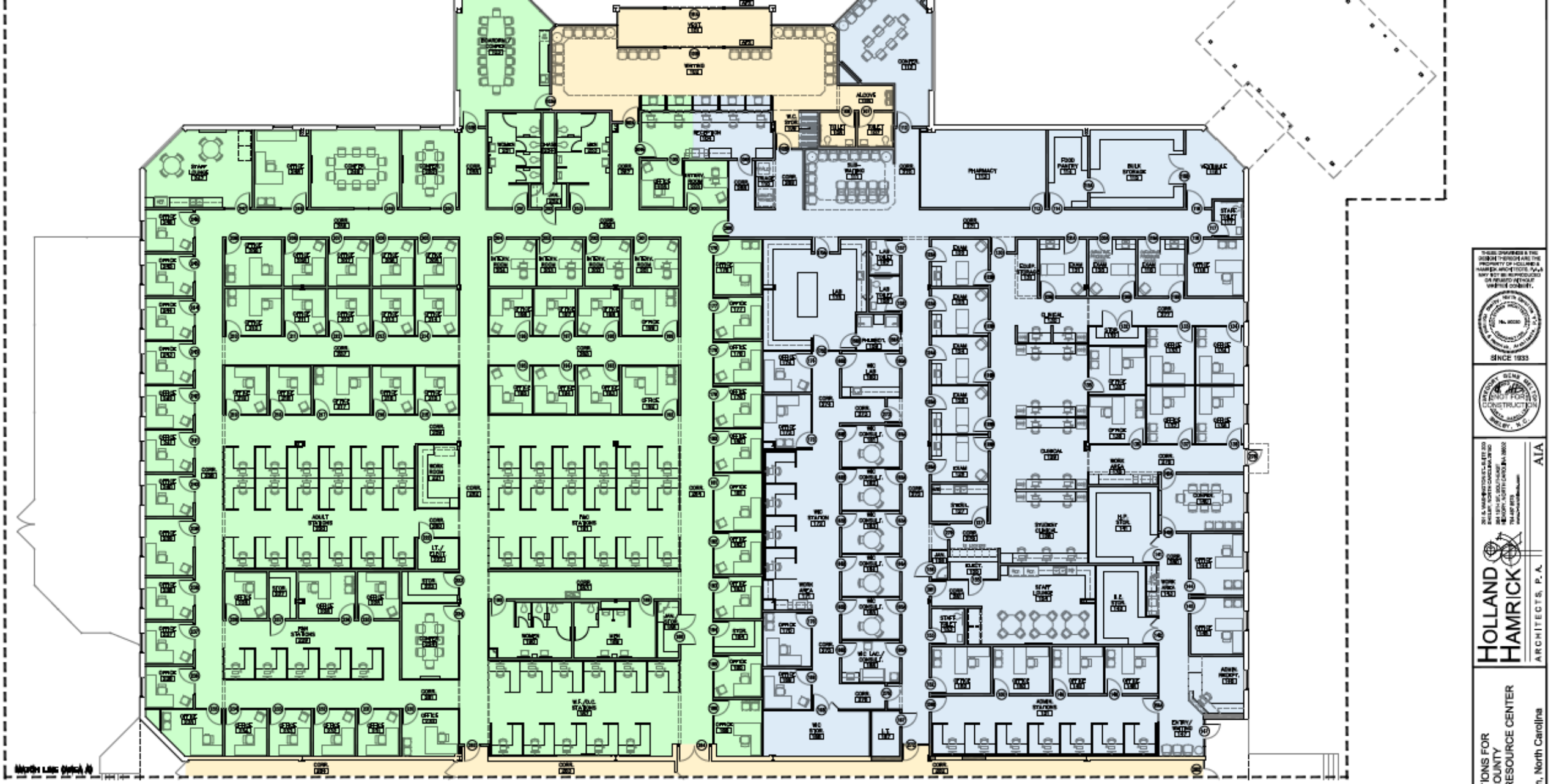
NOT FOR CONSTRUCTION

201 S. WASHINGTON ST., SUITE 200
SHELBY, NORTH CAROLINA 28150
704.487.5151
334 18TH ST., SOUTHEAST
HICKORY, NORTH CAROLINA 28602
828.322.5151
www.JJ-arch.com

HOLLAND HAMRICK ARCHITECTS, P.A. AIA

PROJECT TITLE
ALTERATIONS FOR
BURKE COUNTY
HUMAN RESOURCE CENTER
Morganton, North Carolina

COMM. #: 2557
DATE: 3-2-2026
PRELIMINARY SKETCHES
REVISIONS:

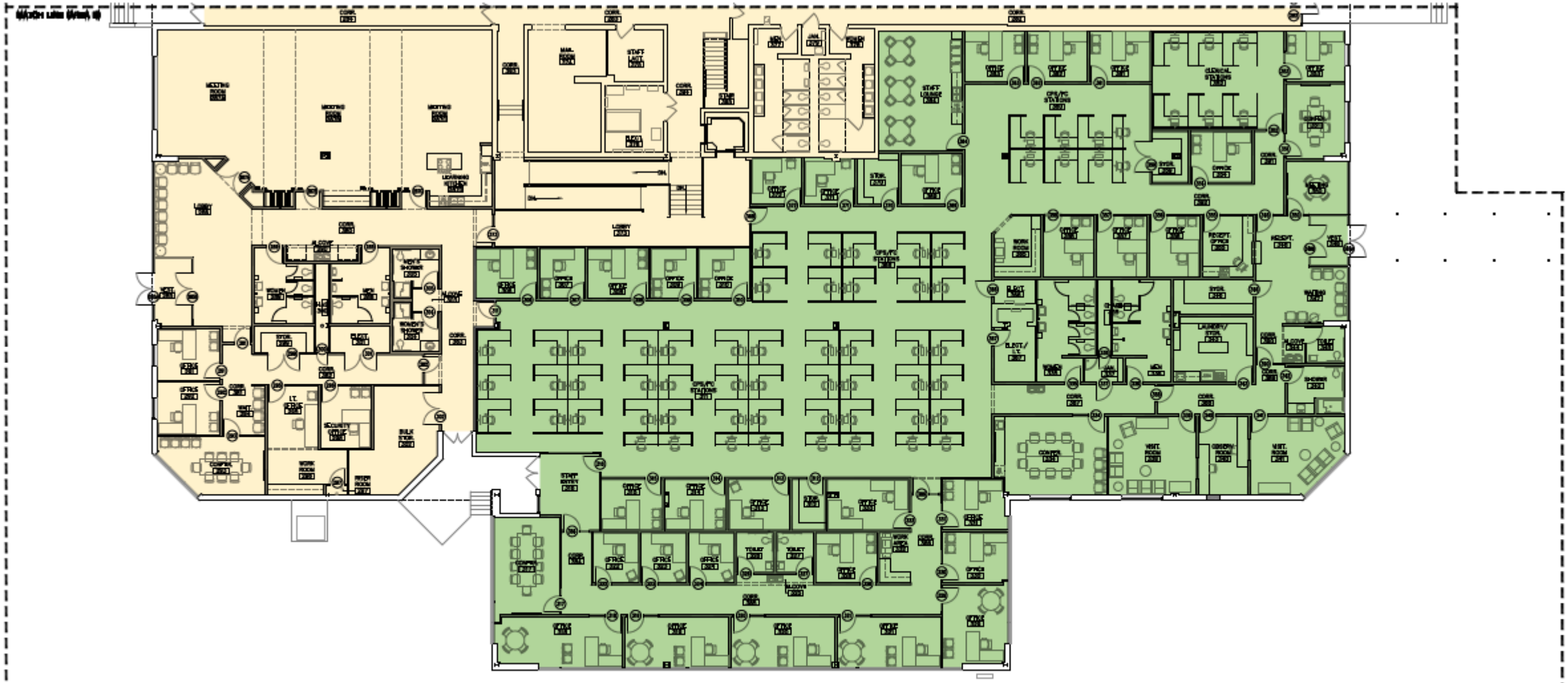


HOLLAND HAMRICK ARCHITECTS, P.A.

ALTERATIONS FOR
BURKE COUNTY
HUMAN RESOURCE CENTER
Morganton, North Carolina

COMM. #: 2557

PRELIMINARY SKETCHES



PROPOSED FLOOR PLAN (AREA B)
1/8" = 1'-0"

Public Health
DSS Financial Services
DSS Child Welfare, Admin.
General, Multipurpose/Meeting

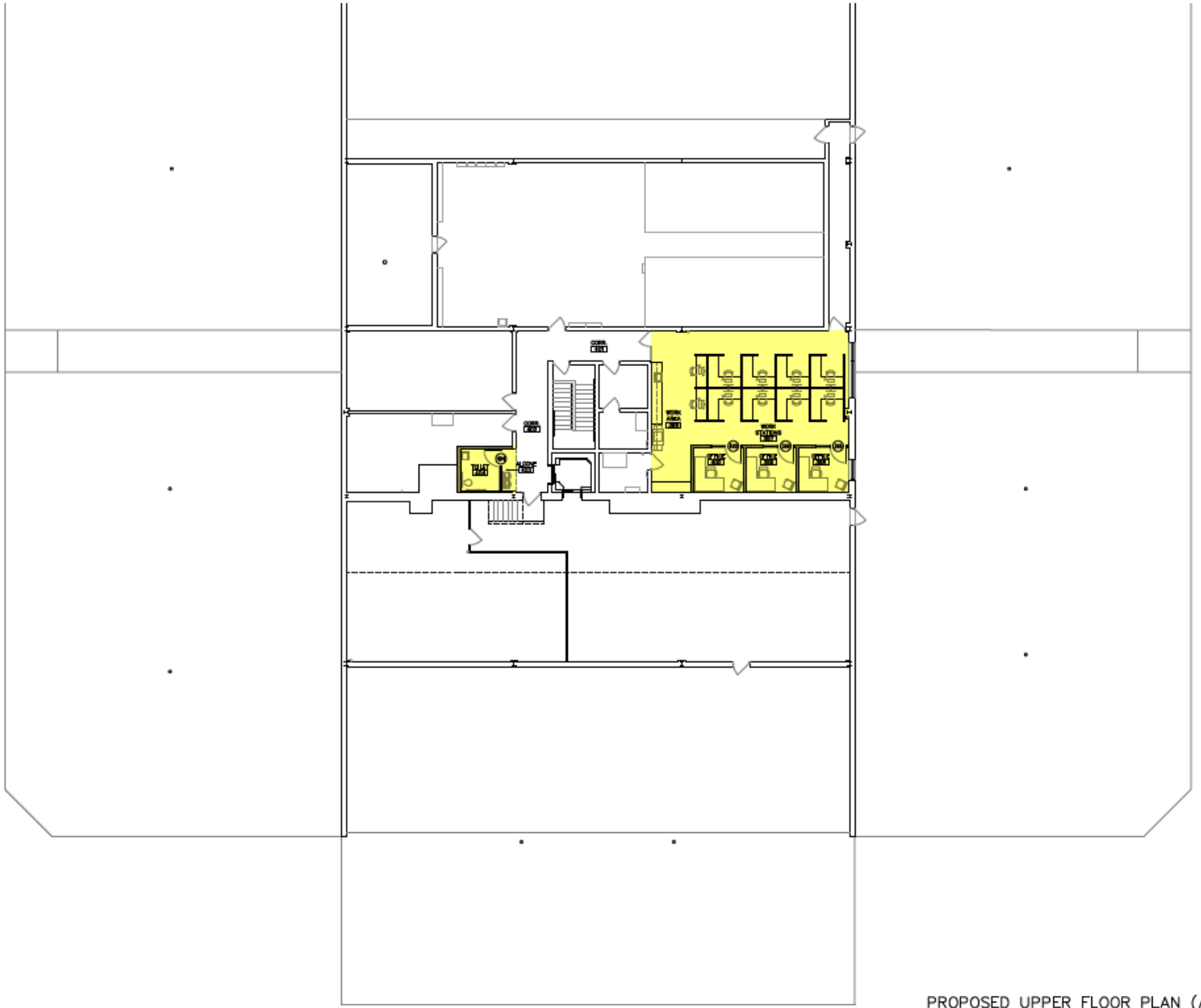
HOLLAND HAMRICK ARCHITECTS, P.A. AIA

PROJECT TITLE
ALTERATIONS FOR
BURKE COUNTY
HUMAN RESOURCE CENTER
Morganton, North Carolina

COMM. #: 2557
DATE: 3-4-2020
PRELIMINARY SKETCHES
REVISIONS

SHEET TITLE
PROPOSED FLOOR PLAN (AREA B)

A1.2



PROPOSED UPPER FLOOR PLAN (AREA C)
1/8" = 1'-0"

Additional Office & Workspace Area

HOLLAND HAMRICK ARCHITECTS, P.A. AIA

PROJECT TITLE
ALTERATIONS FOR
BURKE COUNTY
HUMAN RESOURCE CENTER
Morganton, North Carolina

COMM. #: 2557
DATE: 3-6-2026
PRELIMINARY SKETCHES
REVISIONS:

SHEET TITLE
PROPOSED UPPER FLOOR PLAN (AREA C)

A1.3

FIVE YEAR CAPITAL IMPROVEMENT PLAN

FISCAL YEARS 2027 - 2031

BURKE COUNTY

Improving Lives in Burke County

SERVICE | SUPPORT | ENHANCEMENT

JEFFREY C. BRITTAIN, CHAIR
PHIL SMITH, VICE CHAIR,
BRIAN BARRIER, COMMISSIONER
RANDY BURNS, COMMISSIONER
MIKE STROUD, COMMISSIONER

BURKECOUNTY

BRIAN EPLEY, COUNTY MANAGER
KAY H. DRAUGHN, CLERK TO THE BOARD
DESTIN HALL, COUNTY ATTORNEY
KANIA LAW FIRM, P.A., TAX ATTORNEY

Burke County, North Carolina
Five-Year Capital Improvement Plan (CIP)
Fiscal Years 2027–2031

County Manager's Message

Dear Board:

I am pleased to present the Burke County Capital Improvement Plan (CIP) for fiscal years 2027–2031. The CIP is a long-range planning tool that helps the County prioritize, schedule, and finance major capital needs—defined as projects or purchases with a unit cost exceeding $50,000—over a five-year period. Projects included in the CIP are informed by Board strategic goals, citizen needs, departmental recommendations, and long-range planning studies.

This CIP is intended to improve transparency, strengthen long-term financial planning, and support informed decision-making. Moving forward, a summary version of the CIP will be provided with my recommended annual budget each year to show first-year project recommendations and out-year expectations.

Burke County's CIP coordinates the addition, renovation, or replacement of County facilities, infrastructure, technology, equipment, and land acquisition. It is also important to note the County's statutory responsibilities related to certain public school and community college capital needs, which may affect long-term planning and fiscal capacity.

The CIP is a "living" document and will be updated annually to reflect changing priorities, emergent needs, project readiness, and new funding opportunities.

The following pages of this document provide additional details on the projects listed above as well as those in future planning years. This document is considered a "living" document that serves as a planning guide and will be adjusted as existing projects change and new needs arise.

Respectfully submitted,

Brian C. Epley
County Manager

Purpose and Use of the CIP

The CIP is designed to:

- Align major capital needs with available and projected revenues over a five-year window
- Improve coordination between capital planning and the annual operating budget
- Reduce the likelihood of unexpected capital crises through proactive planning
- Support Board strategic goals through objective project evaluation and prioritization
- Strengthen grant readiness and financing preparedness for large capital needs

Projects in out-years represent planning targets and are subject to change based on Board direction, service demands, financing availability, and project development status.

County Profile

Burke County is located in the west-central portion of North Carolina's mountain region and serves a population of approximately 90,000 residents. The County maintains a diverse economic base, including industrial, technology, furniture, medical, chemical, machine component, and textile manufacturing. Burke County is home to the western campus of the North Carolina School of Science and Mathematics and Western Piedmont Community College. The County's median household income is $55,684, and unemployment remains steadily below four percent.

Governance and Strategic Direction

Burke County is governed by a five-member Board of County Commissioners elected at-large. The Board conducts an annual strategic planning process to establish policy direction and organizational priorities.

FY 2026-2027 Board Strategic Goals

- **Community Advancement**
- **Economic Growth & Sustainment**
- **Public Safety & Well-Being**
- **Fiscal Stewardship**
- **Employer of Choice**

MAJOR FACTORS IMPACTING CAPITAL PLANNING

Revenue – All budgets are constrained by available revenues and that is no different for Burke County. Capital projects are prioritized so that available funds are allocated based on need, Board priority, and their impact on service provision. Fiscal year 2026-2027 will be a year of transition and movement for many of the major projects that are included in our plan. Following an elongated planning stage, the most recent twelve (12) months can be summarized as productive. The County intends to include funding for a variety of County projects, with a special emphasis on building stock, infrastructure, and technology. Included in the 2026-2027 budget and the FY 2027-2031 Capital Improvement Plan is consideration for a dedicated funding source.

Building Stock – As County facilities age, there is a need to renovate buildings to meet ADA, safety standards, service delivery demands and citizen expectations. During the 2020 fiscal year, the county contracted with outside consultants (*Moseley Architects*) to facilitate a 30-year facilities master plan that took stock of all major county facilities. This detailed report was presented to the Board of Commissioners at your March 2nd, 2023, working session and was a catalyst for much of the multi-year major capital investment. Staff will continue to use this report as a point of emphasis in project prioritization and the annual updating of our execution plan – this report allocates the top recommendations into short, medium, and long-term strategies.

As part of the FY 2027-2031 CIP plan, we will share recommendations of strategy based on the highest need, timing, and funding source.

Infrastructure – The report showed that many facilities are near their end of life in the county's core buildings, the importance of infrastructure cannot be understated. Several projects are underway across the County to update outdated systems, improve operating efficiencies and reduce repair costs including major HVAC repairs and roof replacements.

The Board of Commissioners approved to participate in a water/sewer asset inventory assessment (AIA) feasibility study that has evaluated every major piece water/sewer infrastructure across the county system. The study was funded with a state grant in the amount of $500,000 – and was awarded to Willis Engineering. The county will use the results of the study to enhance design, reduce operational costs, and plan for future system sustainability.

Technology: Citizens expect their County to be technologically savvy. As we move forward with the foundation of our technology systems in place, we will shift our focus to automation and efficiency cost savings, customer interface, and systems synchronization.

The FY 2027-2031 CIP continues to invest into technology with a focus on engaging an outside consultant to help draft a long-term I.T. strategic plan – our principles include increased automation (*with a focus on increasing business intelligence*), customer service, data security and citizen engagement.

Our focus in the short term will be on interactive citizen interface, internal organizational communication and measuring the utilization percentage of our current ERP systems (Munis) – which seems drastically underutilized. This measurement has begun in the second half of the current fiscal year. In 2025, MUNIS technical staff spent more than two (2) weeks with county leadership re-mapping and developing payroll and employee time tracking details – an effort that has proven to substantial improve efficiency in new hire setup, payroll reconciliation, and accrual tracking. The next step in this systems improvement is the development of uniform time keeping policy and an electronic time keeping software that fully integrates with MUNIS.

A secondary, yet critical component of our technology systems is tax administration. The County has long been a user of NCPTS (a Farragut System) for all components of tax administration. The annual cost of the system is approximately $160,000 – and like Munis, the County's utilization and expertise in the system is at times limited. During 2024-2025, at the vendor's recommendation, the County transitioned systems updates and administrative efforts to Farragut ($50,000) and purchased four (4) hours monthly of on-site specialized training. Both of these investments have proved critical as we continue to work through the in-house completion of the 2027 revaluation cycle.

Building inspections, environmental health, and code enforcement software is another major point of emphasis for the 2026-2027 capital plan. 2025 was the largest volume of single-family home permits (401) in recent history. Burke County does not currently utilize a valid permitting system that is built on workflows and permissions. The system is largely internally created and manual in its origin. As surrounding counties have explored more modern options, Burke County is evaluating next steps to ensure maximum efficiency and customer service.

Maintenance of County Facilities – The County continues to identify areas for improvement to general county facilities. The CIP plan includes a sinking fund that is dedicated to various projects across the organization.

Revenue sources, prioritized in this order:

Grant Funds: The County continues to aggressively pursue state and federal grant funding and has been successful in many of these efforts.

Capital Reserve Funds: The proposed funding for Capital Reserve Funds is a dedicated tax rate of 1.1 cents or approximately $1.2 MM annual re-occurring funds.

Pay-As-You-Go: Whenever possible, pay-as-you-go funding is the preferred method of funding CIP projects. For large capital projects, this is not a feasible option.

Debt Proceeds: Some major capital projects are best funded through bank or bond borrowings that have a longer payback term. These debt service payments would be paid from the debt service fund, which is funded through the dedicated Capital Reserve Fund.

BURKE COUNTY
CAPITAL IMPROVEMENT PLAN

County Profile

Burke County is located in the west central section of North Carolina's mountain region, with a population of about 90,000 people and a diverse economy that includes industrial products from technological, furniture, medical, chemical, machine component and textile manufacturers. Burke County is home to the western campus of the North Carolina School of Science and Mathematics and Western Piedmont Community College. The County's median household income is $55,684 and unemployment remains steadily below four percent.

County Commissioners

Burke County is led by the Board of County Commissioners, a five (5) member board, who are elected at large to serve the citizens of Burke County. The Commissioners annually work through a strategic planning process which is the essential first step in the development of a results-based accountability system that defines the Board's strategy and policy direction for achieving organizational and community goals.

FY 2026 - 2027 Board Strategic Goals

The Board's strategic goals are broken into five (5) focus areas: Community Advancement, Economic Growth & Sustainment, Public Safety & Well-Being, Fiscal Stewardship and Employer of Choice.

Year 1 – (2023-2024) - In March 2023, the Board of Commissioners held their annual planning session that provided the initial direction to draft the County's inaugural long-term capital improvement plan and strategic plan.

Year 2 – (2024-2025) - During that working session, the Commissioner's reprioritized out year's major capital projects and aligned those projects with available funding. Areas of note were continued prioritization of a new EMS headquarters, animal services building, courthouse improvements, and a long-term solution for public health and social services.

Year 3 - (FY 2025-2026) - This work session was the year of movement and execution. All of the County's major projects were prioritized and experienced meaningful movement. East Burke/Jonas Ridge Collection Sites, Animal Services, EMS Headquarters, Courthouse renovations and Public Health/DSS. Commissioners also provided meaningful policy direction on remaining capital goals, such as water/sewer infrastructure, solid waste handling strategies, trail investments and EMS base locations.

Year 4 - (FY 2026-2027) - This year's work session will officially close out many of the County's original major project goals but also recognize new and emerging projects. The industrial shell building, DHHS renovation, Indian Hills Sewer Pump Station, SUD Crisis Detox Center and HVAC and Roofing Projects.

Fiscal Management

In addition to the strategic planning process, the County has also developed a set of financial policies that are reviewed and approved by the Board to guide the County in the financial management of all funds. Although North Carolina local governmental units must adhere to the requirements outlined in the North Carolina Local Government Budget and Fiscal Control Act, the financial policies approved by the Board are often ***more stringent*** than State requirements to assure that Burke County will continue to function **in a very fiscally sound manner**.

The Board has included a strategic plan for adopting a minimum unassigned fund balance policy of 25%. As of June 30, 2025, the general fund unassigned fund balance percentage is slightly lower at 19%, which was entirely due to the FEMA public assistance process.

As part of Hurricane Helene Recovery, Burke County utilized about $11.5M of fund balance for emergency operations and debris collections. We now expect about 98.3% of $11.1M of that amount to be reimbursed, which would re-elevate that fund balance percentage to exceed the Board's policy of 25%. The Board receives ongoing financial information and projections that provide it with regular comprehensive financial updates.

Current and On-Going Projects

Several capital expenditures included in the 2026-2027 CIP plan are included in the current operating budget and include all rolling stock, solid waste collection site construction, technology investments and HVAC infrastructure (boilers/chillers), roof repairs, and other general maintenance requirements.

Land Stock Development

This area of the plan will be reserved for future land stock acquisition and management.

Current Capital Expenditures

Current Capital Reserve Planning

The County has begun strategically planning for long-term operational capital investments. Moving forward, during the annual budget process, the County will utilize an operational capital reserve fund. The fund is funded annually through the budget process, based on planned proportionate project amounts (ahead of their planned timeline) and available resources - it will also experience investment annually based on available resources remaining at the end of a budget cycle.

The County's 2020 facility study continues to be the primary tool used for outyear capital prioritization and funding alignment.

Statutorily, the Capital Reserve Fund is dollars set aside for future capital needs; however, there remains a certain fluidity and adaptability that is critical to allow for constant capital prioritization. The Capital Reserve Fund is used to plan and forecast outyear non-major capital needs. Major capital projects - primarily those that are in excess of $1M and are completed over a multi-year period are outlined separately and accounted for via separate project ordinances and funds. See below for details of the Capital Reserve Fund, which are part of the FY 2026-2027 CIP and budget draft:

Technology & Automation: Increasingly, services that we have once offered locally are being developed and updated within the Cloud. Although more expensive, the Cloud offers present opportunities for easy mobile access, increased collaboration, and allows users to work from anywhere. It ensures everyone operates with the most recent product a vendor has to offer.

Beginning with a complete Enterprise Resource Planning (ERP) review, transitioning to more cloud-based services, email systems and most recently electronic timekeeping will all be priorities of capital reserve planning.

Security and user education remain an extreme priority. We are researching artificial intelligence (AI) systems to help in sifting through network and email traffic to root out malware and infections. Funding requirements for these system-wide upgrades that include increased mobility, security, and efficiency over the next five (5) years will require proactive funding.

The annual County I.T. investment and strategy has become more centralized and more of a focal point of the budgeting process. This level of needed investment will be critical as the team continues to refine processes and pursue our organizational goals related to LEAN principles and efficiency. As part of the FY 2027-2031 capital plan, the County will fund the first-ever I.T. strategic plan – with a very specific purpose of advancing synchronization and developing a clear I.T. vision. The I.T. department's operating budget consisted of $495,000 for organizational-wide computer replacement, multiple allocations for core server upgrades, and $205,000 for execution of the emergency radio equipment replacement schedule. The 2026-2027 year will allocate an additional $385,000 to the capital reserve for I.T. related projects like scale node replacements, network refreshes and configuration.

Major Roofing Projects & HVAC:

Foothills (FHEC) HVAC Replacements: The 2023-2024 CIP plan included replacement of the roof top HVAC units at the Foothills Higher Education Center (FHEC). The total project cost was $407,000 and replaced 13 of the more than 20 rooftop units. In our current fiscal year, 3 additional rooftop units will be replaced and 32 indoor mini-splits – as of February 2026, the estimated costs for those units are expected to be $550,000. The additional HVAC units are part of long-term capital reserve plan.

Foothills (FHEC) Roof Replacements: Included in the five (5) year plan is $1.2M for a complete roof replacement. Staff continue to monitor the building and roof for failures and plan to do full replacement in 2028-2029.

Courthouse Roof – County Commissioner's awarded a contract of approximately $3.0M to BEAM construction for courthouse improvements during the 2024-2025 fiscal year. This major capital project was entirely funded through federal and state resources and is highly logistical to address operational space compression. The project was completed in November of 2025 an expanded the clerk of courts office, added an additional courtroom, and moved the district attorney's office to the basement (which has not been utilized in the past). The project also makes a major investment into the mechanical systems.

The roof of the courthouse is also compromised in limited areas. Evaluation of the flat membrane roof is underway and intended to be funded as part of outyear non major capital along with required "wiring" improvements to support the requirement of the OAC. Total project costs for the roof and re-wiring are $465,000.

Morganton Senior Center Roof – The roof of the senior center was replaced in 2025. Total cost of the project was $75,000 and includes the pitched shingled portion, the flat membrane portion, and all gutters.

Burke Service Building (110 N. Green St) - The roof of the Burke Services Building is also compromised in limited areas. The 2024-2025 capital budget includes resources to cover the replacement. Total cost of the project is $175,000 and includes the pitched shingled portion, the flat membrane portion, and all gutters.

There are other roof maintenance plans in the County's operational budgets – excluded from this CIP.

Major Rolling Stock: Burke County staff annually evaluate the condition and utilization of the rolling stock fleet. As of January 2026, the County's fleet was comprised of 282 vehicles, and the average miles were 97,251. The Burke County budget team has completed a formal rolling stock replacement policy and a staggard replacement schedule to be included in the CIP plan moving forward. The policy, which will include an annual evaluation of each vehicle's condition and mileage, would be the predictive data analytic – which assumes mechanical and safety standards remain above level 3 on the County's condition rating scale (1 = bad / 5 = good).

FY 2026-2027 will be the fourth budget year of a 5-year capital lease obligation that provided for the replacement of five (5) ambulances, which were delivered in 2024. The EMS department has a total fleet of 18 ambulances and utilizes 9 per shift – many of the existing fleets have more than 250,000 miles and are at end of life. The total lease amount is $2,113,780 - $422,756 payable over a five (5) year period. Other rolling stock such as Quick Response Vehicles (QRV) will be funded annually on a pay-as-you-go basis. The FY 2026-2027 budget will include two (2) interfacility wheelchair vans at an estimated total cost of $150,000.

The annual appropriation to the Sheriff's Office, based on prior year experiences and predictive analytics on replace vs. repair indicates a needed total cost for FY 2026-2027 is to be approximately $1,025,000. Sheriff rolling stock is funded pay-as-you-go inside the Sheriff's department budget.

Approximately 57% of the total fleet is operated by either the Sheriff's office or Emergency Services departments. Other rolling stock investments include the replacement of several other departmental-use vehicles. See attached schedule on the following page:

Public Safety Radios: Interoperable communications were identified in the General Assembly's Criminal Justice Information Network report of 1995 as a critical need for public safety agencies when responding to emergencies. The mobile VIPER towers provide limited local area communications where there is none. The VIPER towers can provide 800MHz, VHF, and UHF. VIPER currently operates a Motorola SmartZone 800 MHz system with 92 remote voice radio transmitter sites across the state of North Carolina.

Burke County operates on the VIPER system for public safety mobile communication – historically with public safety-rated Motorola radios. The majority of the fleet was purchased on the onset of the system and had reached both end of life for production and support from the manufacturer. Beginning in FY 23-24, Burke County included a radio replacement plan in the CIP plan that required an annual investment of $205,000 per year through FY 2031. During 2023-2024, the County received a $400,000 technology rebate credit from Motorola that can be exercised on radio purchases if the total purchase amount exceeds $1.5M and is prior to December 31, 2024 – this package also offers deep volume discounts of up to 30% per unit. To accomplish the $1.5M acquisition and benefits of the discounts, the county leveraged a multi-jurisdictional capital acquisition with several municipal partners and volunteer fire departments. The county also reprioritized out year capital needs to increase the allocation for radios to $737,000 (2023-2024) – the total investment into radio replacement has exceeded $1.3M since 2023. The FY 2026-2027 CIP plan continues to allocate $205,000.

EMS Cardiac Monitor Replacement and Auto-Pulse Transition:

The County's Emergency Medical Services (EMS) Division is initiating a phased capital replacement plan for frontline cardiac monitoring and automated CPR equipment. The current Zoll cardiac monitors are approaching end-of-life status and will no longer be supported for reliable frontline service. Continued use beyond their lifecycle increases maintenance costs, operational downtime, and risk to patient care.

To maintain high-quality emergency response capabilities and ensure compliance with current clinical standards, EMS will transition to (ZENIX) ZOLL Cardiac Monitor and the NXT Auto-Pulse resuscitation systems. This upgrade will enhance patient care through improved reliability, advanced technology, and standardized equipment across the fleet.

The total projected cost of full system replacement is $800,000. The FY 2026–2027 budget includes an allocation of $275,000 to initiate the phased implementation. Full replacement and deployment across all units is anticipated in FY 2027–2028.

This investment ensures operational readiness, improves patient outcomes, and sustains the County's commitment to delivering high-quality emergency medical services.

Multi-Year Capital Planning & Capital Reserve Fund

GOVERNMENTAL ACTIVITIES OUT-YEAR NON-MAJOR

Project	Total Project Cost	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	TOTAL
										-
48 - DS300 Election Machines	385,150	-	-	-	192,575	192,575				385,150
					-				-	-
EMS - Transition to Zoll - Z Cardiace Monitor	630,000	-	-	155,000	175,000	300,000	-	-	-	630,000
Transition to NXT auto pulse	391,000	-	-	100,000	100,000	191,000	-	-	-	391,000
New EMS Base - Location TBD	625,000	-	-	-	-	-	175,000	-	-	175,000
Courthouse - Roof	300,000	-	-	-	150,000	150,000	-	-	-	300,000
Courthouse - OAC Wiring Project	165,000	-	-	-	-	-	165,000	-	-	165,000
Network Refresh (EMS bases, Remote SD Offices, Sen Center, Jail	130,000	-	-	-	130,000	-	-	-	-	130,000
Network Refresh for Avery and Green St Buildings	65,000	-	-	-	-	65,000		-	-	65,000
Network Refresh for Courthouse and Sheriff Dept.	80,000	-	-	-	-	-	80,000	-	-	80,000
Replace 4 Scale Nodes	300,000	-	-	-	-	-	300,000	-	-	300,000
Jail network and wifi	50,000	-	15,000	20,000	-	-	-	-	-	35,000
Services building network replacement	80,000	-	-	-				-	-	-
BCECC network replacement, radio network, wifi (911 core)	150,000	50,000	50,000	50,000	50,000	-	-	-	-	200,000
I.T. Strategic Plan	125,000	62,500	62,500	-	-	-	-	-	-	125,000
Organizational Wide Public Safety Mobile Radio Replacement 212	1,347,000	-	-	205,000	205,000	200,000	200,000	200,000	200,000	1,210,000
									-	
FHEC - Roof Replacement	1,200,000	-	-	300,000	175,000	300,000	300,000	125,000	-	1,200,000
FHEC - HVAC		300,000	300,000							600,000
Burke Services - 110 N Green St	175,000	-	-	-	-	-	90,000	90,000	-	180,000
Detention - Kitchen Equipment / Hotwater Heaters	85,000	-	-	-	45,000	40,000				85,000
20 (12 Main PSAP and 8 at Backup PSAP) Viper Axis Dispatch Console Radios (Portion 911 Eligible budget 152)	-	-	-	-	75,000	150,000	-	-	-	225,000
Soil and Water - Equipment	-	-	-	-	-	-	-	50,000		
Field 3 lights at Reep park	40,000	-	40,000	-	-	-	-	-	-	40,000
Paving of parking lots at Reep and Simpson	70,000	25,000	25,000	20,000	-	-	-	-	-	70,000
Replace two 20 year Kubota mowers	55,000	27,500	27,500	-	-	-	-	-	-	55,000
	$ 6,693,150	$ 465,000	$ 520,000	$ 1,347,500	$ 1,392,575	$ 1,588,575	$ 1,310,000	$ 465,000	$ 200,000	$ 6,816,150

WATER/SEWER ACTIVITIES OUT-YEAR NON-MAJOR

Project	Total Project Cost	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	TOTAL
Water Sewer Infrastructure Improvements AIA	TBD	-	-	-	$ -	$ 300,000	$ 300,000	$ 300,000	$ -	900,000
Meter Replacement	-			-						-
	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ 300,000	$ 300,000	$ -	$ 900,000

BURKE COUNTY, NORTH CAROLINA
CAPITAL RESERVE ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2027

	PY ACTUAL 2022-2023	PY ACTUAL 2023-2024	PY ACTUAL 2024-2025	CY ESTIMATED 2025-2026	PROJECTED 2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
REVENUE SOURCES									
General Fund Transfer - Revenue Replacement	$ 10,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Fund Transfer - Direct Cost Supplantation	3,500,000	2,500,000	-	-	-	-	-	-	-
Transfer from Cap Project - Closed Projects	-	-	245,304	-					
General Fund Transfer - Local	1,000,000	4,213,560	3,000,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
Water / Sewer Transfer	-	-	-	-	-	-	-	-	-
Solid Waste Transfer - Original Budget	-	110,000	-	-	-	-	-	-	-
Solid Waste Transfer - Transfer from contingency	-	-	-	-	-	-	-	-	-
Other Revenue	65,273	757,220	351,297	-	10,000	10,000	10,000	10,000	10,000
Total Funding	$ 14,565,273	$ 7,580,780	$ 3,596,601	$ 4,100,000	$ 4,110,000	$ 4,110,000	$ 4,110,000	$ 4,110,000	$ 4,110,000
EXPENDITURE / PROJECTS									
Major Projects - See detail Tab	-	-	15,949,000	-	-	-	-	-	-
Transfer to Buildings & Maint Fund - Fund 400	-	2,713,560	2,174,316	2,100,000	2,750,000	2,800,000	2,800,000	2,800,000	2,800,000
Solid Waste Transfer Out	-	450,000	-	-	-	-	-	-	-
Non-Major Out Year Projects	-	-	-	-	-	-	-	-	-
Total Expenditures	-	3,163,560	18,123,316	2,100,000	2,750,000	2,800,000	2,800,000	2,800,000	2,800,000
Remaing Equity	14,565,273	18,982,493	4,455,778	6,455,778	5,815,778	7,125,778	8,435,778	9,745,778	11,055,778

Major Facility Projects

Long-Term Planning

On March 2, 2023, the Burke County Board of Commissioners analytically reviewed a comprehensive list of County capital needs – which has been fluidly updated since that point. This listing was in part based on the 2020 facility analysis along with key deferred maintenance needs identified by staff. The County has conducted several long-term studies for major capital that will prove vital as we focus on making sustainable and long-term capital investments: Commissioners prioritized these needs based on urgency and affordability. See below for a short-term, mid-term, and long-term strategy of prioritization.

Short Term Projects:	**Status:**
1. Jonas Ridge Collection Site	✓
2. East Burke Collection Site	✓
3. Document Storage Policies	✓
4. Convenient Site Offices	✓

Mid-Term Projects:	**Status:**
1. Indian Hills Pump Station	TBD
2. Courthouse Improvements	✓
3. EMS Base #1	✓
4. Animal Services Building	✓
5. Public Health/Social Services Phase	In Process

Long-Term Projects:	**Status:**
1. Library Expansion	TBD/Policy Direction/Unfunded
2. Solid Waste MSW Development	TBD/Policy Direction/Unfunded
3. Water/Sewer Infrastructure	TBD/Policy Direction/Unfunded
4. EMS Base Additions	TBD/Policy Direction/Unfunded

Short-Term Projects:

N/A

Mid-Term Projects

Indian Hills Pump Station Upgrade and Flood Mitigation Project
Project Description:

The Indian Hills Pump Station, located in East Burke, is a critical regional wastewater asset that conveys sewage from the Towns of Hildebran, Rhodhiss, and Connelly Springs, as well as Burke County direct customers, to the City of Hickory for treatment.

This facility plays a vital role in protecting public health, supporting regional economic development, and maintaining intergovernmental wastewater partnerships.

The pump station is located within the 100-year floodplain and is subject to frequent flooding from Drowning Creek. Flood events routinely block access to the site, preventing County personnel from safely operating and maintaining the station. Over the past three years, excessive peak flows and flood-related impacts have resulted in seven sanitary sewer overflows (SSOs) reaching surface waters.

In addition to hydraulic limitations, increased flood frequency and intensity have caused significant streambank erosion along Drowning Creek. This erosion threatens to undermine the pump station site and associated infrastructure. Streambank stabilization efforts are currently funded and underway to protect the immediate site.

Project Scope

- Raising the pump station site and access road to a minimum of two (2) feet above Base Flood Elevation (BFE)
- Elevating all equipment, controls, and maneuvering/access areas to two (2) feet above BFE (currently only pumps and electrical components meet this elevation)
- Upgrading the pump station and force main to accommodate peak flows up to 2,000 gallons per minute (gpm)
- Improving overall system reliability and flood resilience

These improvements will ensure continuous and reliable operation of this essential regional facility and significantly reduce the risk of future SSOs and service interruptions.

Capacity Considerations

While this project will modernize and protect the facility, downstream and system limitations mean the pump station will provide capacity for approximately 150 additional single-family homes. The primary purpose of the project is infrastructure protection, regulatory compliance, and operational reliability rather than system expansion.

Funding Strategy and Cost

The County initially pursued FEMA BRIC funding, followed by FEMA Hazard Mitigation (Section 404) funding. After evaluating program requirements and funding timelines, the County is now seeking direct funding through the North Carolina General Assembly to advance this high-priority resilience project.

The updated total estimated project cost is $10,000,000.

Project	Cost	Source	Completion Date
Indian Hills Pump Station	$10,000,000	Grant - Direct Legislation	TBD

HRC: The Burke County Human Resource Center (HRC) originally built in 1973, has reached its end of life. Over time there have been many interior renovations, roof investments, and investments in mechanical systems. The overall building score from the 2020 analysis was 2.42. This approximately 62,000 square foot building houses approximately 250 full-time employees and is a critical function of service delivery.

The last twelve (12) months have included a comprehensive space planning program that includes projections of demographics, staff surveys, & legislative changes. The space planning will be followed by site location civil/survey analysis.

The space planning analysis yielded meaningful decision-making data for continued long-term utilization of the building and its current programing. The space analysis, along with a comprehensive building envelope analysis were presented to the board of commissioners at their March 3, 2024, working session – along with four (4) construction options.

The Board of Commissioners gave direction to pursue a phased construction design and development effort that would redevelop the existing square footage.

A 20-year financing through the issuance of Limited Obligation Bonds (LOBS) or bank installment is the recommended funding source. Due to the complexity of the project, staff is evaluating the pros and cons of a single prime (low bid) procurement model versus a design/build model. Burke County has experienced benefits and cost savings from low bidding due to competition in the construction market; however, the unknowns of renovation in an aged building tend to lend a more complex bidding package and execution – often leading to substantial change orders.

The Burke County Human Resources Center renovation project is approximately 80% complete in the design phase and remains on schedule. Construction Documents are anticipated to be finalized in September 2026, with bidding in October 2026 and Notice to Proceed in November 2026. The project will be completed in phases, with Phase 1 substantial completion expected in May 2027, Phase 2 in November 2027, Phase 3 in May 2028, and final inspections and closeout in June 2028.

The January 12, 2026, Opinion of Probable Cost estimates total project costs ranging from $14.65 million to $16.17 million, with an average projected cost of approximately $15.41 million. Construction costs are estimated between $13.65 million and $15.07 million, with professional services (architectural and engineering fees at 7.3%) averaging approximately $1.05 million. Potential alternate deductions averaging $1.75 million have been identified, if necessary, to manage final construction pricing.

The County has secured a $3.2 million federal grant to support the project. Based on current estimates and grant funding, the anticipated borrowing amount is approximately $12 million. However, the County has conservatively prepared for up to $15 million in total borrowing capacity. To ensure financial readiness, the County has already begun over-funding the annual debt service fund in anticipation of an installment financing contract structured with fixed principal amortization at an assumed 5% interest rate.

Financing is anticipated through a 2026 Installment Financing Contract, with pricing expected in September 2026, Local Government Commission approval anticipated in November 2026, and closing projected for late November 2026.

This project will modernize and renovate the Human Resources Center to better serve Burke County residents while maintaining sound fiscal management and long-term financial stability.

Cost Component	Low Estimate	Average Estimate	High Estimate
Construction (Base + Alternates + Contingency)	$13,651,680	$14,359,380	$15,067,080
Professional Services (A/E – 7.3%)	$996,573	$1,048,235	$1,099,897
Total Project Cost	**$14,648,253**	**$15,407,615**	**$16,166,977**

Potential Alternate Deductions (Average): $1,751,566

Project Schedule

Milestone	Target Date
Design (80% Complete)	March 2026
Construction Documents Complete	September 2026
Bidding & Receipt of Bids	October 2026
Project Award / Notice to Proceed	November 2026
Phase 1 Substantial Completion	May 2027
Phase 2 Substantial Completion	November 2027
Phase 3 Substantial Completion	May 2028
Final Inspections & Closeout	June 2028
Financing Pricing	September 2026
LGC Approval	November 2026
Financing Closing	Late November 2026

Long-Term Projects

- Library Expansion
- Solid Waste MSW Development
- Water/Sewer Infrastructure
- EMS Base Additions

These longer-term projects are currently outside of the County's five (5) year planning and funding window; however, they have begun the prioritization process – which is fluid and subject to reprioritization on an annual basis as new funding sources and decision-making data becomes available.

BURKE COUNTY, NC HEALTH AND SOCIAL SERVICES DEPARTMENT BUILDING SPACE PROGRAM DRAFT SUMMARY SPACE PROGRAM				
Comp. #	**Facility Component**	**Total NSF Component**	**Grossing Factor**	**Total DGSF**
1.000	**Main Lobby/Shared Use/Meeting/ Staff and Building Support**			
1.100	Main Lobby/Shared Use/Staff/Meeting/Support	8,634	25%	10,793
	Subtotal - Public Lobby/Administration			**10,793**
2.000	**Health Department Space Program**			
2.100	Health Department Lobby/Staff Support/Storage	2,256	30%	2,933
2.200	Administration and Operations	2,051	30%	2,666
2.300	Clinical	6,736	30%	8,757
2.400	Lab	960	25%	1,200
2.500	WIC	2,356	30%	3,063
2.600	Health Preparedness/Health Education	1,173	30%	1,525
2.700	Environmental Health	1,480	30%	1,924
2.800	Care Management	885	25%	1,106
	Subtotal -Health Department Space Program			**23,174**
3.000	**Department of Social Services Space Program**			
3.100	Department of Social Services Lobby/Staff Support/Storage	4,376	30%	5,689
3.200	Administration	2,578	30%	3,351
3.300	Legal	1,670	30%	2,171
3.400	Economic Services	12,684	35%	17,123
3.500	Child Protective Services	7,318	30%	9,513
3.600	Foster Care	4,108	30%	5,340
3.700	Adult Services	3,430	30%	4,459
	Subtotal - Department of Social Services Space Program			**47,647**
	TOTAL - FACILITY COMPONENTS DGSF			**81,614**
	Building Grossing Factor 20% (Includes: Mechanical/Electrical/Major Circulation Corridors/Walls/Wall Thickness)			16,323
	TOTAL - FACILITY COMPONENTS BUILDING GROSS SF			**97,937**

BURKE COUNTY, NORTH CAROLINA
MAJOR PROJECT ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

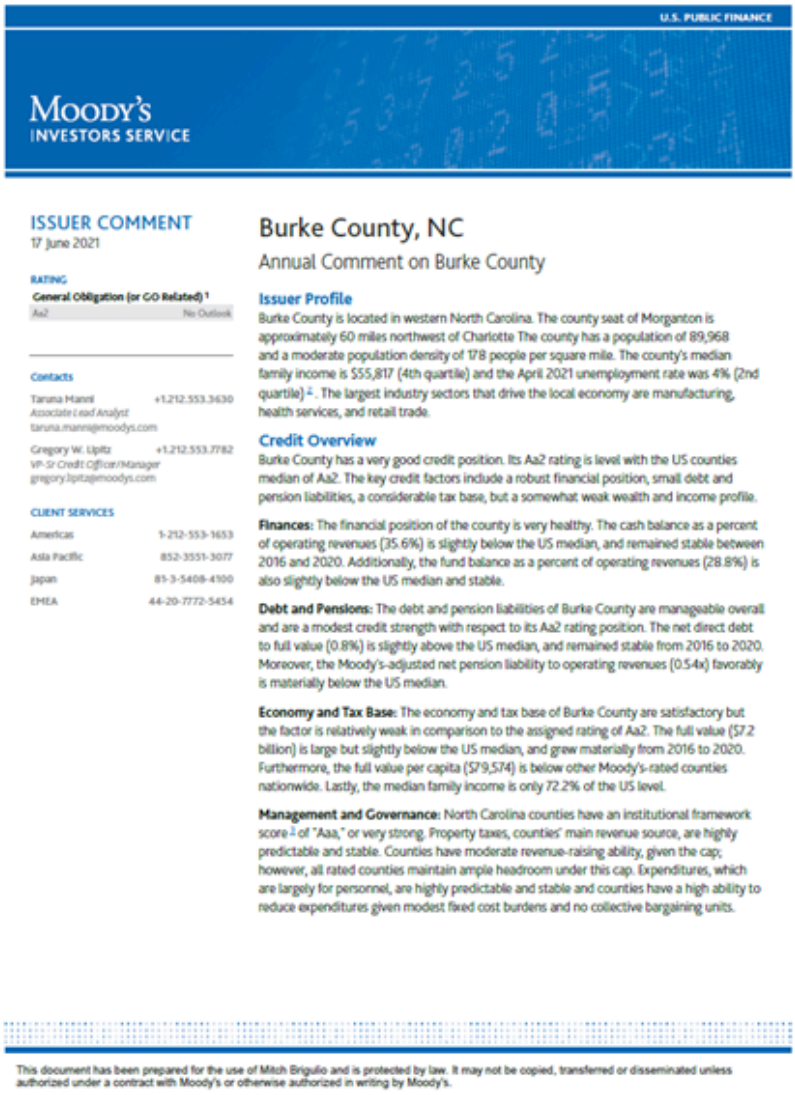
Building - Major Projects		Status	Funded in PY from GF	Amount Funded in Capital	Grant Funding	Debt Funding	Total Funding
Animal Services Building	$ 7,300,000	Active - Design & Development	-	7,295,000	-	-	7,295,000
EMS Base #1 Relocation	$ 7,000,000	Active - Design & Development	-	6,845,000	450,000	-	7,295,000
Courthouse Improvements	$ 3,000,000	Active - Design & Development	-	2,000,000	1,000,000	-	3,000,000
Health / Human Services Building	$ 30,000,000	Space Planning 90%	-	-	-	30,000,000	30,000,000
Water Meter Replacement	$ 2,500,000	Analysis part of AIA - On going	-	-	1,300,000	-	1,300,000
AIA Capital Infrastructure Investment	$ 2,500,000	TBD	-	1,567,361	-	-	1,567,361
Fonta Flora Trail Capital Investment	$ 355,918	Craig	-	-	355,918	-	355,918
Over Mountain Victory Trail Investment	$ 392,258	FERC Grant from Duke	-	-	392,258	-	392,258
Jonas Ridge Phase I	$ 1,500,000	To be completed Q1 2024	1,500,000	-	-	-	1,500,000
Jonas Ridge Phase II	$ 800,000	In Design Phase (Q3 2024) - Equinox	-	127,632	-	-	127,632
East Burke Collection Site	$ 1,500,000	To be completed Q1 2024	1,500,000	-	-	-	1,500,000
EMS Station - New Construction	$ 1,000,000	Not Funded - TBD	-	-	-	-	-
EMS Station - New Construction	$ 1,000,000	Not Funded - TBD	-	-	-	-	-
Library Expansion	$ 12,000,000	Not Funded - TBD	-	-	-	-	-
		Total	$ 3,000,000	$ 17,834,993	$ 3,498,176	$ 30,000,000	$ 54,333,169

Major Facility Projects Funding

Major facility expansions, upgrades, and renovations are not normal reoccurring parts of operations and typically require a debt structured funding source. See below for a holistic review of Burke County's debt portfolio, long-term planning strategies, and capital expansion sustainability.

Most often major facility projects require debt issuance that enables the cost of construction to be allocated for multiple periods. Burke County staff is working with both Moody's and S&P (bond rating agencies) to provide a much-needed update to the County's financial position, financing policies and a macro analysis of the County's economic future. The result is a potential bond rating upgrade, which will certainly prove meaningful as Burke County continues to execute the CIP plan proposal. Bond rating provides investors with the much-needed objective perspective of the risk associated with County borrowings – thus a better rating often leads to lower interest rates and savings of taxpayer dollars. The last review from Moody's was completed in June of 2021.

See following page for the summary:



U.S. PUBLIC FINANCE

MOODY'S INVESTORS SERVICE

ISSUER COMMENT
17 June 2021

RATING
General Obligation (or GO Related) [1]
Aa2 — No Outlook

Contacts
Taruna Manni +1.212.553.3630
Associate Lead Analyst
taruna.manni@moodys.com
Gregory W. Upitz +1.212.553.7782
VP-Sr Credit Officer/Manager
gregory.upitz@moodys.com

CLIENT SERVICES
Americas 1-212-553-1653
Asia Pacific 852-3551-3077
Japan 81-3-5408-4100
EMEA 44-20-7772-5454

Burke County, NC
Annual Comment on Burke County

Issuer Profile
Burke County is located in western North Carolina. The county seat of Morganton is approximately 60 miles northwest of Charlotte The county has a population of 89,968 and a moderate population density of 178 people per square mile. The county's median family income is $55,817 (4th quartile) and the April 2021 unemployment rate was 4% (2nd quartile) [2]. The largest industry sectors that drive the local economy are manufacturing, health services, and retail trade.

Credit Overview
Burke County has a very good credit position. Its Aa2 rating is level with the US counties median of Aa2. The key credit factors include a robust financial position, small debt and pension liabilities, a considerable tax base, but a somewhat weak wealth and income profile.

Finances: The financial position of the county is very healthy. The cash balance as a percent of operating revenues (35.6%) is slightly below the US median, and remained stable between 2016 and 2020. Additionally, the fund balance as a percent of operating revenues (28.8%) is also slightly below the US median and stable.

Debt and Pensions: The debt and pension liabilities of Burke County are manageable overall and are a modest credit strength with respect to its Aa2 rating position. The net direct debt to full value (0.8%) is slightly above the US median, and remained stable from 2016 to 2020. Moreover, the Moody's-adjusted net pension liability to operating revenues (0.54x) favorably is materially below the US median.

Economy and Tax Base: The economy and tax base of Burke County are satisfactory but the factor is relatively weak in comparison to the assigned rating of Aa2. The full value ($7.2 billion) is large but slightly below the US median, and grew materially from 2016 to 2020. Furthermore, the full value per capita ($79,574) is below other Moody's-rated counties nationwide. Lastly, the median family income is only 72.2% of the US level.

Management and Governance: North Carolina counties have an institutional framework score [3] of "Aaa," or very strong. Property taxes, counties' main revenue source, are highly predictable and stable. Counties have moderate revenue-raising ability, given the cap; however, all rated counties maintain ample headroom under this cap. Expenditures, which are largely for personnel, are highly predictable and stable and counties have a high ability to reduce expenditures given modest fixed cost burdens and no collective bargaining units.

This document has been prepared for the use of Mitch Brigulio and is protected by law. It may not be copied, transferred or disseminated unless authorized under a contract with Moody's or otherwise authorized in writing by Moody's.

Strengths:

- Very strong credit position.
- Robust financial position.
- Light debt and pension burden with negligible liability.
- Fund balance and Cash balance as percentages of operating revenues are inline to slightly above the US median and other Moody's-rated counties.
- Strong financial management.

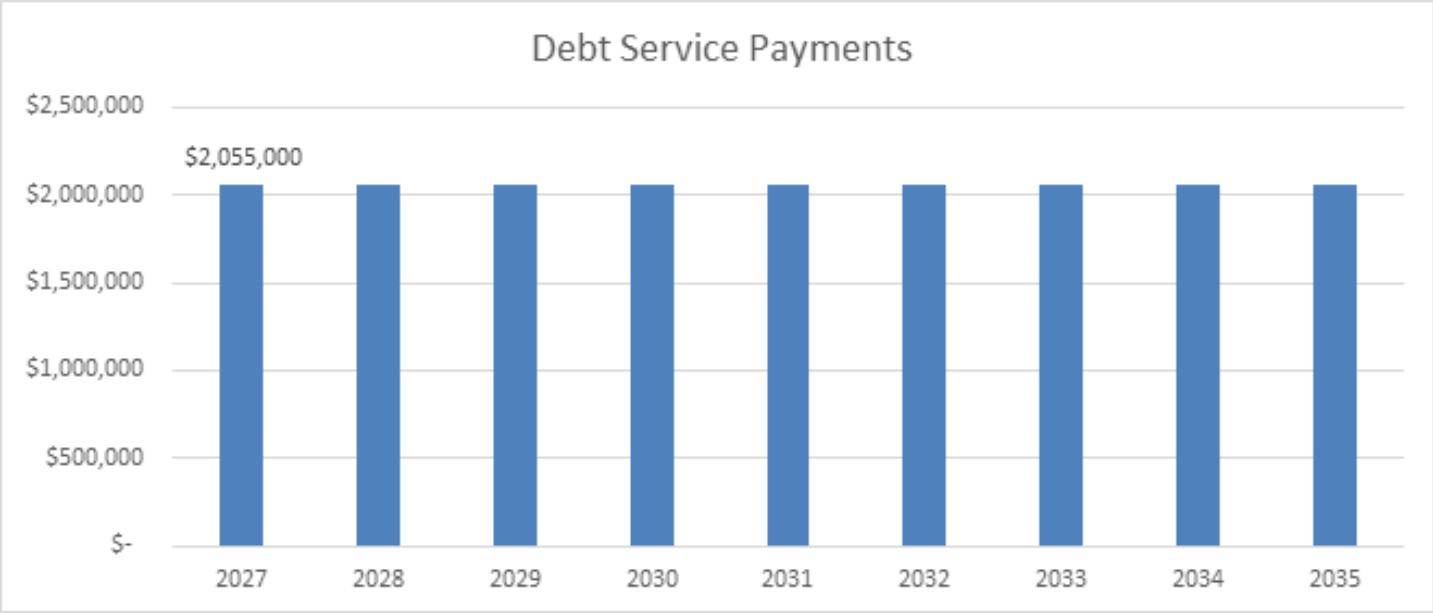
Challenges:

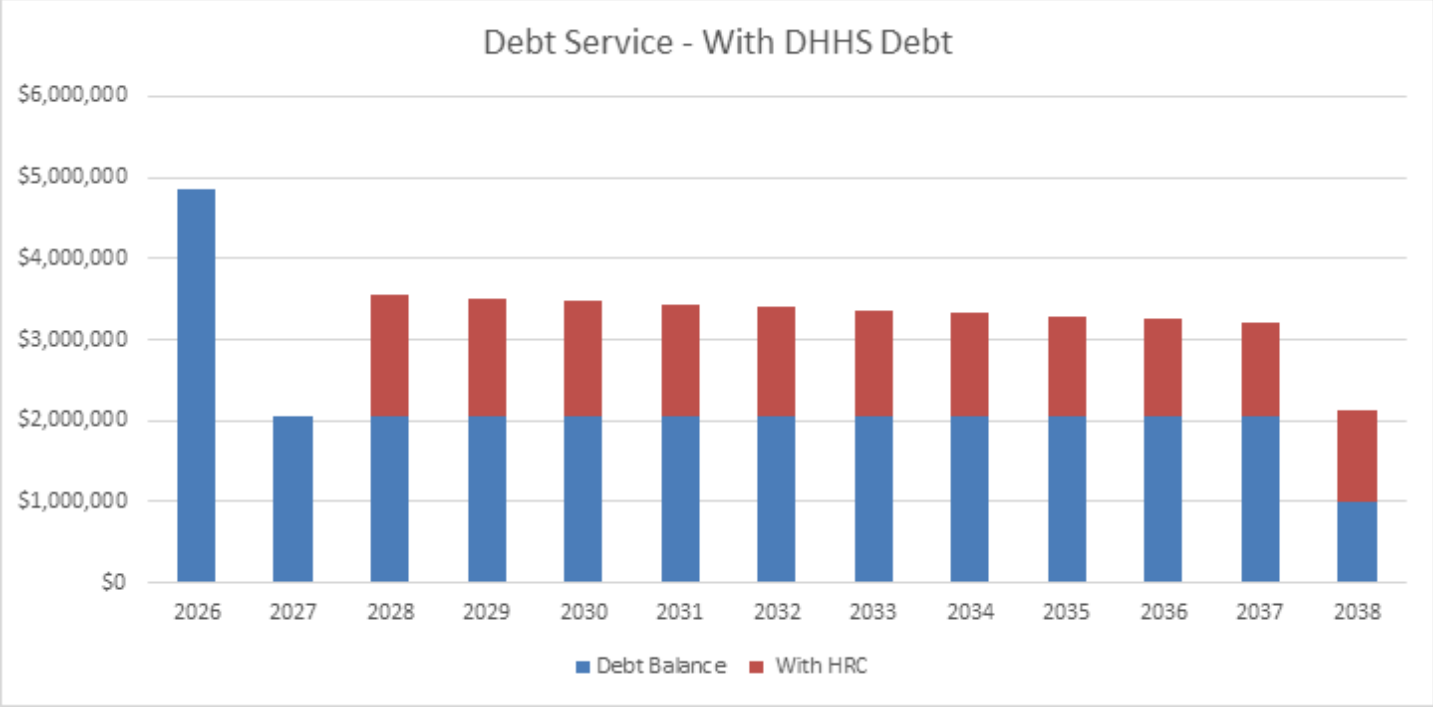
- Weak socioeconomic profile, relative to the assigned rating of Aa2.
- Should consider formal financing and debt management policies.
- Median family income is only $55,817 (4th quartile) of the US level.

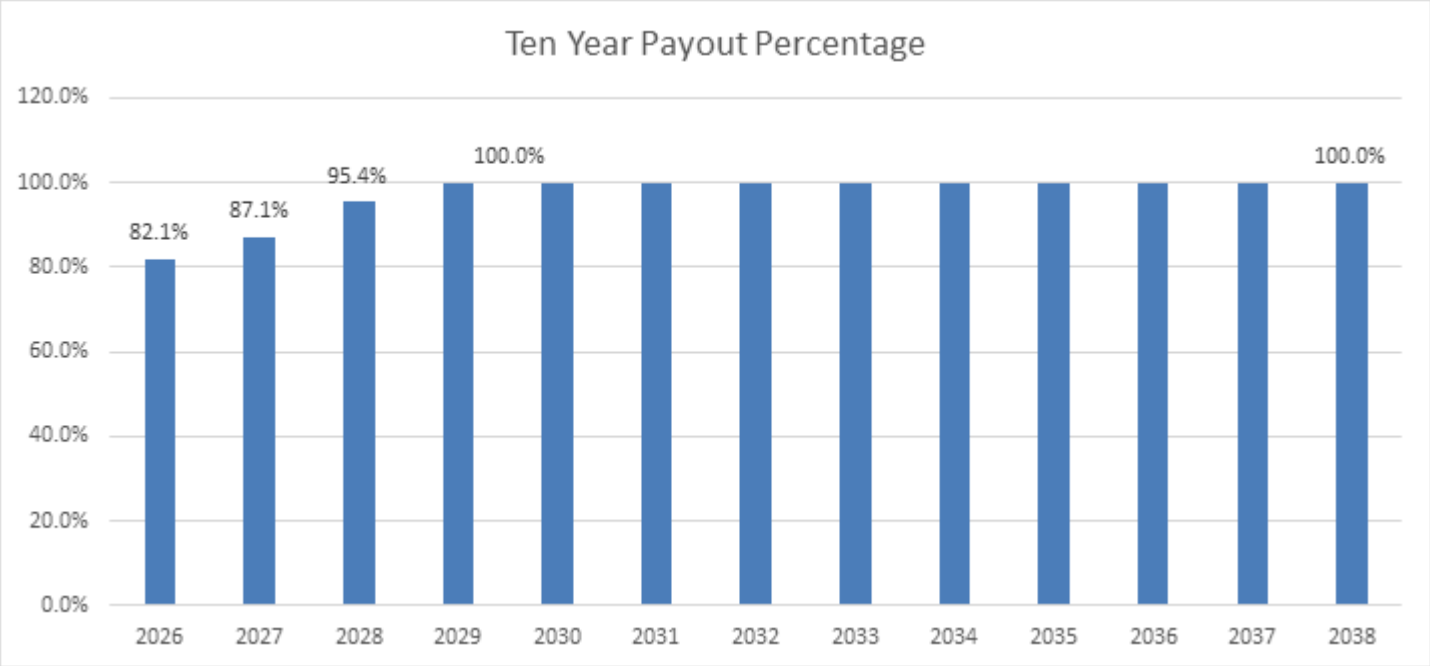
Existing Debt Load as of June 30, 2024:

BURKE COUNTY, NORTH CAROLINA
DEBT ROLLFORWARD ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

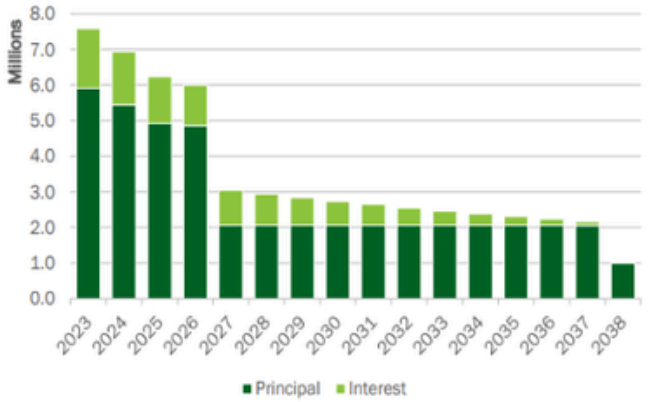
Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt	$ -	$ -	$ -	$ -
Notes from Direct Borrowings	34,834,100	-	(5,262,123)	29,571,977
Premium on Debt Issues	2,631,198	-	(211,485)	2,419,713
Other Post-Employment Benefits	17,387,423	46,590	-	17,434,013
Net Pension Liability	23,329,037	2,881,207	-	26,210,244
Net Pension Liability (LEOSSA)	2,706,725	25,546	(202,415)	2,529,856
Compensated Absences	9,447,807	4,878,531	(4,101,234)	10,225,104
Total Governmental Activities	$ 90,336,290			$ 88,390,907
Business-Type Activities				
Notes from Direct Borrowings	$ 979,004	$ -	$ (68,772)	$ 910,232
Landfill Closure & Postclosure	6,149,349	147,585	-	6,296,934
Net Pension Liability	828,607	96,716	-	925,323
Other Post-Employment Benefits	617,571	408,407	(2,083)	1,023,895
Compensated Absences	272,983	210,241	(149,271)	333,953
Total Business-Type Activities	$ 8,847,514			$ 9,490,337


Debt Service Payments
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
$2,055,000
2027
2028
2029
2030
2031
2032
2033
2034
2035


Debt Service - With DHHS Debt
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
2037
2038
Debt Balance
With HRC



Tax Supported Debt Service



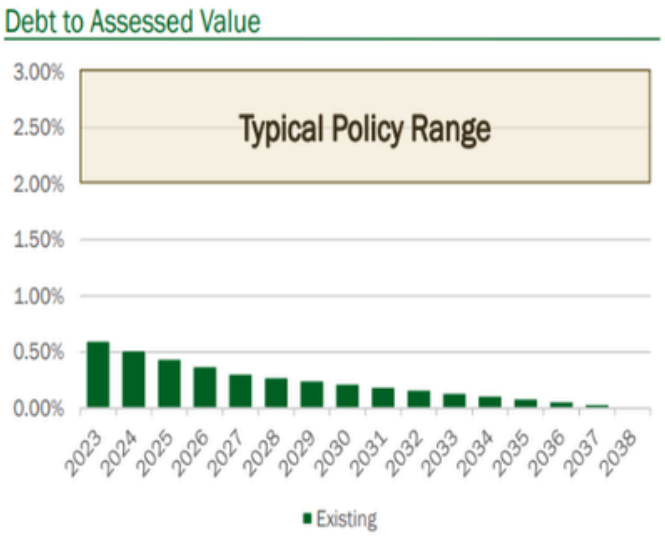
Par Outstanding – Estimated as of 6/30/2022

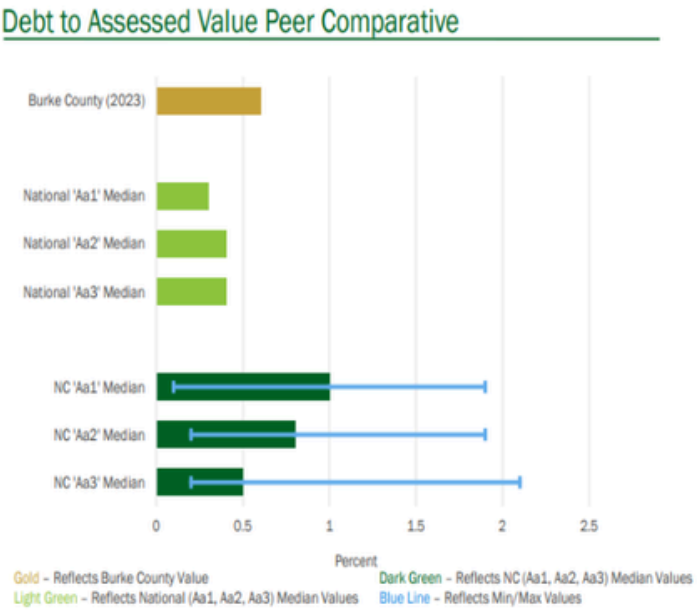
Type	Par Amount
General Obligation Bonds	$235,000
IPCs / LOBs / COPs	$44,485,000
Total	**$44,720,000**

Tax Supported Debt Service

FY	Principal	Interest	Total	10-yr Payout
Total	44,720,000	11,358,227	56,078,227	
2023	5,905,000	1,677,565	7,582,565	74.8%
2024	5,440,000	1,495,715	6,935,715	76.3%
2025	4,920,000	1,312,862	6,232,862	78.5%
2026	4,855,000	1,141,298	5,996,298	82.1%
2027	2,055,000	987,688	3,042,688	87.1%
2028	2,055,000	884,938	2,939,938	95.4%
2029	2,055,000	782,188	2,837,188	100.0%
2030	2,055,000	679,438	2,734,438	100.0%
2031	2,055,000	597,788	2,652,788	100.0%
2032	2,055,000	495,038	2,550,038	100.0%
2033	2,055,000	402,838	2,457,838	100.0%
2034	2,055,000	328,138	2,383,138	100.0%
2035	2,055,000	253,438	2,308,438	100.0%
2036	2,055,000	177,488	2,232,488	100.0%
2037	2,050,000	106,813	2,156,813	100.0%
2038	1,000,000	35,000	1,035,000	100.0%

- The County's debt capacity is represented by the total amount of outstanding long-term debt and is a key indicator used by banks and bond raters to assess future borrowing ability.
- The County's general fund debt funding requirement for FY 2026-2027 is approximately 1.5% of the general fund expenditures.





Bond Rating

- The County is currently rated Aa2 by Moody's – which is the third best rating that a County can have.
- Management is currently working on several key recommendations that could improve that rating over time. The key limiter according to Moody's is median family income.
- 11 Counties in North Carolina have a bond rating higher than Burke County.
- Included in the Charlotte MSA:
  - Charlotte, NC: Aaa/AAA/AAA
  - Mecklenburg County, NC Aaa/AAA/AAA
  - Huntersville, NC Aaa/AAA/nr
  - Union County, NC Aaa/AA+/AA+
  - Cabarrus County, NC Aa1/AA+/AA+
  - Indian Trail, NC Aa1/AA+/nr
  - Matthews, NC Aa1/AA+/nr
  - York County, SC Aa1/AA+/nr
  - Burke County, NC Aa2/AA-/nr
  - Gaston County, NC Aa2/AA/nr
  - Gastonia, NC Aa2/AA-/AA
  - Mint Hill, NC Aa2/ nr /nr
  - Mooresville, NC Aa2/AA/nr
  - Mount Holly, NC Aa2/AA/nr
  - Rowan County, NC Aa2/AA-/AA+
  - Kannapolis, NC Aa3/AA-/nr
  - Lincoln County, NC Aa3/AA+/AA+
  - Rock Hill, SC Aa3/AA-/nr

Debt Affordability

Burke County's capital improvement plan policy formally adopts several key debt management policy benchmarks that have been adopted by the Board of Commissioners. Included in those are debt ratios that the County Manager and Finance Director are required to regularly measure and manage inside key parameters. These benchmarks help promote strong affordability. Several key data indicators included in the policy are:

- 10-year payout
- Debt Service as a percentage of total expenditures
- Debt to assessed value
- Minimum fund balance policy

Over the next five (5) years, Burke County, in order to execute this CIP plan proposal, anticipates strategic debt issuances. Both short term and long-term, major, and non-major projects are equally evaluated for the advantages of financing versus pay-as-you-go (*of the **net costs** after grant opportunities are explored*).

Conclusion (FY 2026 - 2027)

Burke County's Capital Improvement Plan (CIP) consists of two (2) integrated components: (1) the annual capital budget adopted as part of the FY 2026–2027 budget ordinance, and (2) the Capital Improvement Plan Policy (Appendix A), which establishes the framework and criteria used to identify, evaluate, and prioritize capital investments. The capital budget is a forward-looking tool that aligns known and projected resources with planned capital uses in a disciplined and transparent manner.

The FY 2026–2027 CIP continues the County's transition from planning to execution, building upon the 2020 facilities assessment and subsequent Board direction. Using the priorities identified in that assessment, staff have developed an achievable multi-year investment strategy that leverages existing resources, aggressively pursues grants, and appropriately sequences projects to manage affordability. This plan is designed to advance key capital priorities without relying on unplanned tax rate increases, while recognizing that project costs and timing may evolve as design, bids, and funding decisions mature.

Over the next five years, Burke County will continue making targeted investments that strengthen public facilities, improve infrastructure reliability, expand technology capacity, and modernize service delivery environments. These investments will support long-term sustainability through improved building performance, safer and more functional workspaces, greater energy efficiency, and reduced deferred maintenance.

The CIP Policy provides the long-range structure for planning capital expenditures that extend beyond the annual budget cycle—typically five years—and ensures that Burke County's capital planning remains consistent, measurable, and aligned with Board priorities and fiscal stewardship.

The County's capital improvement plan was developed to achieve:

- Synchronization of future capital and operating budgets
- Systematically evaluate competing demands for resources and aligns with funding options
- Recognize and highlight current and future capital needs that will require future resources and prevent unexpected capital crises
- Promote accurate and achievable long-term strategic planning

A capital improvement plan is a dynamic community planning and fiscal management tool used to coordinate the location, timing, and financing of capital improvements over a multi-year period. It is critically important and one of the major responsibilities for a government entity. The CIP is a working document and should be reviewed and updated annually to reflect changing community needs, priorities, and funding opportunities to ensure that the infrastructure exists to advance strategic and long-term goals and objectives.

What is a Capital Improvement Plan?

The capital improvement plan (CIP) outlines the County's plans for achieving the goals, objectives, and service delivery levels desired by the Board of County Commissioners. The purpose of this plan is to forecast and match projected revenues and major capital needs over a five (5) year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the County.

The County defines CIP capital expenditures as any expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life of greater than one year. Typically, the County defines major value as an expenditure that exceeds $50,000.

The capital improvement plan is simply that – a plan. As such, projects are subject to change based on new or shifting service needs, special financing opportunities, emergency needs, or other directives or priorities established by the Board of Commissioners. Because priorities can change, projects included in outward planning years are not guaranteed for funding. The County CIP plan is to be updated annually to ensure that it addresses new and changing priorities within the County's strategic plan.

Introduction Information: The introduction sections consist primarily of the Managers Message – an executive summary of the CIP from the County Manager to the Board of Commissioners. It discusses the major factors impacting the CIP and provides a summary of projects that are on the horizon as well as funding sources.

CIP Project Information: This section includes a brief summary of the County's capital improvement projects approved in the fiscal year budget. For each capital expenditure, the plan includes a description of the project, justification of expenditure and how it addresses a County strategic goal. If applicable, the plan also addresses ongoing operational costs.

Development of The CIP Plan: The CIP plan is to be updated annually during the annual budget process and is to compete against other priorities of the strategic plan. Department Heads submit their capital planning documents in early February – which are then initially reviewed by the County budget office.

Once the projects are evaluated, the budget office recommends the selection and timing of capital projects through future fiscal years to the County Manager. First-year projects are incorporated into the County Manager's recommended annual operating budget. In some cases, plans are made to include the project in a separate capital project ordinance, to be approved by the Board of Commissioners when the operating budget is approved.

Operating Budget Impacts: Departmental budgets may be impacted by capital projects once they are completed and require maintenance/upkeep. Examples of these impacts include additional or reduced utilities, fuel costs, or staffing changes, which may not be realized until after projects are completed. When available, the impacts of capital projects on the annual operating budget are estimated and included. For many projects, the operating costs are captured in the department's annual operating budget, and no additional operating costs are listed. Most projects will not have an operating impact in the initial funding year since this is typically the construction/installation phase and operating budgets are not impacted.

Appendix A

Burke County Capital Improvement Plan Policy

1. **PREPARATION OF THE CAPITAL IMPROVEMENT PLAN (CIP):**
    a. The purpose of the capital improvement plan (CIP) is to forecast and match projected revenues and major capital needs over a five (5)-year period. Long-range capital planning is an important management tool, which strengthens the linkages between community infrastructure needs and the financial capacity of the County.
    b. All proposals for capital investment shall go through the capital planning process.
    c. Definition of appropriate capital items for inclusion on the CIP:
        i. Definition of a CIP capital expenditure – Expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life greater than one (1) year.
        ii. As a rule of thumb, items to be included in the CIP include those which:
            1. Involve the acquisition, renovation, and/or construction of a single fixed asset greater than $50,000 – excluding vehicle or equipment purchases other than major public safety rolling stock– which are included.
            2. Involve any land purchases not associated with or included in another CIP project.
    d. Difference between departmental capital outlay items (in operating budget) and capital project outlay items (in CIP):
        i. Departmental capital items shall not be submitted as part of the CIP. Departmental capital items include:
            1. Equipment/tools, furniture, office equipment such as computers and fax machines, minor remodeling, or other construction projects below $50,000 (such items should be outlined in the “Capital Outlay” section of the operating budget request).
            2. All vehicles/rolling stock/machinery below $50,000 other than public safety.
        ii. However, any upcoming, or 1st year costs associated with a CIP request shall be entered in the department’s operating budget request to ensure that 1st year CIP costs are noted and included in the Manager’s Recommended Budget.
    e. Inclusion of expenditures for maintenance and/or staffing in the CIP:
        i. All operating, maintenance, and personnel budget expenditures associated with the purchase of a CIP item shall be included and noted in the annual operating budget. However, for reporting and future expenditure forecasting purposes, the estimated additional expenditures on operating, maintenance, and personnel shall be included on all CIP requests.

2. **DEVELOPMENT PROCESS:**
   a. Departments are responsible for identifying, documenting, and justifying CIP requests. Departments are also responsible for obtaining project cost estimates and identifying appropriate revenue sources for the project (the Finance Dept. shall assist in identifying costs and appropriate revenue sources).
   b. The County Manager, in conjunction with the Finance Director and Budget staff, shall be responsible for coordinating the CIP process and submission of the CIP to the Board of Commissioners.
   c. The Finance Director shall evaluate and recommend a ranking of proposed projects to the Manager.
   d. Board review, recommendation, and adoption of CIP:
      i. The County Manager's Recommended CIP shall be submitted to the Board for their review and recommendation during the beginning stages of the annual budget process. NOTE: Governing Body recommendation of the CIP does not authorize money for any of the projects in the plan, but the recommendation by the Governing Body shall provide the County Manager direction to proceed with formulating the annual CIP and inclusion of first year CIP items in the County Manager's Recommended County Budget.
      ii. A Capital Projects Ordinance will be adopted by County Commissioners with the County's Operating Budget establishing necessary project fund structures for CIP expenditures at the beginning of the fiscal year.
3. **EVALUATION OF MERIT:**
   a. Proposed CIP items will be evaluated and ranked according to merit by requesting departments.
   b. Projects should generally be foreseen ahead of the time (preferably 2+ years) of need to allow time for planning long-term financing strategies or financing methods.
4. **FUNDING SOURCES:**
   a. Debt will be considered for capital projects under the following circumstances:
      i. The capital item is a long-living (useful life greater than one (1) year) asset.
      ii. The asset has a useful life expectancy that equals or exceeds the length of the debt financing period.
   b. The following types or combination of financing may be considered under the following circumstances:
      i. Debt methods:
         1. General Obligation Bonds (G.O. Bonds) – The capital item is used for a public facility or equipment that is a public good and that has no revenue-producing capability (e.g. municipal buildings or structures). Generally, G.O. Bonds are only used for major General Fund projects and require a referendum.

2. 2/3 General Obligation Bonds – Without voter approval, G.O. Bonds may be issued annually on 2/3 of net G.O. debt reduction (principal retirement) in the prior year.
3. Revenue Bonds -- The capital item is used for a non-public good in which a revenue stream is associated with the capital item (e.g. solid waste).
4. Property Secured Debt – The capital item can be secured as collateral itself. Includes lease or installment purchase transactions and certificates of participation (COPS) or limited obligation bonds (LOBS).

i. Non-debt methods (Also referred to as Pay-as-you-go, or Pay-Go)

1. Current revenues – The capital item can be acquired through existing revenues.
2. Capital reserves – The capital item can be funded from designated taxes or revenue streams that are set aside in a separate fund.
3. Fund Balance – The capital item can be funded with unassigned operating fund balances.
4. Grants – Funding of the capital item was secured upon application of a governmental grant.
5. Gifts – The capital item may be purchased or acquired with restricted or non- restricted donations by citizens or corporations.

a. Debt Limits

i. The County shall not exceed N.C.G.S. 159-55(c) Net debt as a percentage of estimated market value of taxable property shall not exceed [2.5%]. Net debt is defined as any and all debt that is tax-supported.
ii. The ratio of tax-supported debt service expenditures as a percent of total governmental fund expenditures shall not exceed [15.0%] with a minimum aggregate ten-year tax-supported principal payout ratio of [50%].
iii. The County Finance Director shall review other key debt ratios, see below, and inform the Board of Commissioners of any debt issuance/restructuring effects:
    1. 10-year payout
    2. Debt Service as a percentage of total expenditures
    3. Debt to assessed value
iv. "In the event that the County anticipates exceeding the policy requirements stated above, Staff may request an exception from the Board stating the reason and length of time for the exception."

b. Over or Underestimated Projects

i. In the case of a capital project that is under or overestimated, projects will be evaluated on a case-by-case basis.

Financing Position

Development of a capital improvement plan requires the alignment of an identified project need with a specific funding source. Burke County has three primary funding sources for capital improvement projects:

1. Pay-as-you-go – operational in nature – less than $50,000, approved in budget process.
2. Capital reserve fund – funded through operational re-engineering savings to fund future projects.
3. Debt financing – Bank or public borrowing – requires L.G.C. and local Board approval. Paid back over useful life of the asset.

"The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts."

"The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval and maintain a balanced CIP with identified funding sources for proposed project expenses."

BURKE COUNTY

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

PRESENTATIONS

Subject Title: CM - Public Education Funding & Performance

Presented by: Brian Epley

Summary of Information: An update on public education funding and performance will be provided.

Strategic Plan Focus Area Alignment:
No. 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.

Budgetary Effect: N.A.

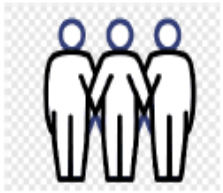
County Manager's Recommendation: N.A.

Legal Review: N.A.

Suggested Motion: No action requested.
Receive comments.
Provide direction if needed / desired.

Public Education Policy & Funding 2026-2027

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

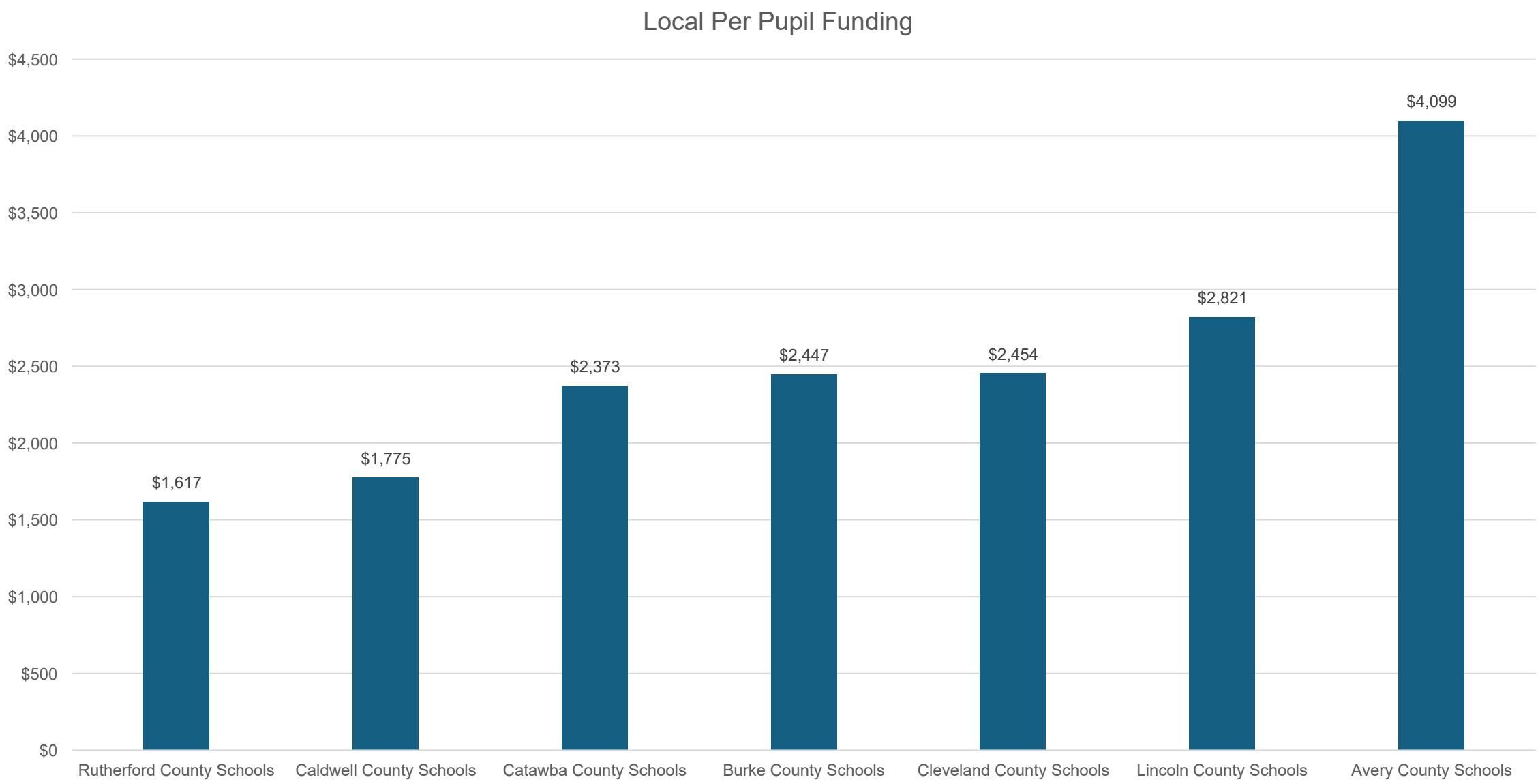
Pursuit of the high-performing organization model that ensures high quality, transparent and efficient use of public resources.



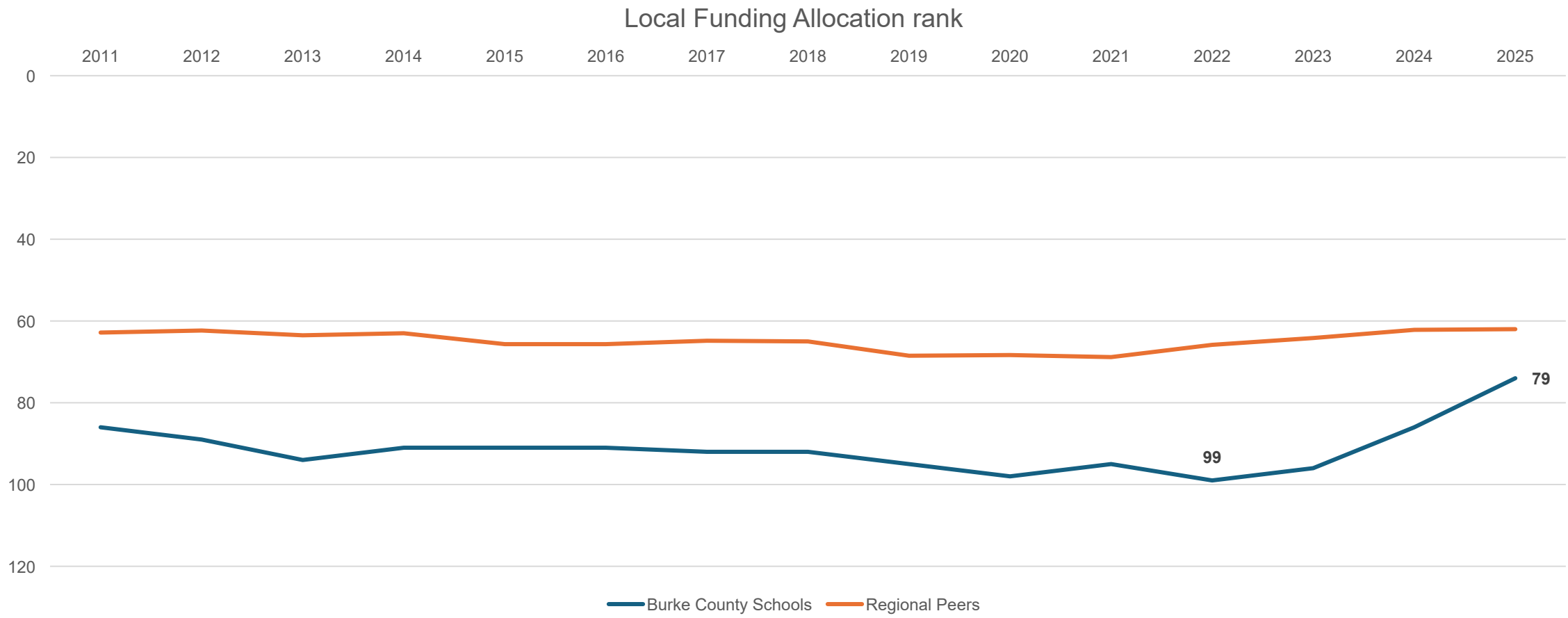
FOCUS AREA 5: EMPLOYER OF CHOICE

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

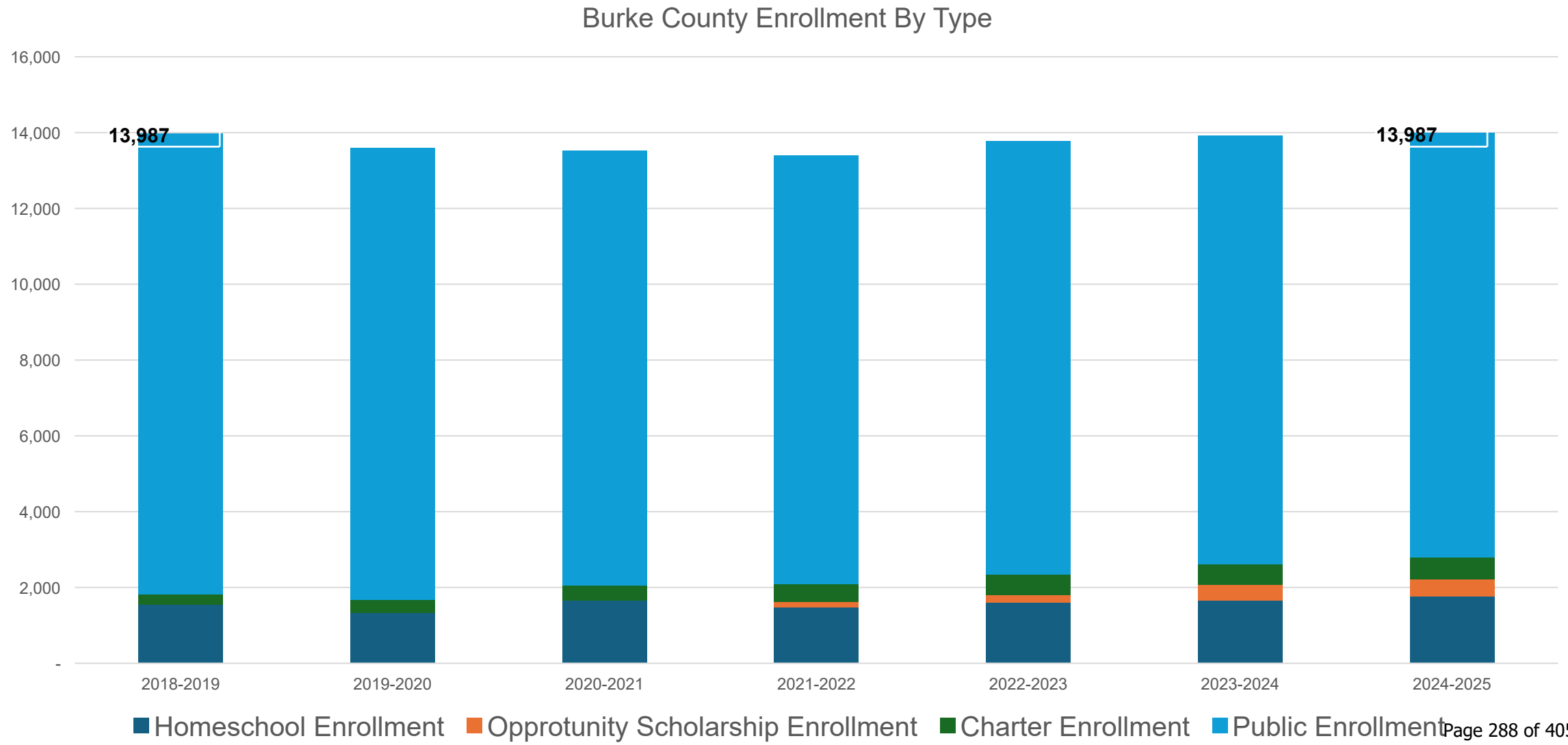
BURKECOUNTY
ALL ABOUT OPPORTUNITY


Local Per Pupil Funding
$4,500
$4,000
$3,500
$3,000
$2,500
$2,000
$1,500
$1,000
$500
$0
$1,617
$1,775
$2,373
$2,447
$2,454
$2,821
$4,099
Rutherford County Schools
Caldwell County Schools
Catawba County Schools
Burke County Schools
Cleveland County Schools
Lincoln County Schools
Avery County Schools

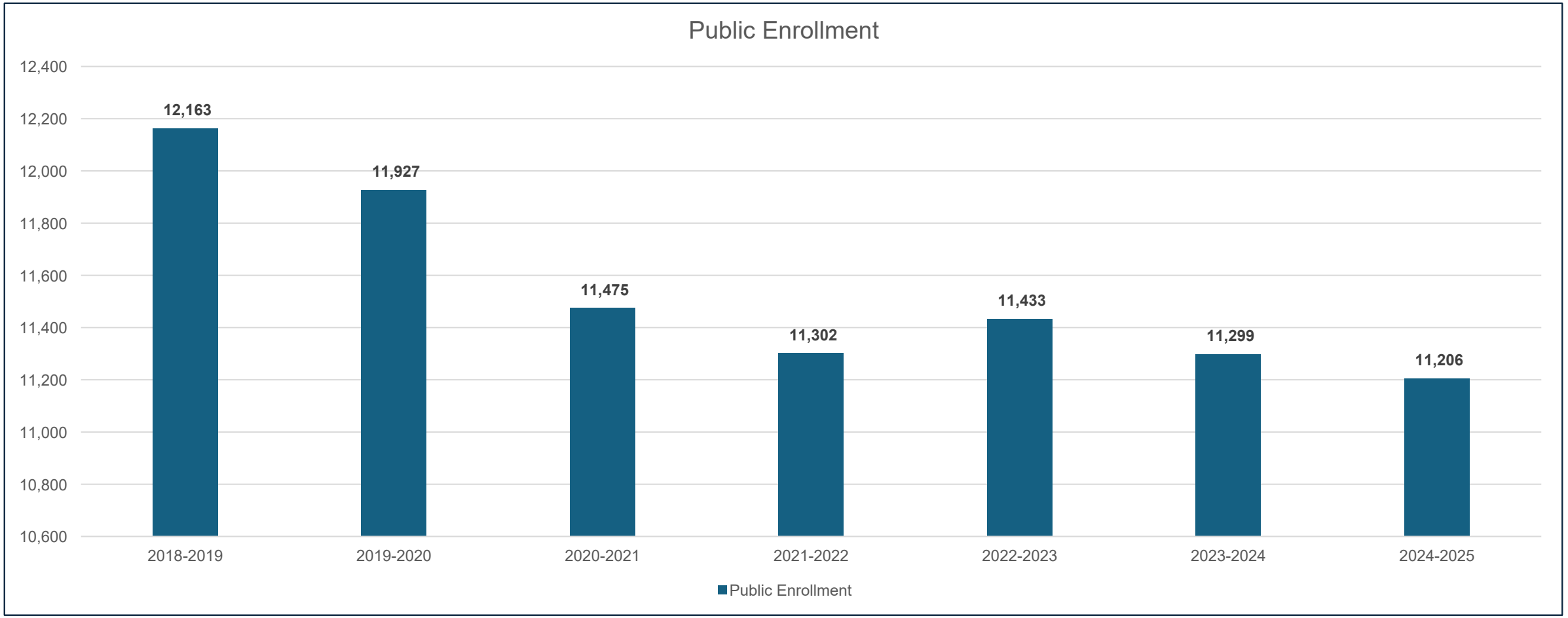
Local Funding Progress



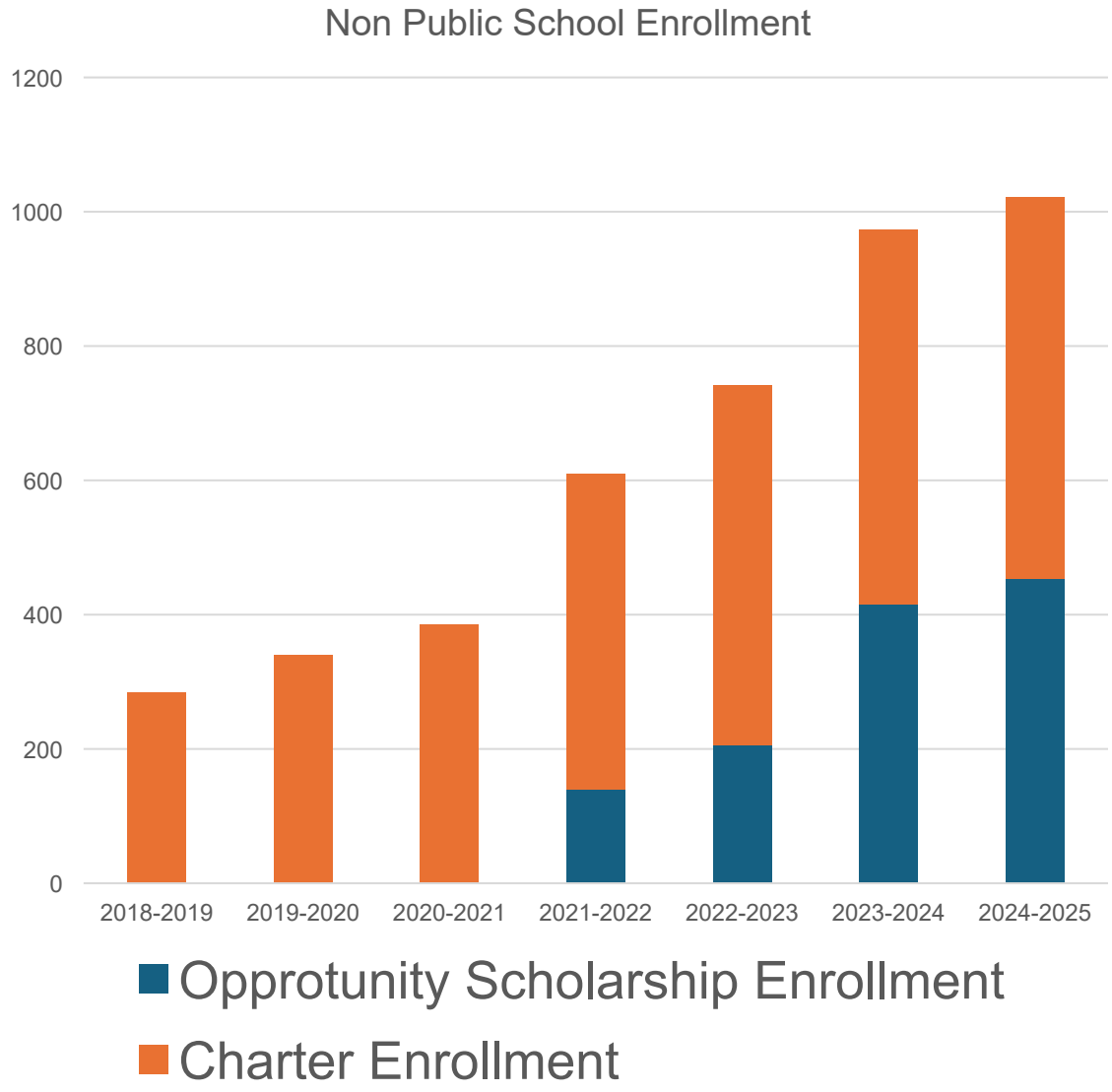
All Educational Enrollment



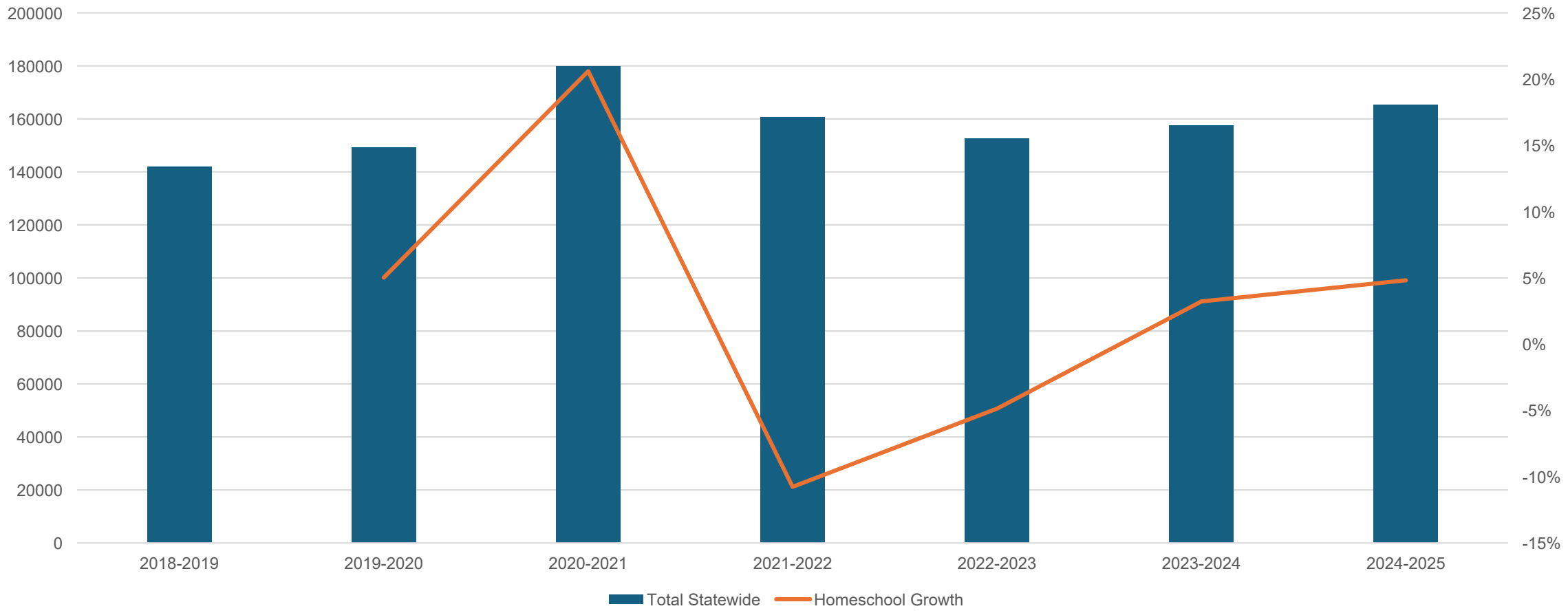
Public School Enrollment



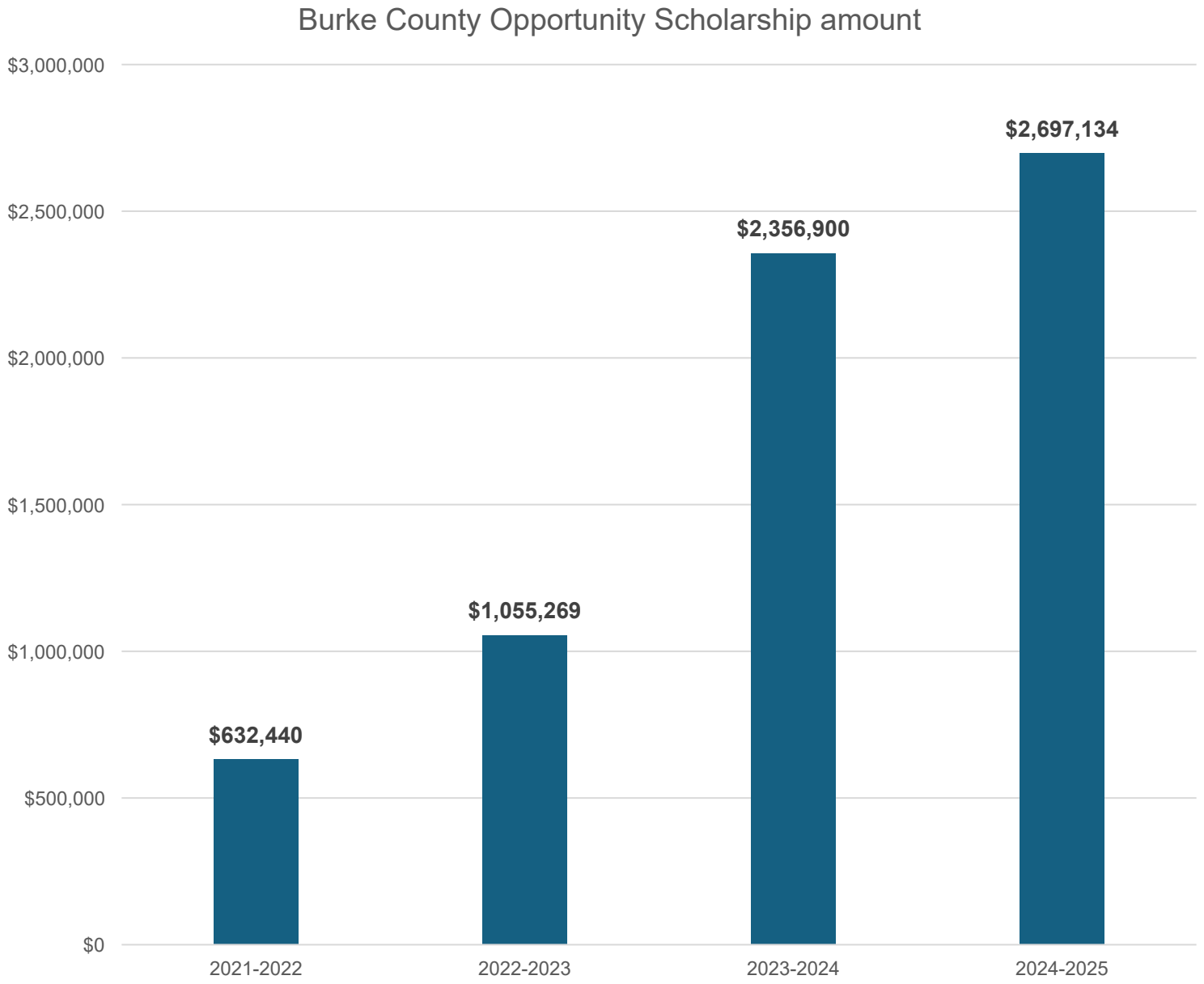
Non-Public Enrollment



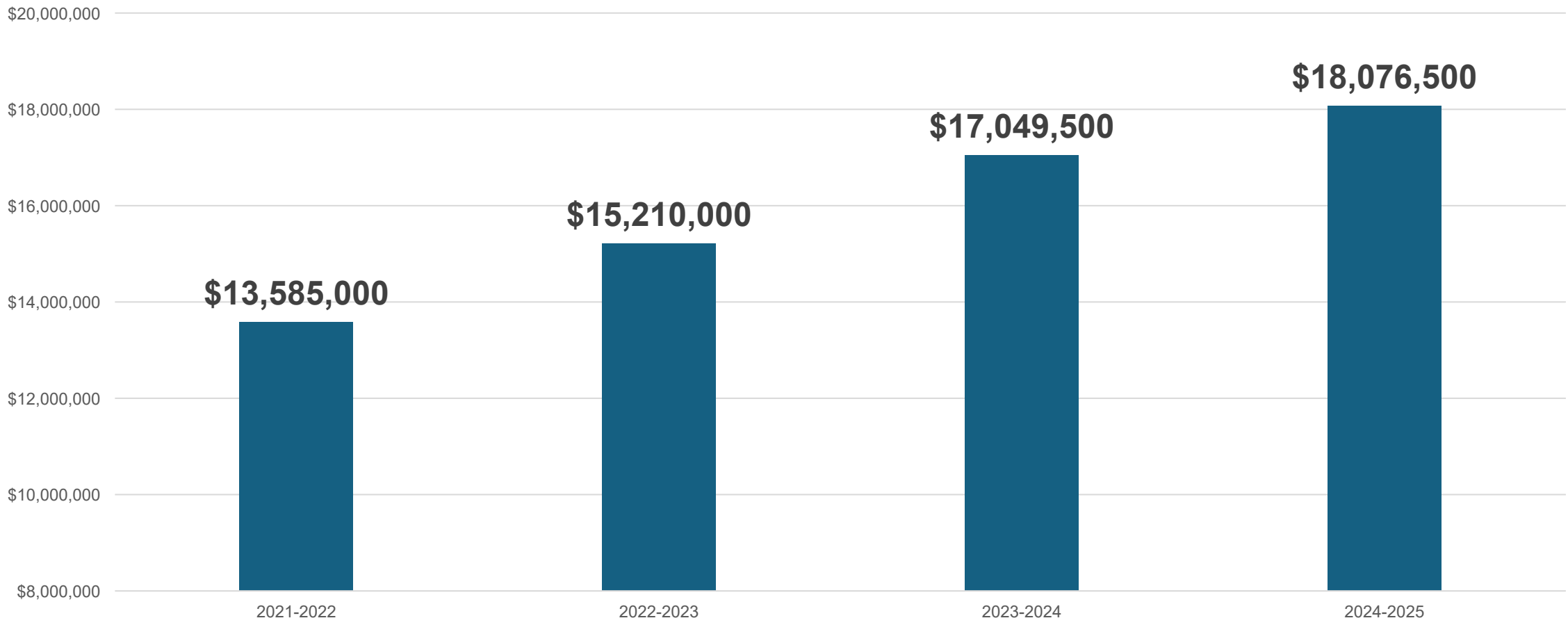
Statewide Homeschool Trends



Opportunity Scholarship Impact



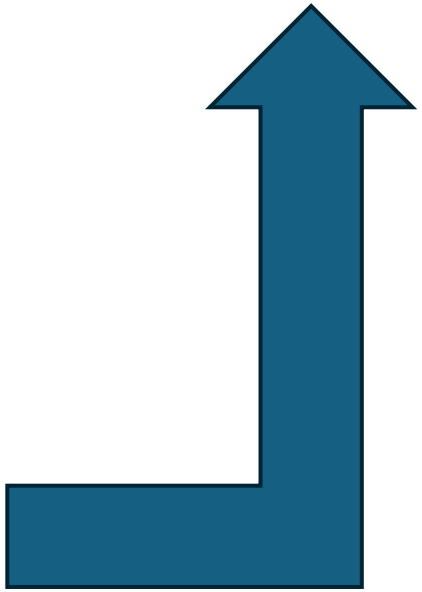
Total Revenue Diversion



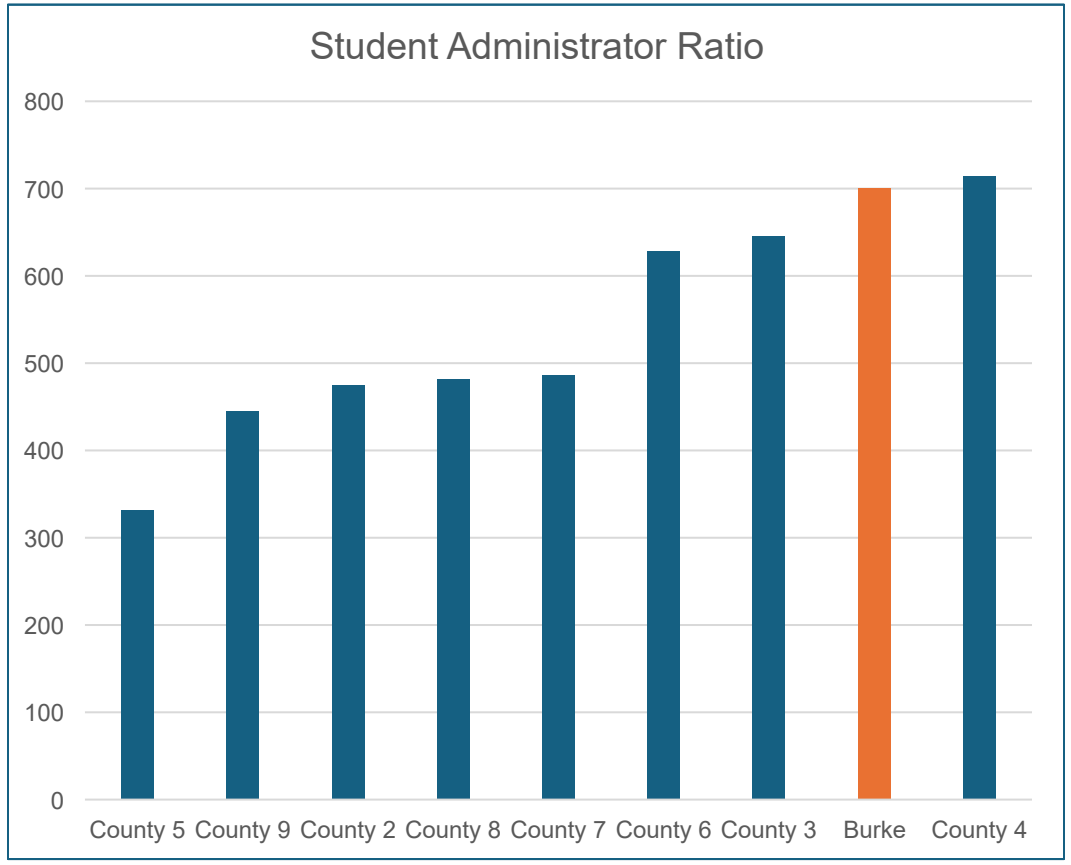
Alternative Schooling Funding Impact

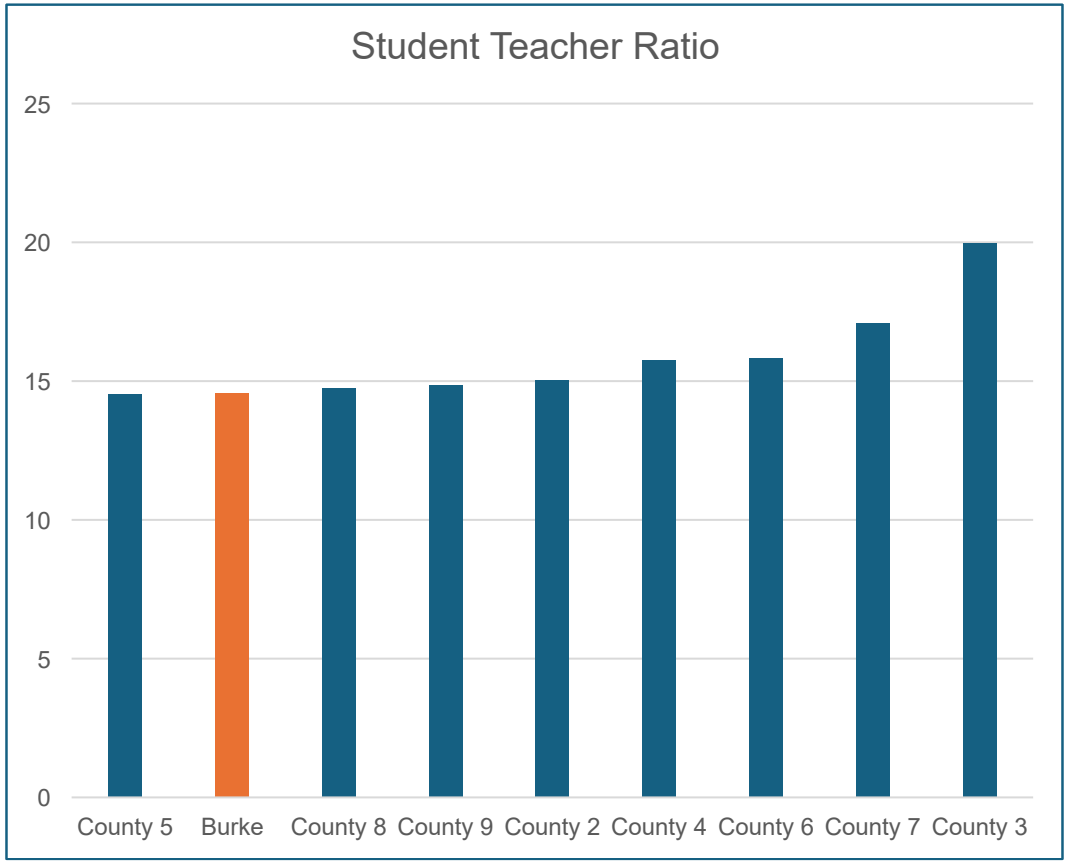
	2018	2025	Change	Budget Impact	5 year impact	Teacher Funding Equivalent
Burke Public Schools ADM	12,163	11,206	(957)	($12,441,000)	($62,205,000)	(888)

Non-Traditional School Change 2018-2025	
Private School Growth	453
Homeschool growth	220
Charter Growth	284
Total	957

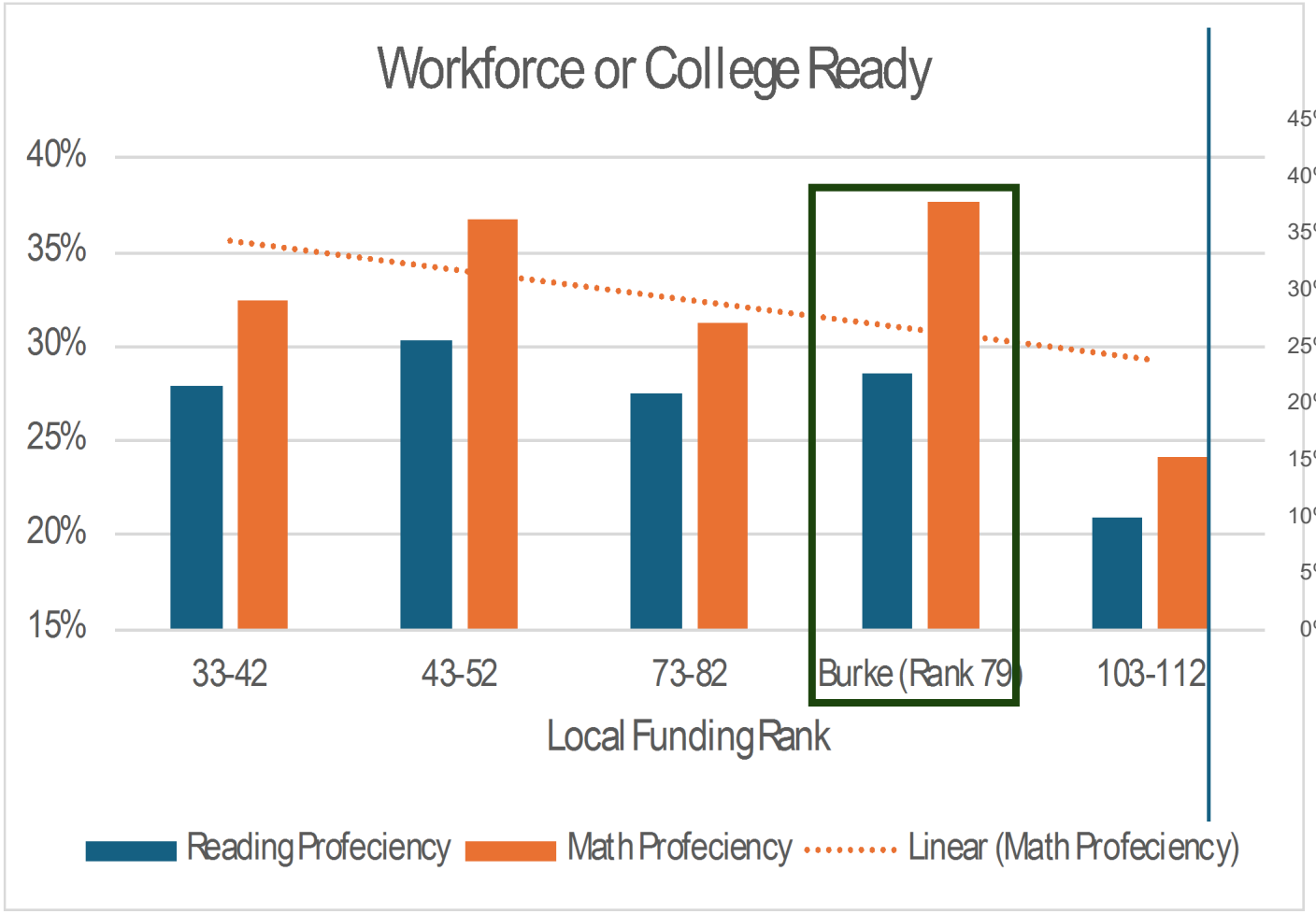


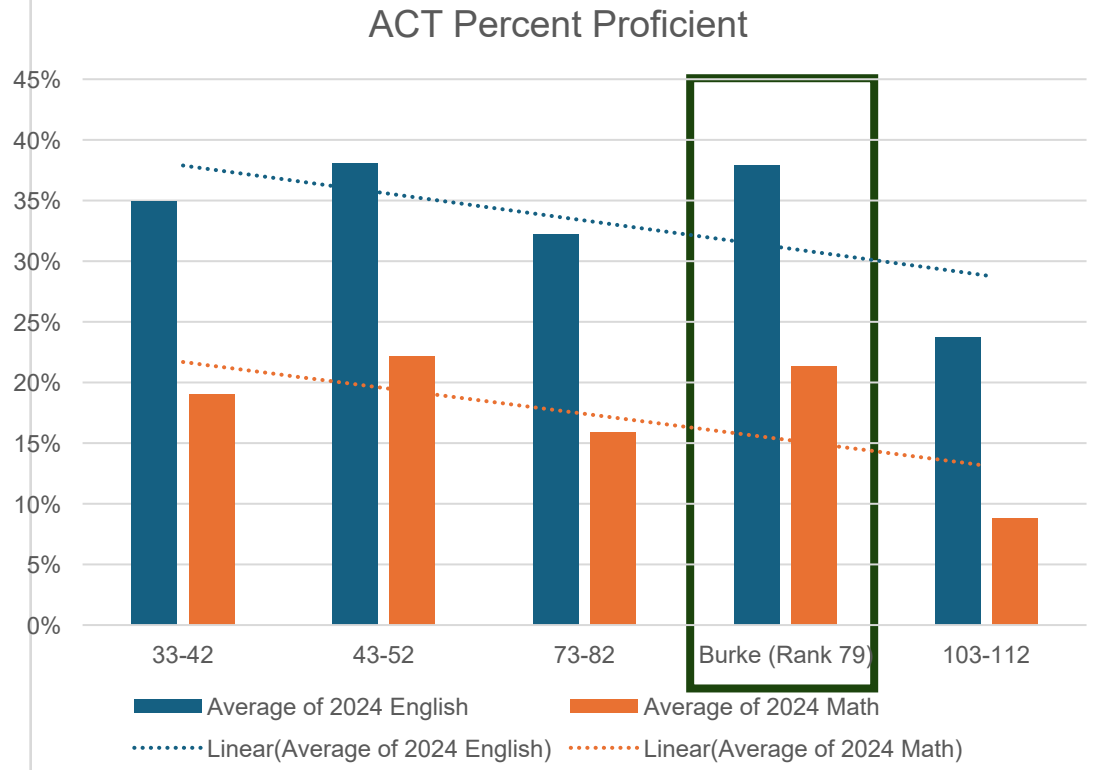
Funding Teachers First





Focus on Results





FY 26-27 Deficit Summary

Here is the language sent to DPI on Monday (June 30) by the U.S. Department of Education on the federal funding that is being withheld: “Given the change in Administrations, the Department is reviewing the FY 2025 funding for the [Title I-C, II-A, III-A, IV-A, IV-B] grant program(s), and decisions have not yet been made concerning submissions and awards for this upcoming academic year. Accordingly, the Department will not be issuing Grant Award Notifications obligating funds for these programs on July 1 prior to completing that review. The Department remains committed to ensuring taxpayer resources are spent in accordance

Deficit Summary	
Average Daily Membership Decline	$1,612,090
State Revenue Decline of 2.5%	$2,755,656
SNP Indirect Cost	$201,000
Title 2 Funding	$409,306
Title 3 Funding	$162,786
Title 4 Funding	$415,520
Total Funding Loss	**$5,556,358**
Expected Cost Increases	
2% COLA	$130,640
5% Health Insurance	$142,219
Inflation 2.7%	$213,278
Total Cost Increases	**$486,137**

Federal Funding Overview: Titles II, III & IV (NC Schools)

- **Title II – Supporting Effective Instruction**
- **Purpose:** Strengthen teachers and school leaders
  Used For:
  - Professional development
  - Instructional coaching
  - Class size reduction
  - Principal leadership support

Federal Funding Overview: Titles II, III & IV (NC Schools)

- **Title III – English Learner Support**
- **Purpose:** Support students learning English
  Used For:
  - ESL teachers & tutoring
  - Language development materials
  - Translation & family engagement services

Federal Funding Overview: Titles II, III & IV (NC Schools)

- **Title IV – Student Support & Enrichment**
- **Purpose:** Support the “whole child”
  Used For:
  - Arts, STEM, civics programs
  - School safety & mental health
  - Educational technology

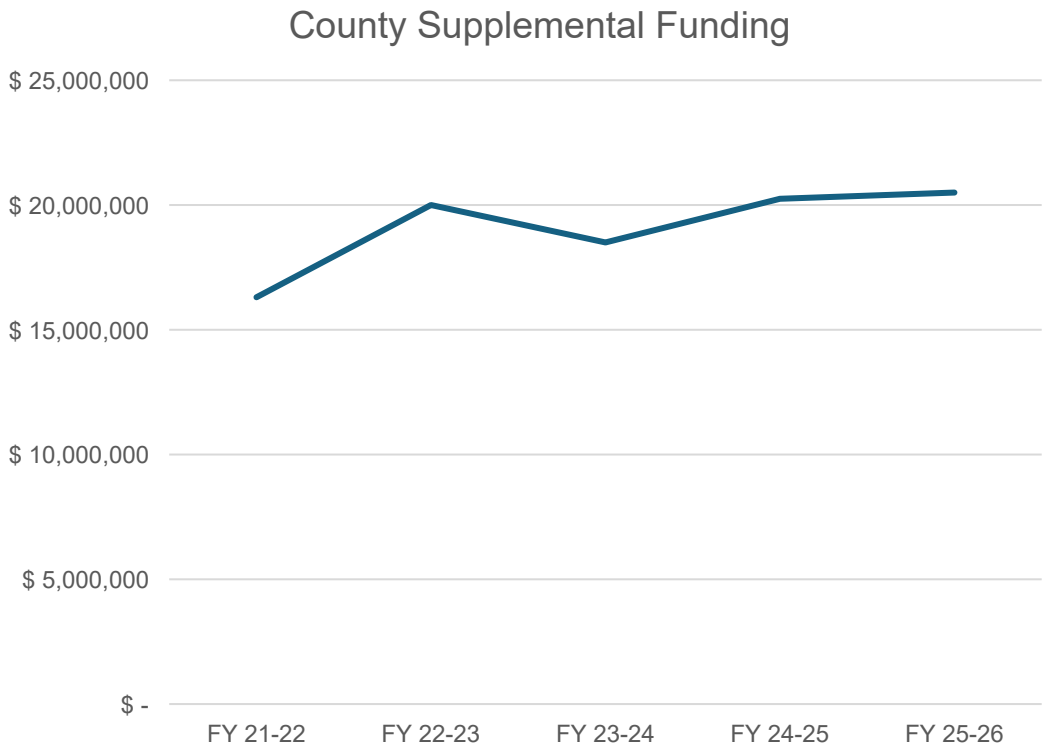
Funding Shortfall Consideration

Item	Amount
Projected Budget Shortfall	$4,600,000
Strategic Administrative reduction	$3,100,000
School Fund Balance Appropriation*	$750,000
County Funding Request	$750,000

*Current School Fund Balance is $2,500,000
*FY-26-27 could reinstate low wealth funding

Consideration Strategies

- School Health Nursing……TBD
- Increased Operational allotment.….TBD



Commissioner Direction and Questions

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

PRESENTATIONS

Subject Title: AM250 - Update on Semiquincentennial Activities

Presented by: Ed Phillips

Summary of Information: Ed Phillips, Chair of the America 250 Committee, will provide an update on planned activities for the semiquincentennial celebration.

Strategic Plan Focus Area Alignment:
No. 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.

Budgetary Effect: N.A.

County Manager's Recommendation: N.A.

Legal Review: N.A.

Suggested Motion: No action requested. Provide direction if needed / desired.

AMERICA 250: BURKE COUNTY ACTIVITIES

- Date: March 5, 2026
- Presenter: Ed Phillips, Chair

  America 250 NC Burke County

EXECUTIVE SUMMARY

- Goal: Community-wide America 250 engagement
- Budget: State Grants $30,000
  - (REV War Weekend 2025)
- $10,000 (Pole Banners)
- Burke County investment: $0

OBJECTIVES

- Community Engagement
- Heritage Education
- Historic Sites Visitor Attraction

FLAGSHIP EVENTS

- **Revolutionary War Weekend- September 26-27, 2025**
  - 40 “stations”
  - Reenactors
  - Speakers
  - Trolley and Bus Shuttles
  - Paid for with $30,000 Grant from NCDCNR

    900 attendees

- **Historic Site Tour- September 26, 2025**
  - 40 tickets sold @ $30 each
  - 4 Historic Sights plus lunch
  - Guests from 3 states
  - Grant paid for busses

FLAGSHIP EVENTS

Liberty Tree Planting

- Freedom Park
- Tree Donated by Burke County grower (Red Maple)
- Dedication to be determined when plaque is ready
- Cost $250 to State Organizer

FLAG SHIP EVENTS

- **4th Grade Flag Contest**
- 11 schools submitted flags
- Winner and Runner-up selected by America 250 Committee
- State winner to be announced later
- Zero Cost

FLAGSHIP EVENTS

- **Time Capsule**
- Designed and manufactured by WPCC
- Location: Burke County Register of Deeds lobby
- Contents: To be determined by Committee
- Cost: $2,000+
- Funding: Grant Applied for. Verbally approved. No check yet!

4TH OF JULY, 2026

- **Fireworks**

  -Morganton and Valdese

- **Parade**

  - Glen Alpine

Many discussions regarding a parade in downtown Morganton.

Volunteers to work on a 4th of July event have been limited.

February 26th meeting with City/County Reps determined that resurrecting a parade in downtown Morganton was not feasible.

It was determined that the best option was to promote the well-established Glen Alpine 4th of July Parade!

PARTNERSHIPS & SPONSORSHIPS

- **Partners:**

  WPCC

  Historic Burke Foundation

  D.A.R.

  S.A.R.

  Burke County Public Schools (BCPS)

  The Paper

4TH GRADE OUTREACH

- North Carolina History taught in 4th Grade
- 20+ Year History of Revolutionary War Week educational programming
- Managed by the Historic Burke Foundation
- Due to ageing volunteer corps, no event was scheduled in 2025
- Spring, 2026 event postponed to Fall, 2026
- Discussions with BCPS about future of this program
- Possibly creating a video for in-class use along with historical reenactors at each school. Eliminates field trip and weather-related issues for volunteers.

MARKETING & OUTREACH

- Social media campaigns
- Billboards
- Partner email cross-promotion

BUDGET SNAPSHOT

- County Admin Support: Minimal staff time
- Burke County TDA CEO Ed Phillips has been managing America 250 projects on behalf of the Burke County Board of Commissioners.
- Grant Administration is currently being managed through the TDA
- $40,000 in State Grants have been received and mostly expended
- $8,000 balance for 4th Grade Educational Outreach, Time Capsule, Liberty Tree and 4th of July, 2026 event. These funds must be spent before September 30, 2026.

2026-2030

- 2027= Burke County's 250th Anniversary! 1777
- 2030= 250th Anniversary of the Battle of King's Mountain
- Overmountain Men gathered in Quaker Meadows, October, 1780
- 1,500 men mostly on horseback at Quaker Meadows

REQUEST & NEXT STEPS

- Request limited seed funding for local events 2027 – 2030 ($_____)
- Authorize staff liaison support
- Endorse partnership-driven approach
- Schedule follow-up planning session

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

PRESENTATIONS

Subject Title: CM - Budget Forecast

Presented by: Brian Epley

Summary of Information: An update on the following topics / initiatives will be provided:

- Budget forecast
- BBB
- FY 28 Property Revaluation

Strategic Plan Focus Area Alignment:
No. 4- Fiscal Stewardship
Pursuit of the high-performing organization model that ensures high quality, transparent and efficient use of public resources.

Budgetary Effect: N.A.

County Manager's Recommendation: N.A.

Legal Review: N.A.

Suggested Motion: No action requested.
Receive comments.
Provided direction if needed / desired.

BURKE COUNTY 2027 REVALUATION & TAXING DATA

BURKECOUNTY

IMPROVING LIVES IN BURKE COUNTY

SERVICE | SUPPORT | ENHANCEMENT

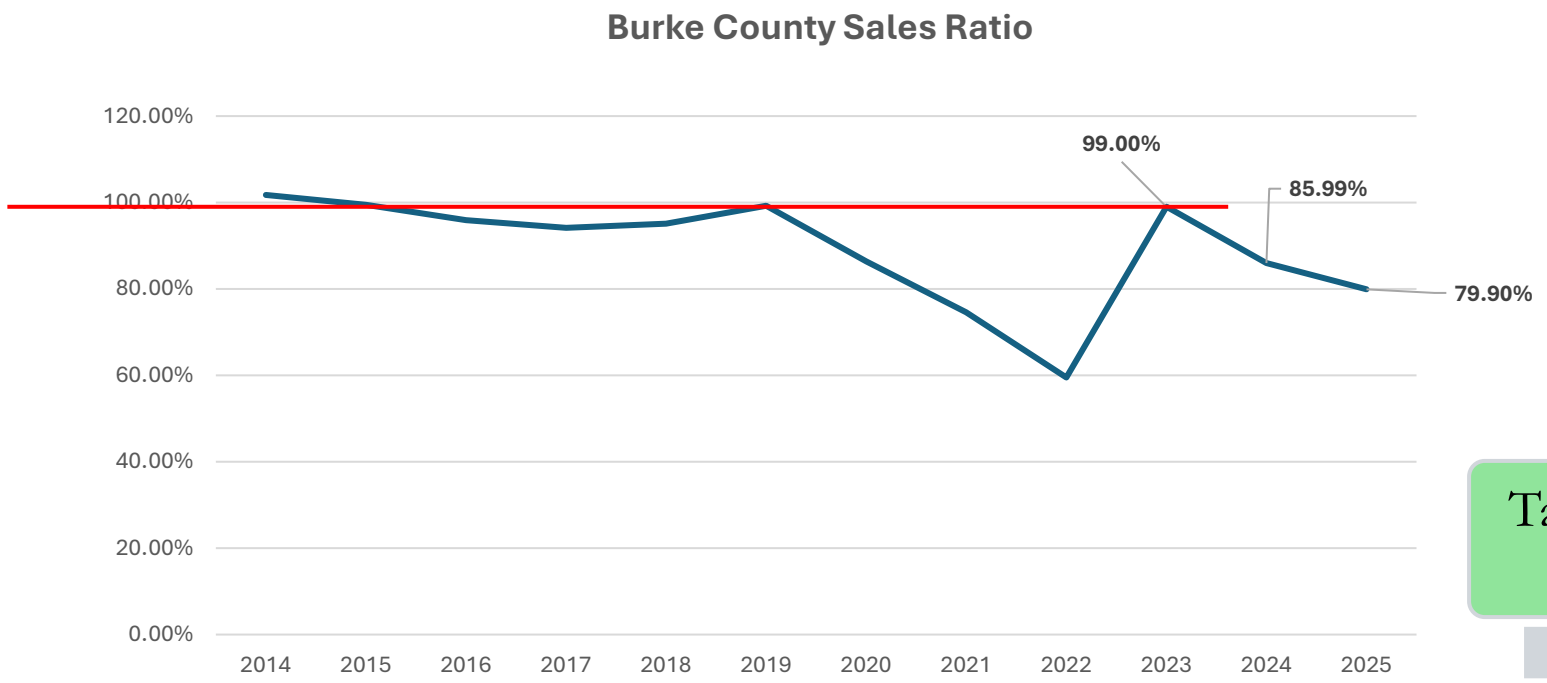
Empathy	Teamwork	Accountability	Performance	Growth
We treat all people with fairness, respect, and kindness; we encourage diverse perspectives.	We prioritize shared goals and believe we can achieve more when we work together.	We can communicate openly and honestly with employees and stakeholders. We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

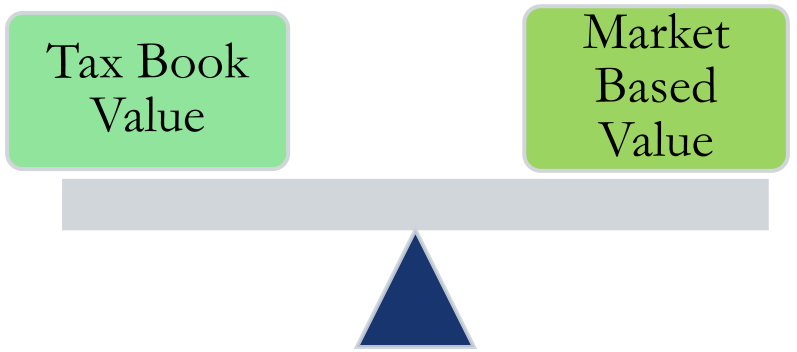
Revaluation Analysis

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

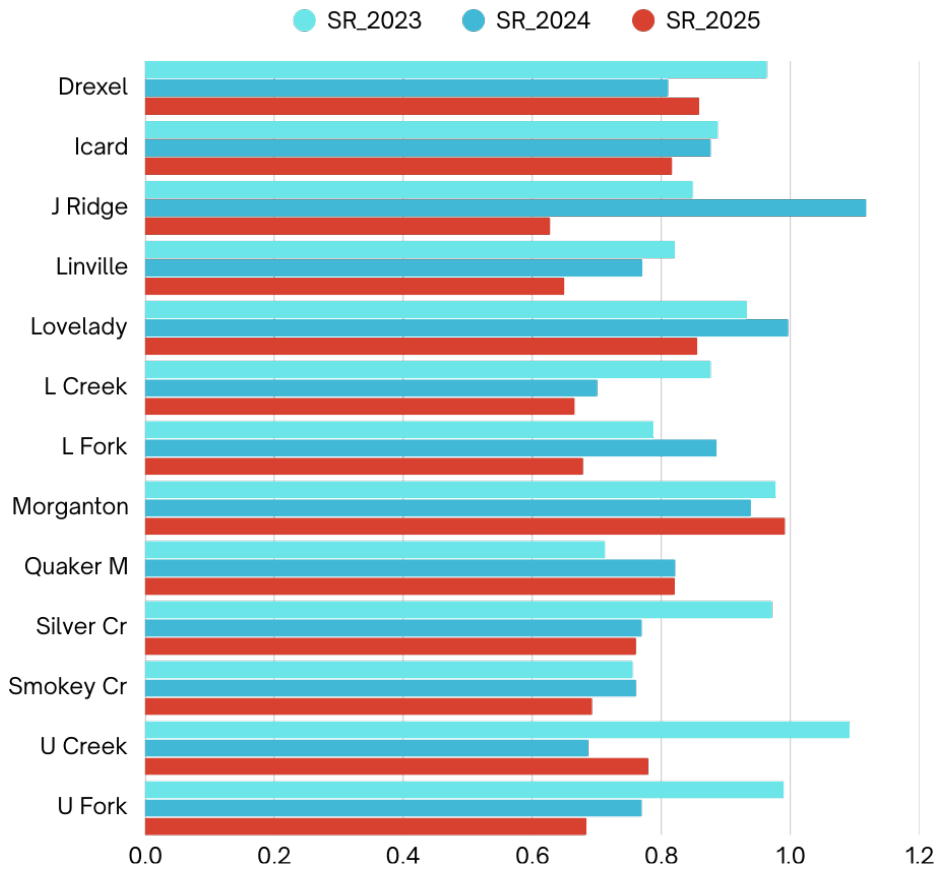
$45,102

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

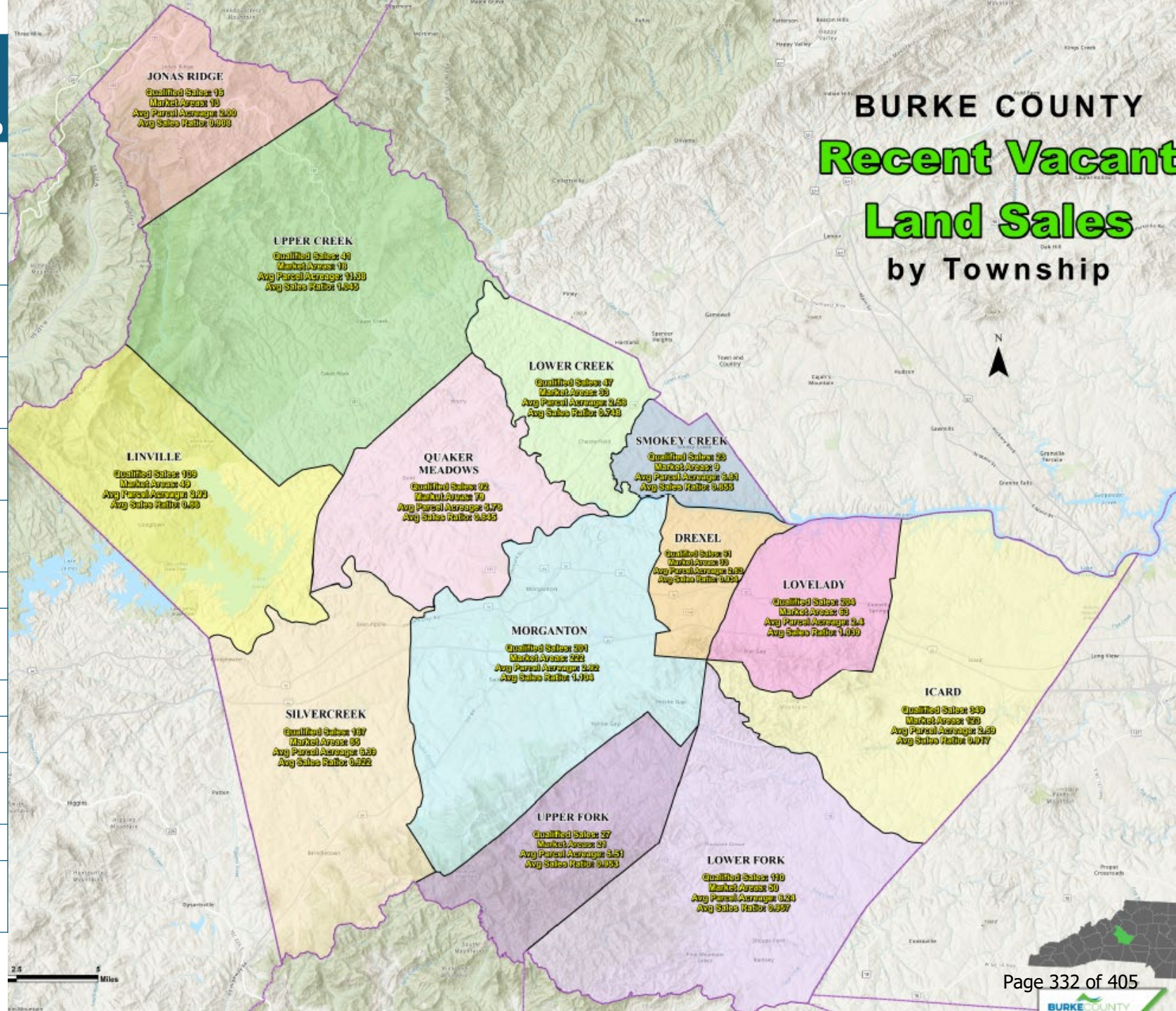
- All vacant land sales are trended
- Trending applied before evaluating performance
- Ensures sales from different years are comparable

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

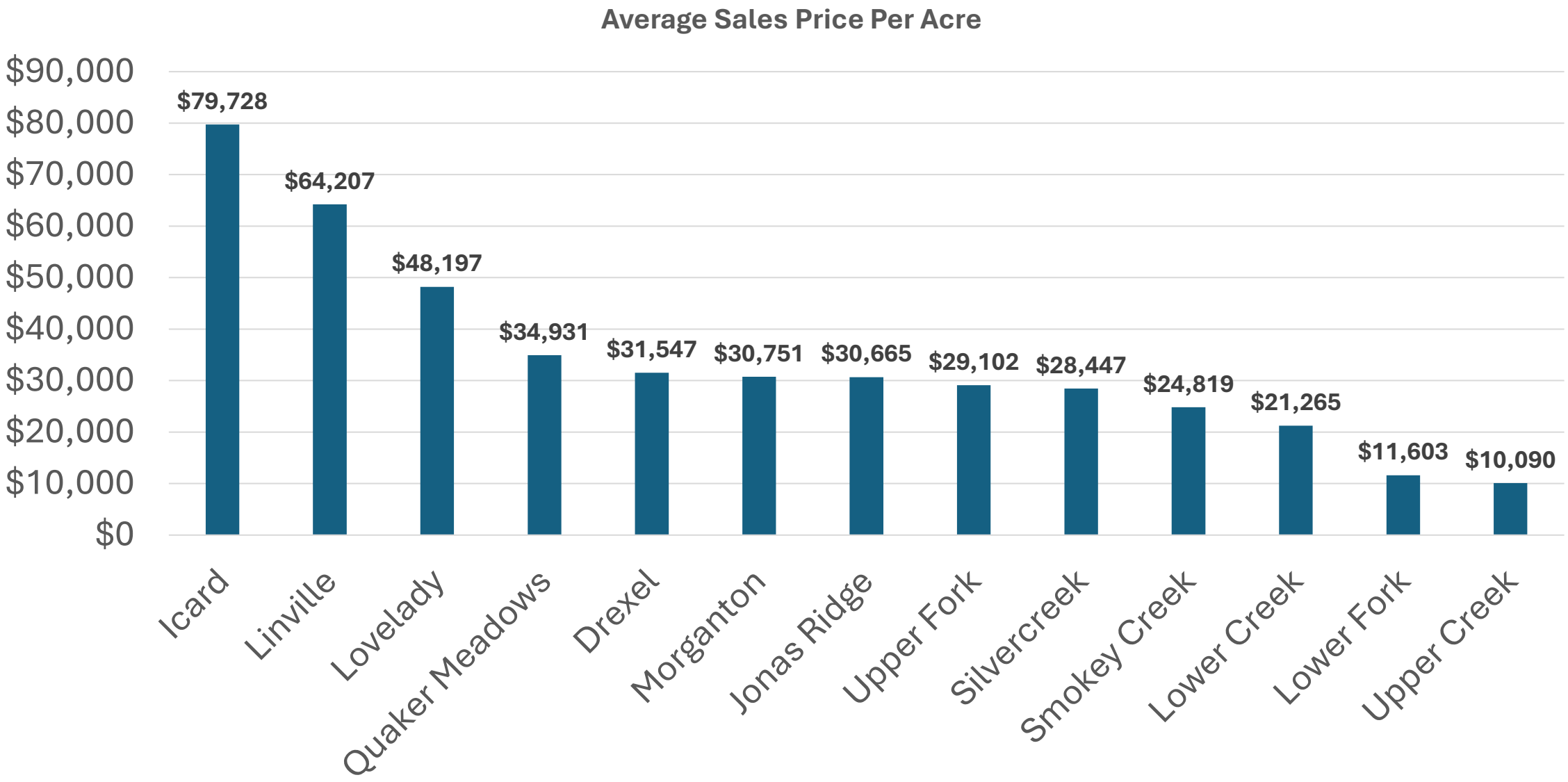


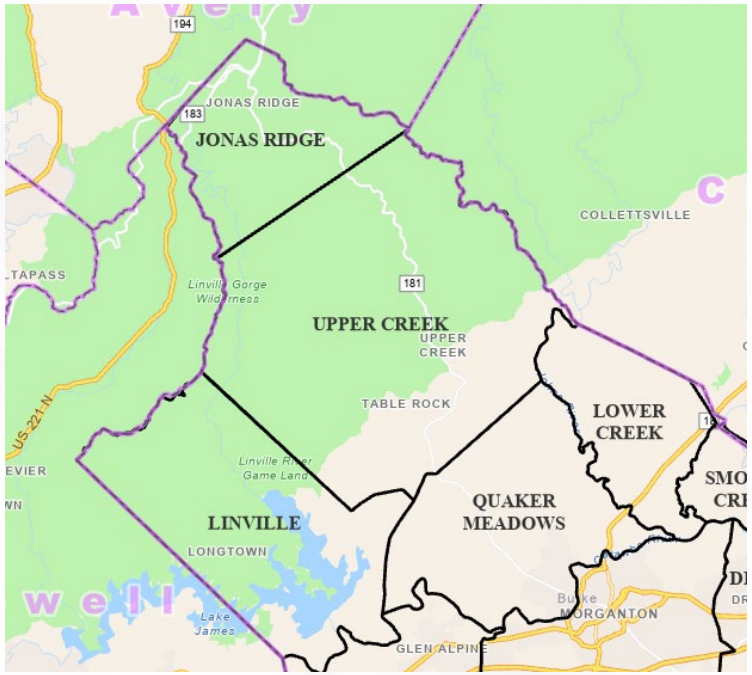
SALES BY TOWNSHIP

.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

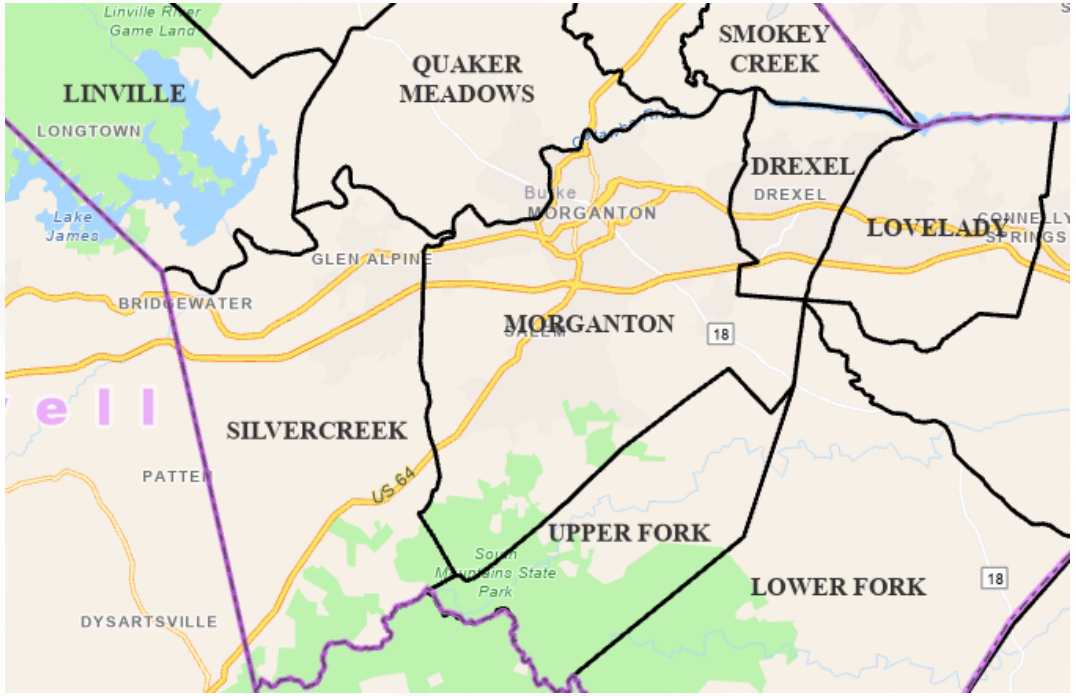
Improved SR_trended: 0.755

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

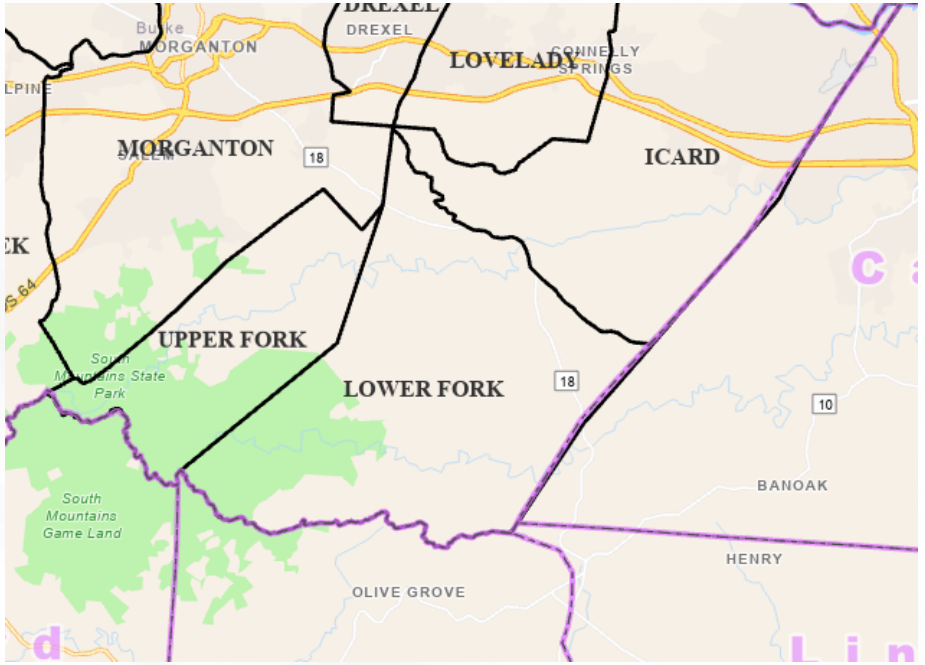
IMPROVED SR_TRENDED: 0.747

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

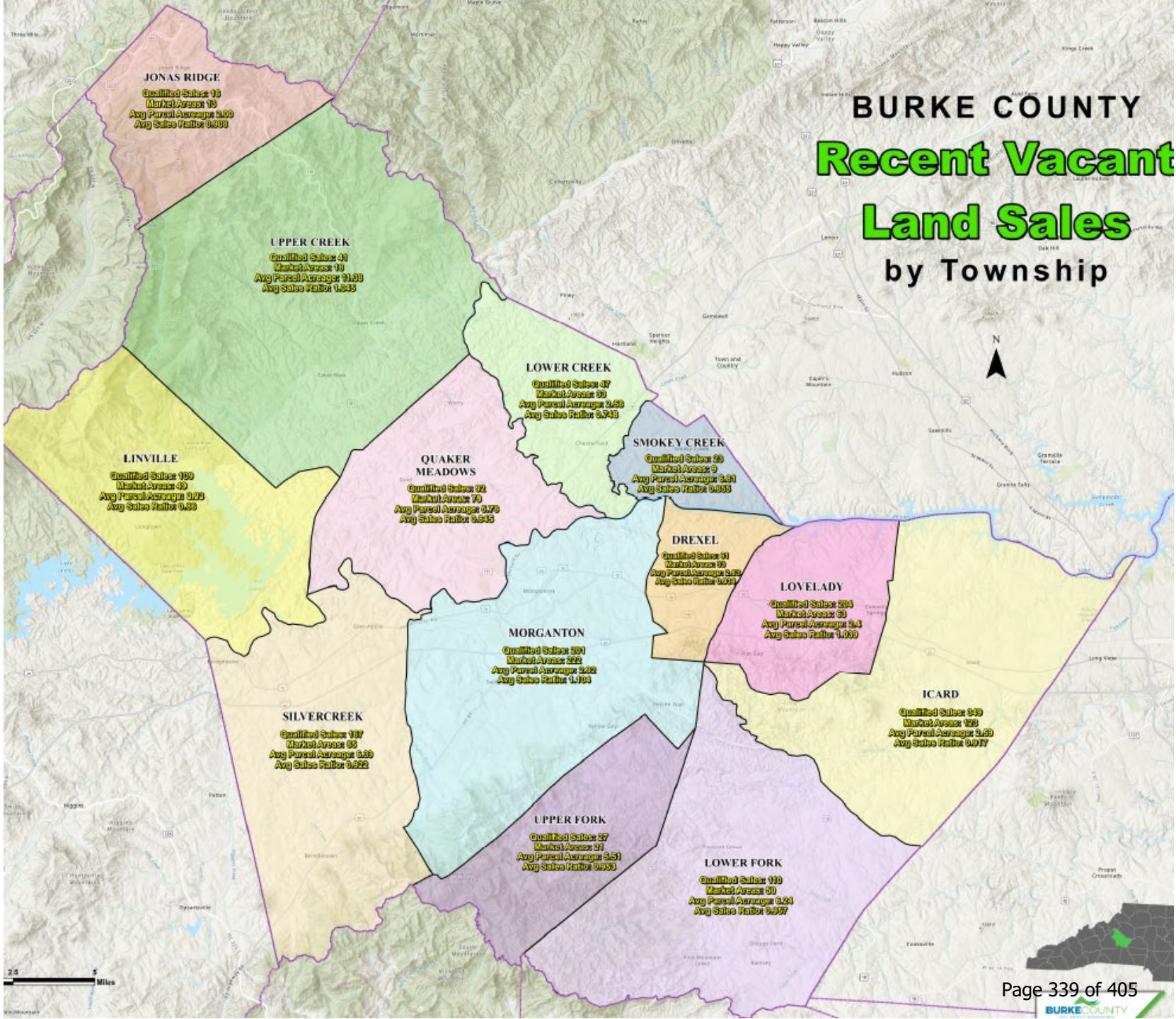
VACANT SR_TRENDED: 0.782

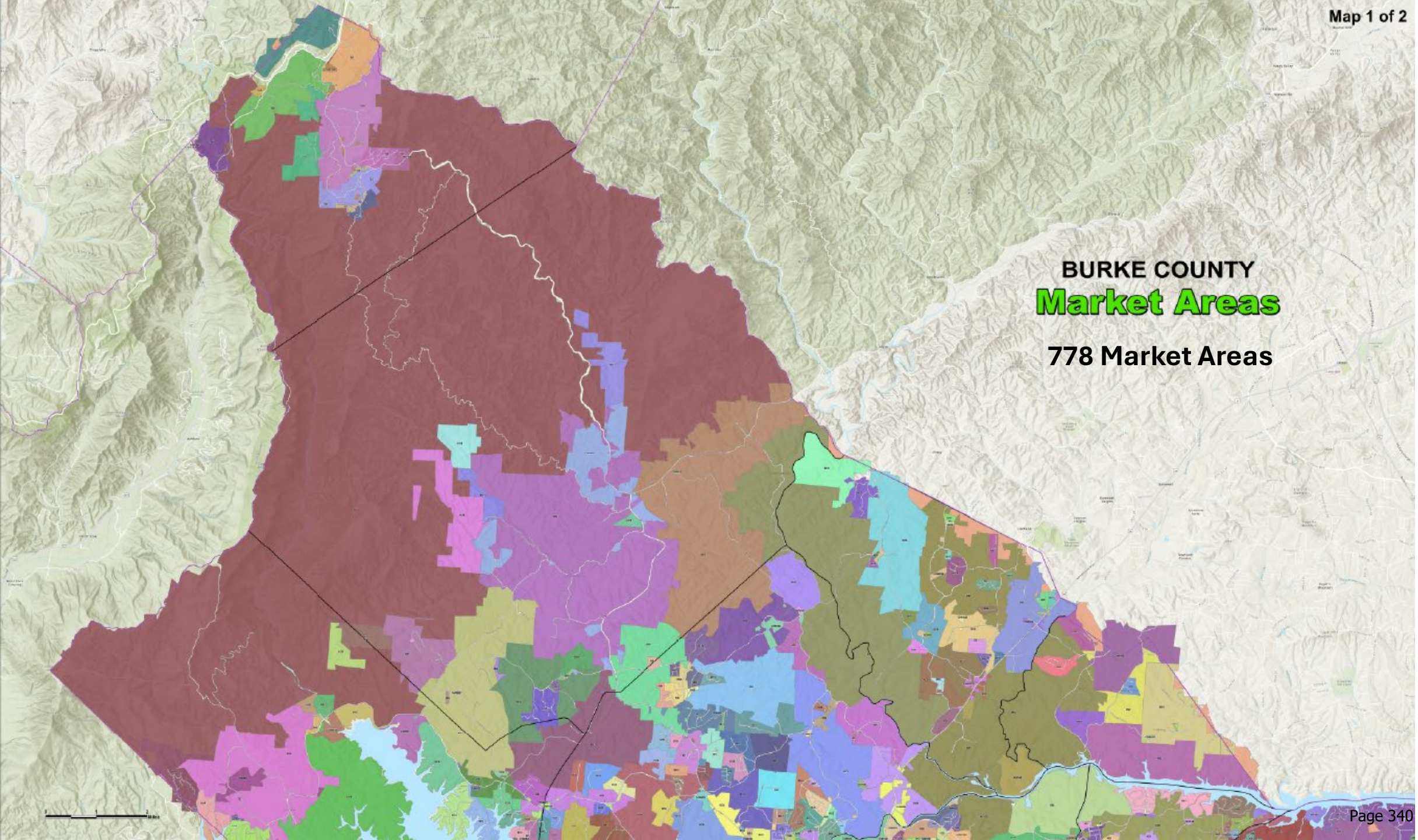
IMPROVED SR_TRENDED: 0.717

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
N
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: 301
Market Areas: 222
Avg Parcel Acreage: 1.82
Avg Sales Ratio: 1.104
ICARD
Qualified Sales: 149
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
2.5
Miles

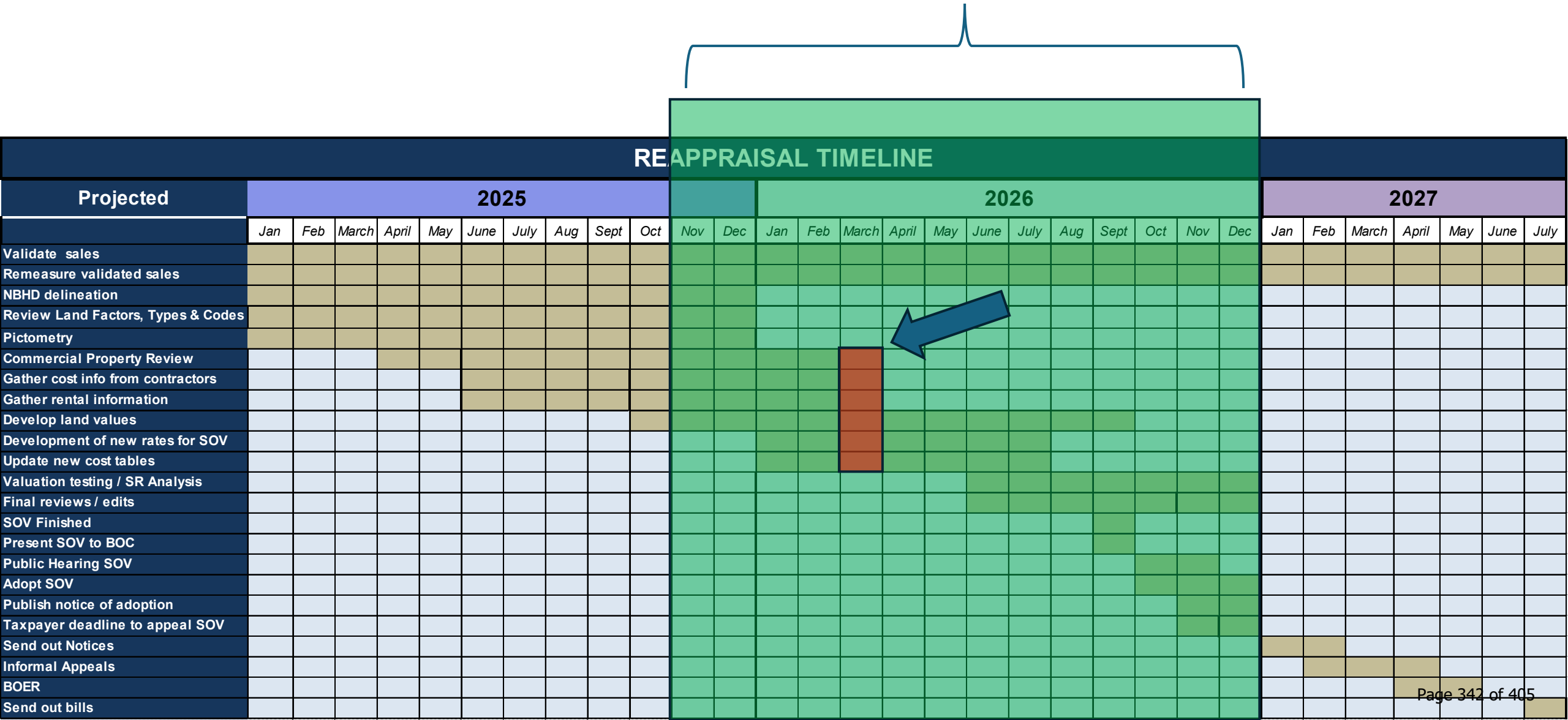

Map 1 of 2
BURKE COUNTY
Market Areas
778 Market Areas

Completed Task Force Meeting Topics



- November
- December
- January
- February
- March

Burke County Reval Committee Process



Future Meeting Topics




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

BURKECOUNTY

IMPROVING LIVES IN BURKE COUNTY

SERVICE | SUPPORT | ENHANCEMENT

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

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.

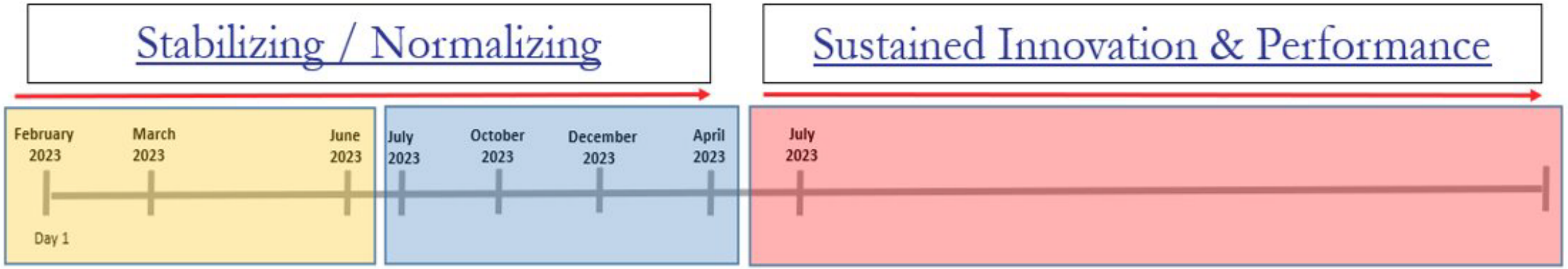


FOCUS AREA 5: EMPLOYER OF CHOICE

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

BURKECOUNTY
ALL ABOUT PLANNING

Burke County High Performance FY 2026-2027



Re-Act

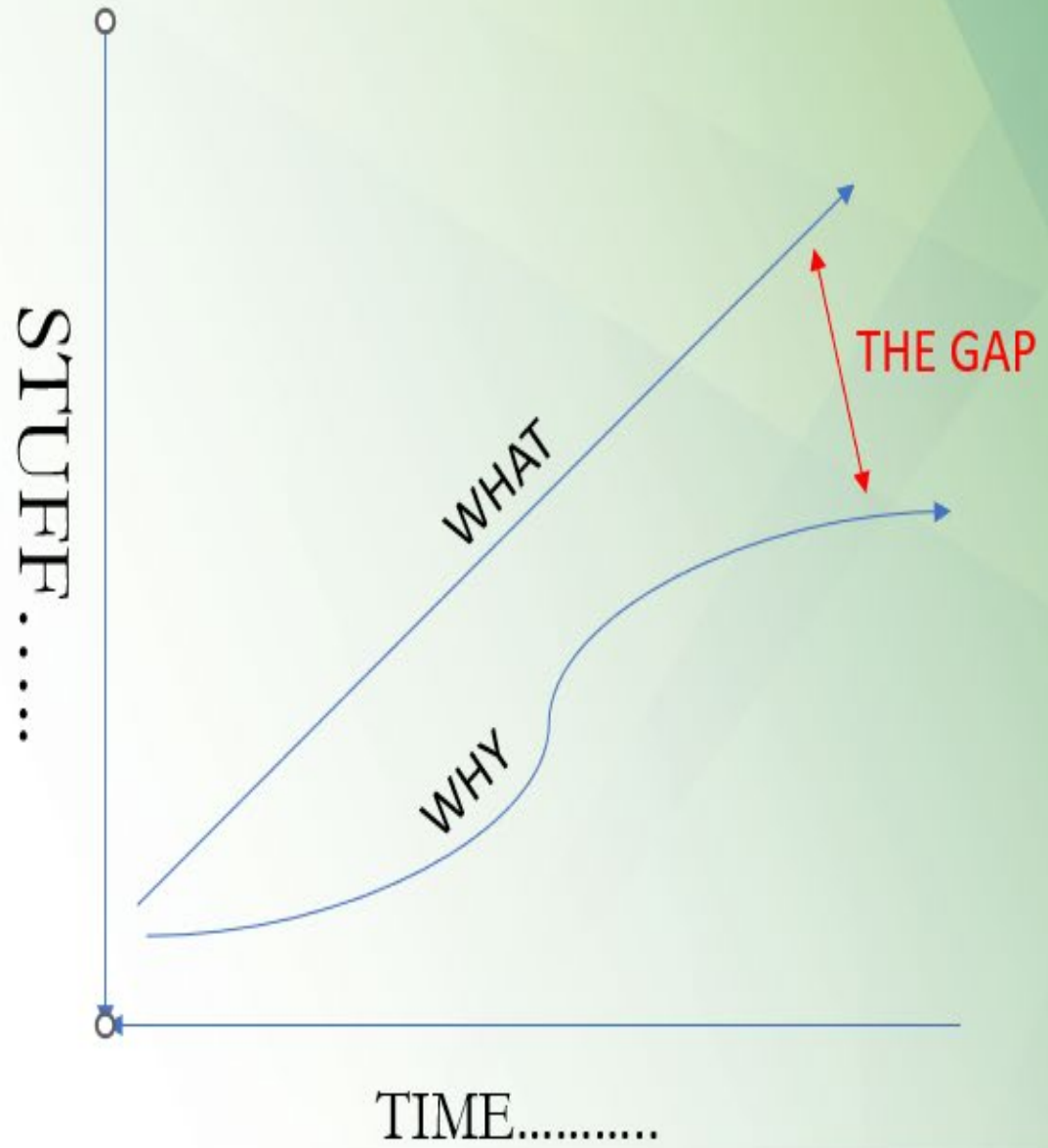
- Complete CULTURE **Re-Set**
- Targeted Pay Adjustments
- Personnel Policy Modifications
- Employee Communication
- Revaluation Management

Re-Build

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

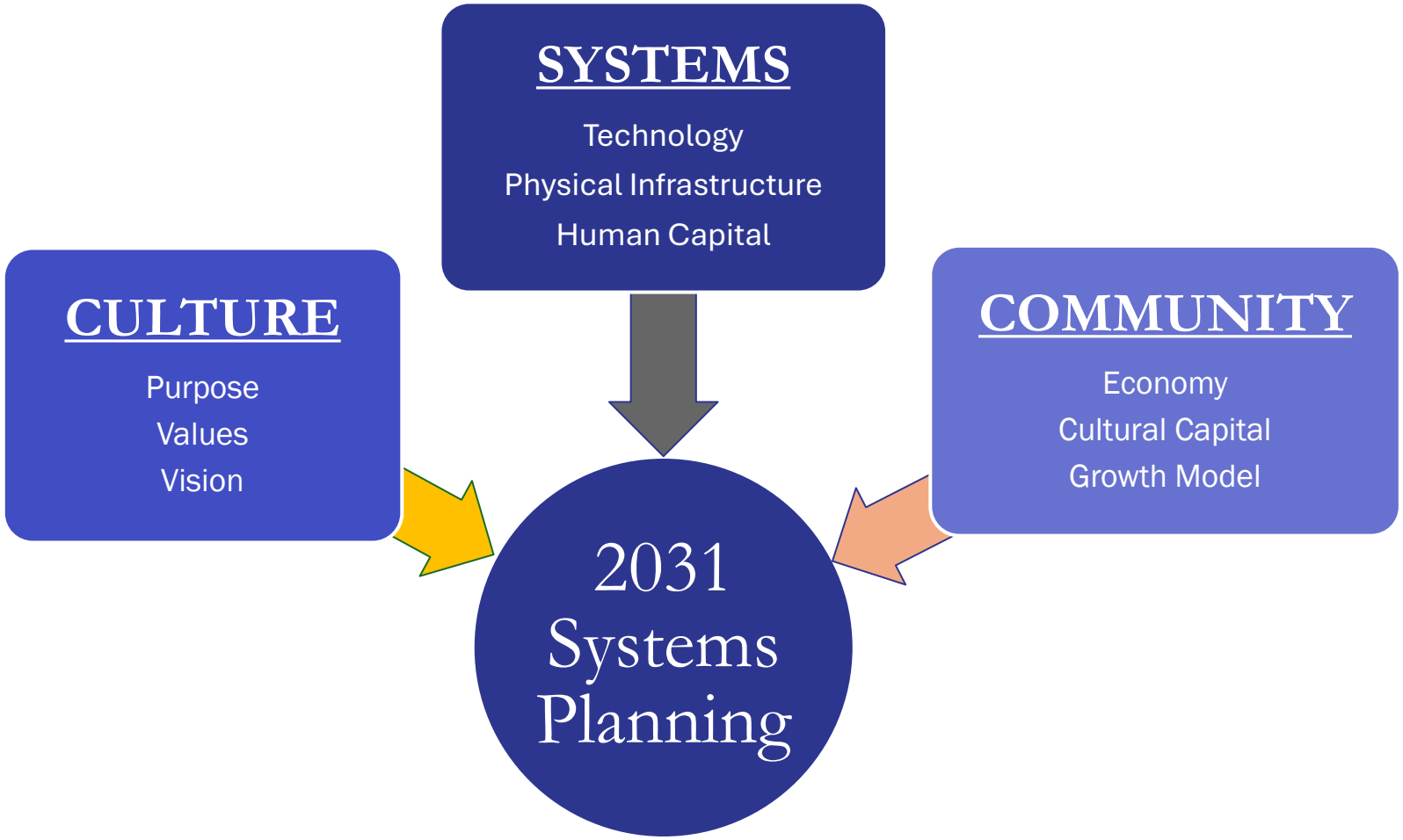
Re-Think

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

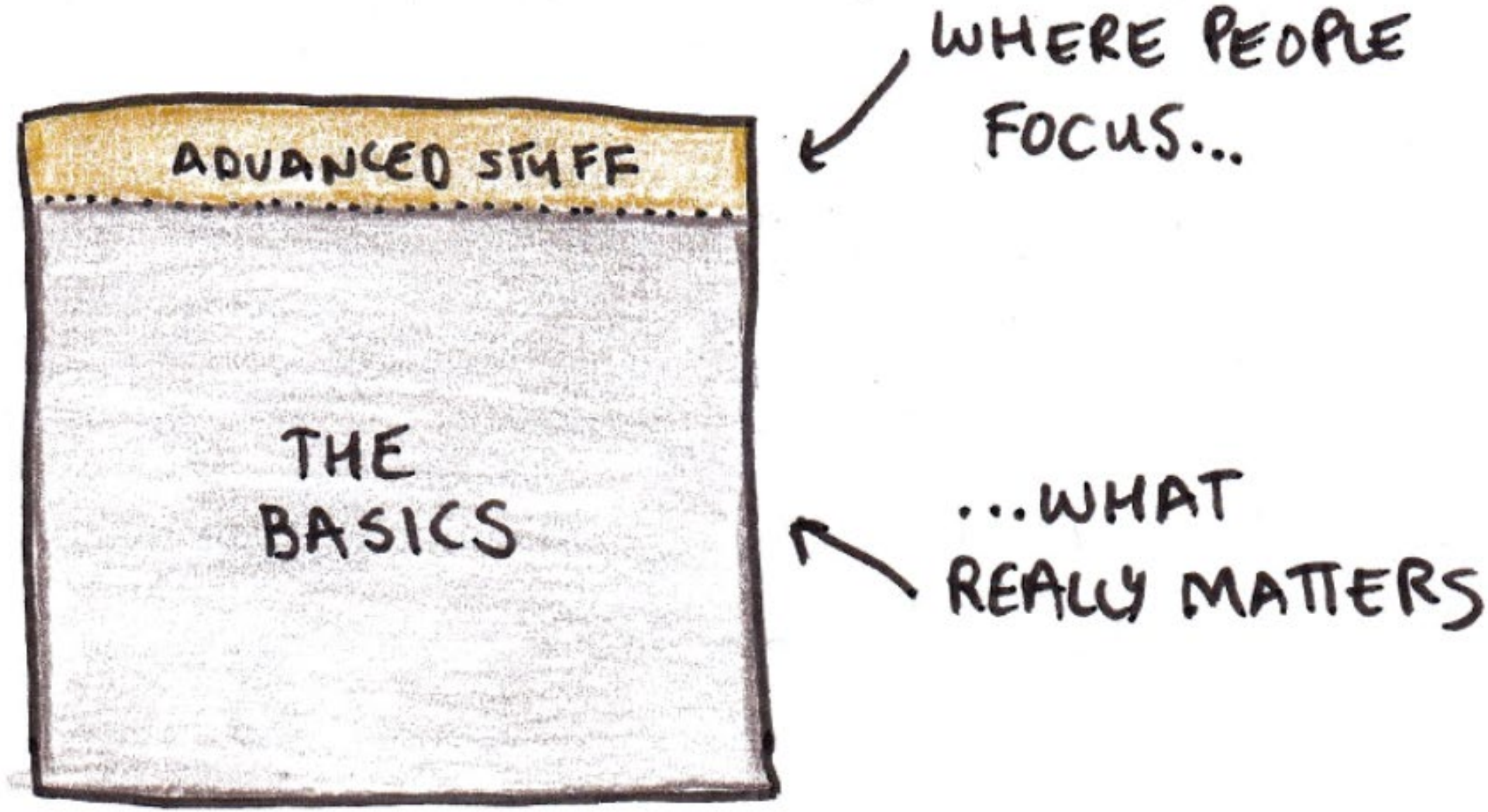

STUFF.....
WHAT
WHY
THE GAP
TIME.....



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

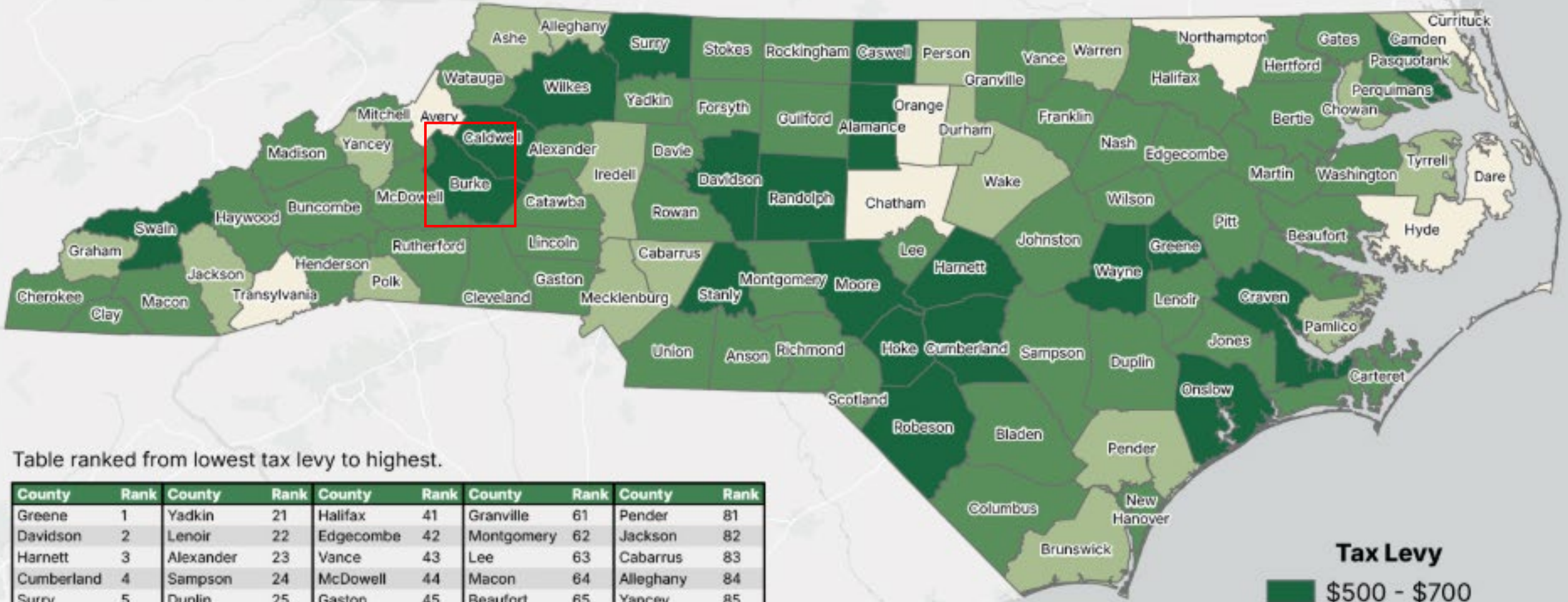


Table ranked from lowest tax levy to highest.

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.

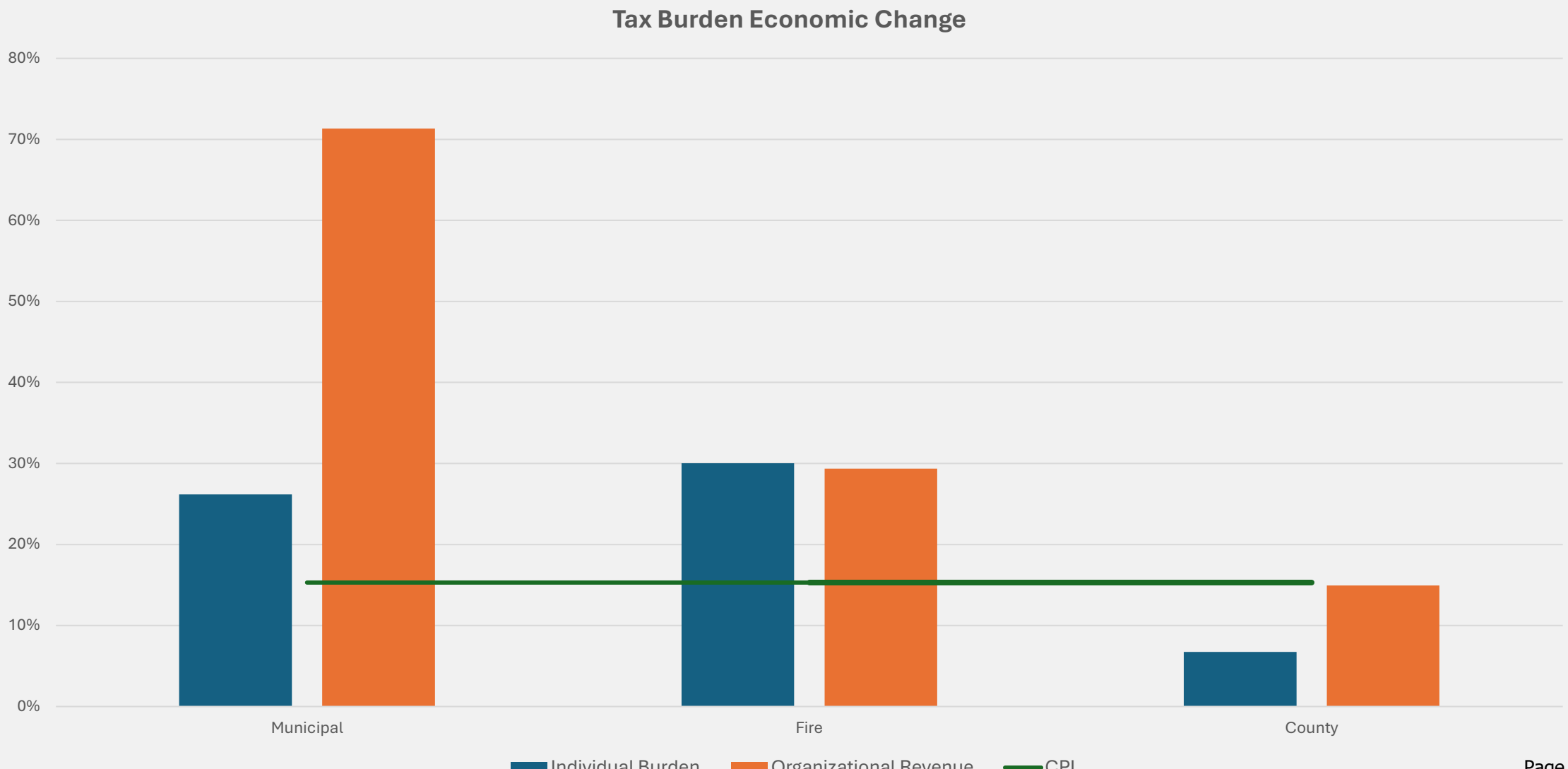
Data source: North Carolina Department of Revenue and NCACC, using data from the North Carolina State Demographer's Office

	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
Currituck	1,681	98	55.2	57

	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
Mitchell	968	71	14.2	16

	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
Watauga	945	40	46.5	54

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

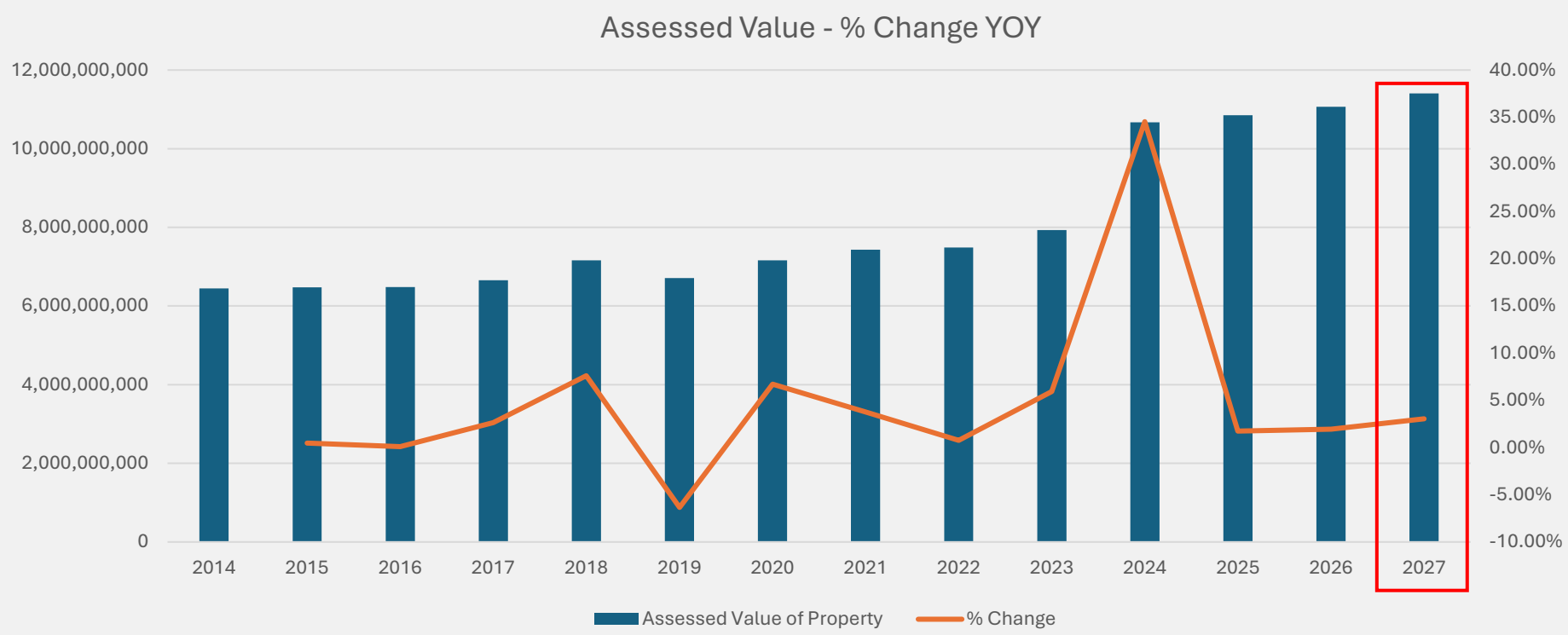


Measure performance to carry out the funded programs

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

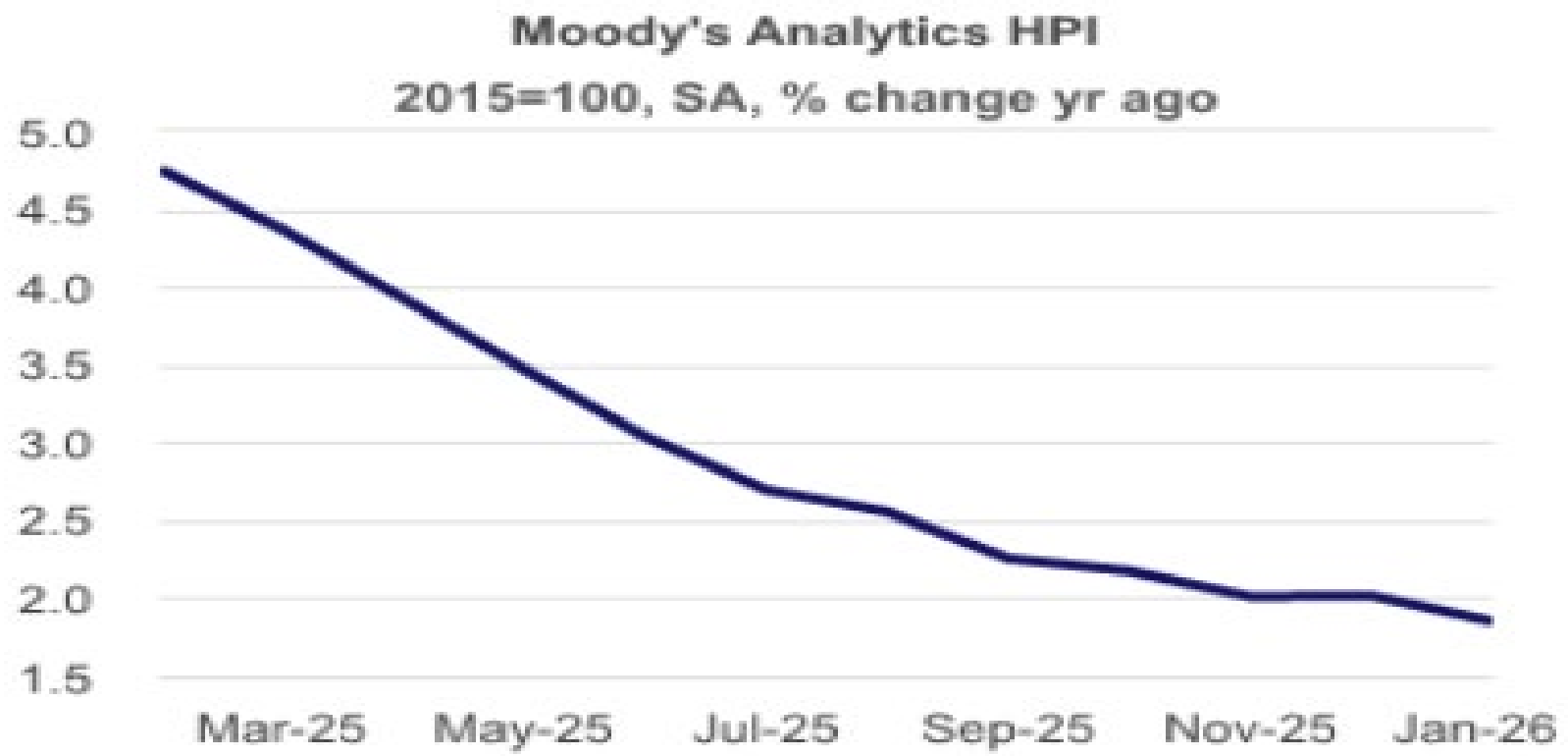
Fiscal Year 2026-2027 Budget

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

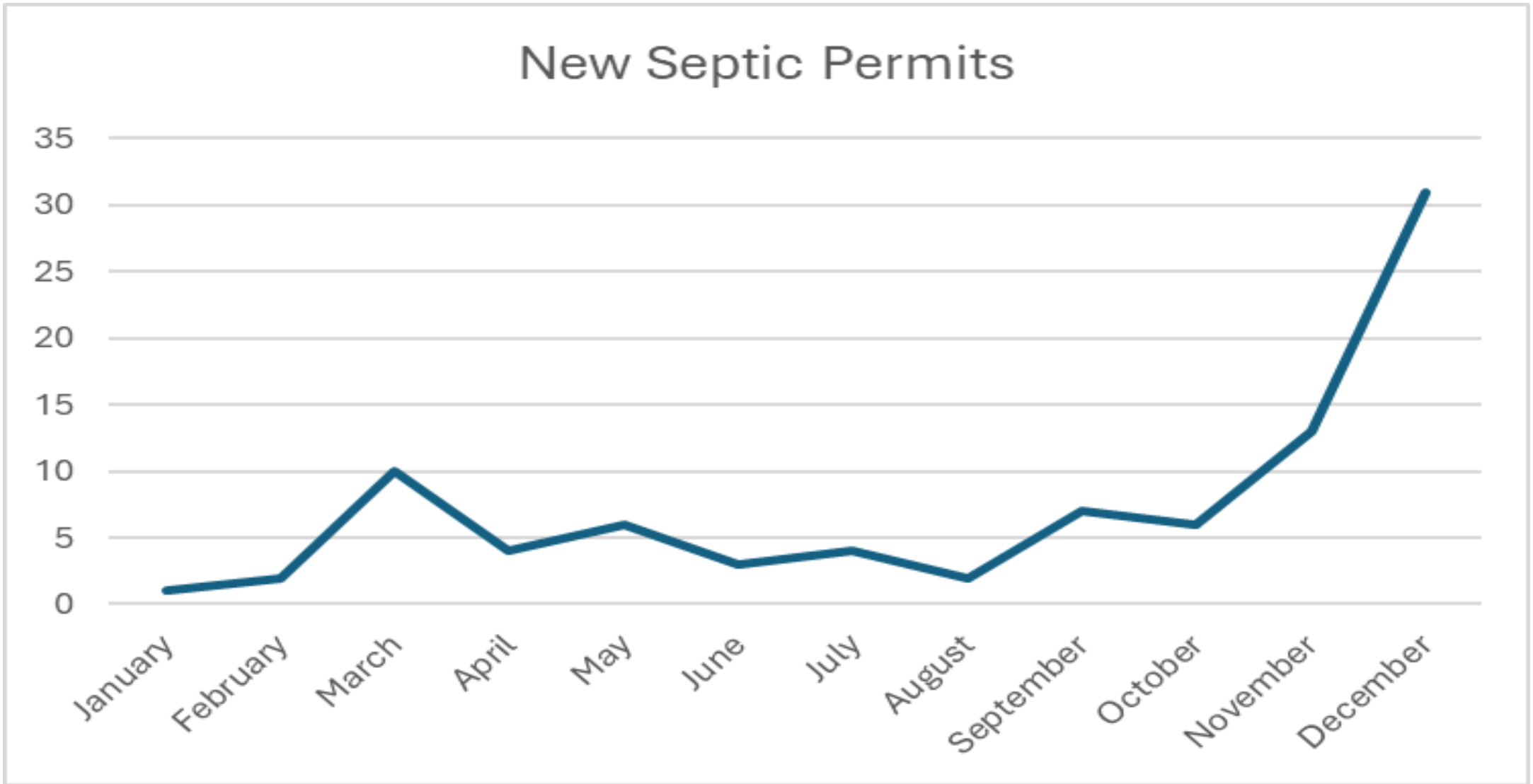
North Carolina

	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

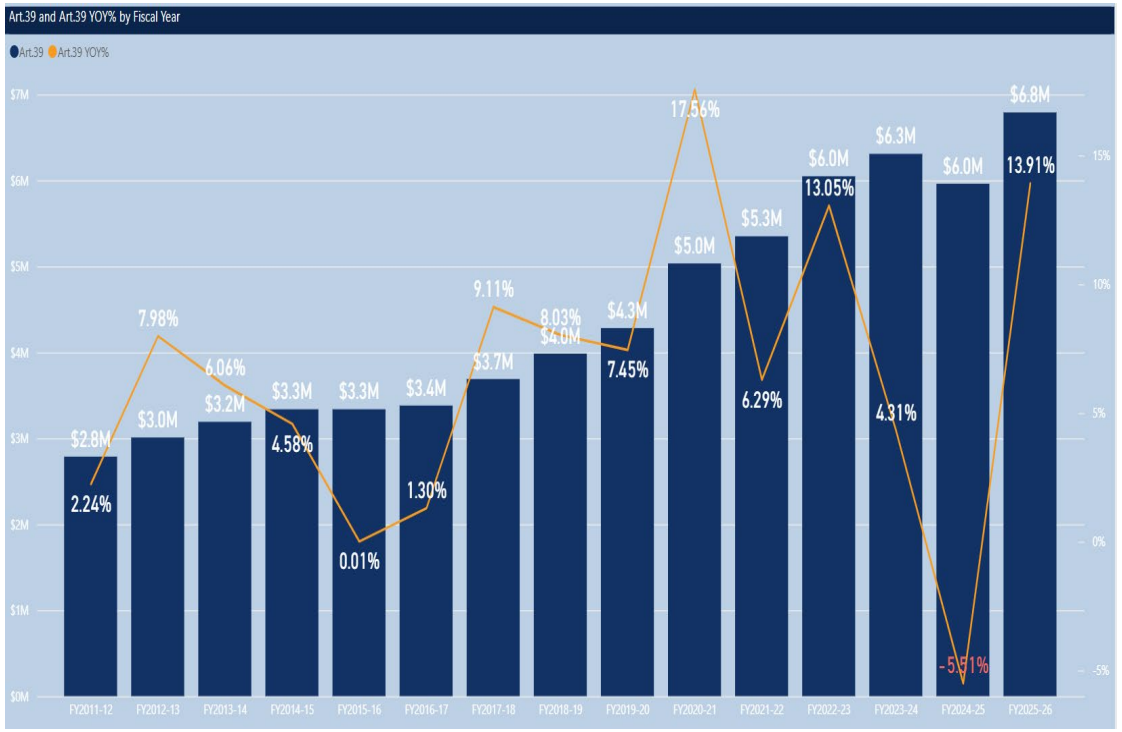
Permits	2025	2024	% change
Single Family	401	251	**60%**
Building permits- all types	2,813	2,283	**23%**
Duplex units	15	8	**87%**
Manufactured Homes	156	105	**48%**
Plat Review	134	69	**94%**
Zoning Permits	1,397	1268	**10%**


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

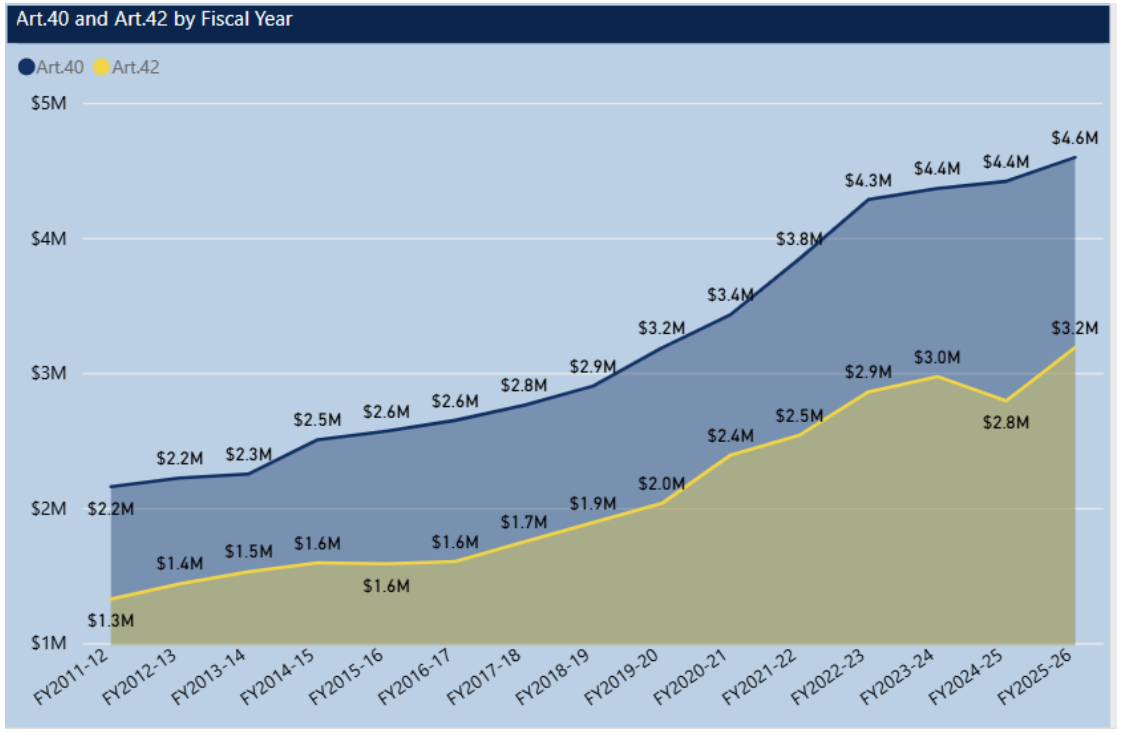
U.S. manufacturing activity expanded again in February. The ISM manufacturing index ticked down from 52.6 in January to 52.4 in February but remained in expansion for a second consecutive month. The details were mixed. The new orders and production indexes both fell on the month but held in expansionary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



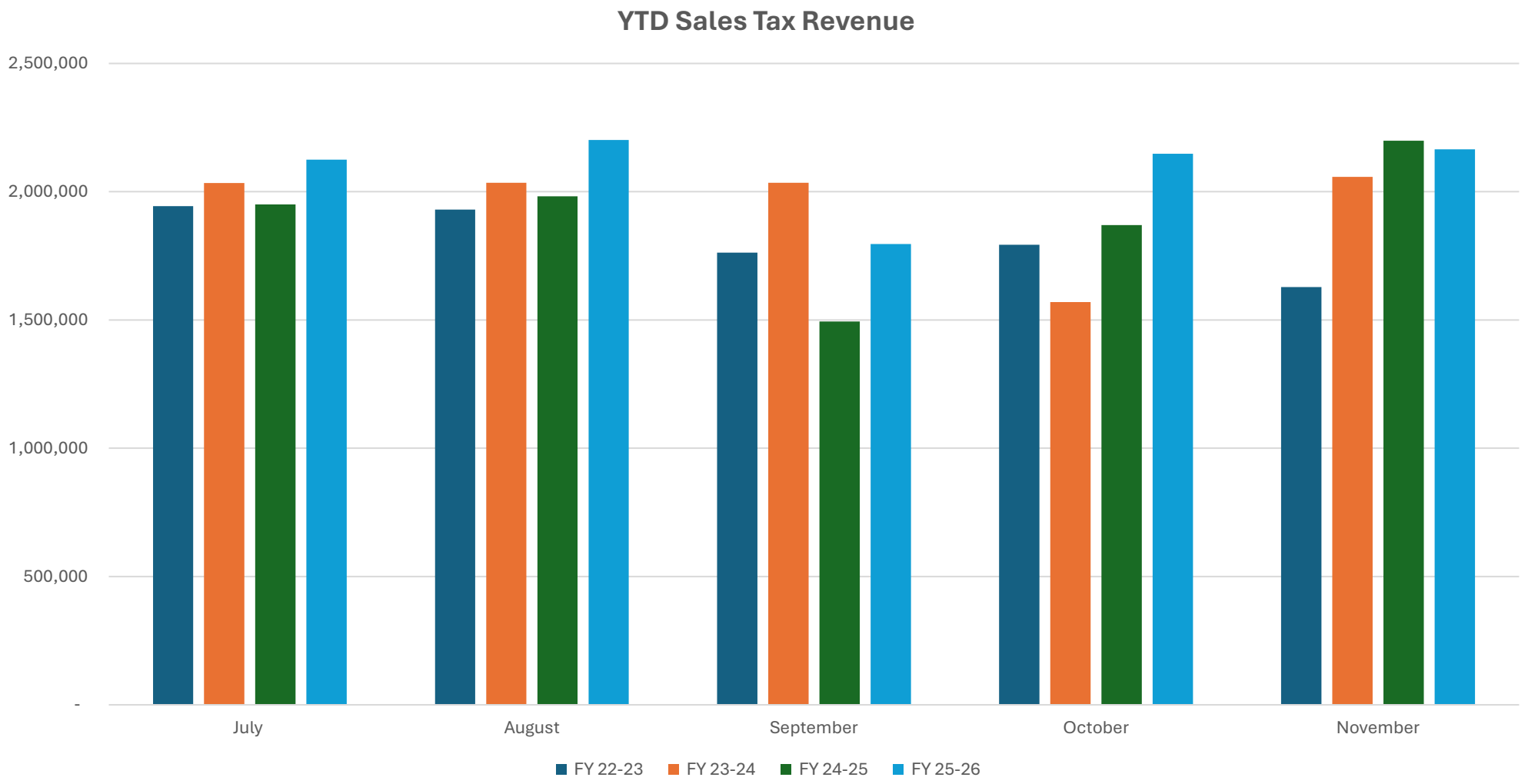
ARTICLE 39 SALES TAX - POS



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

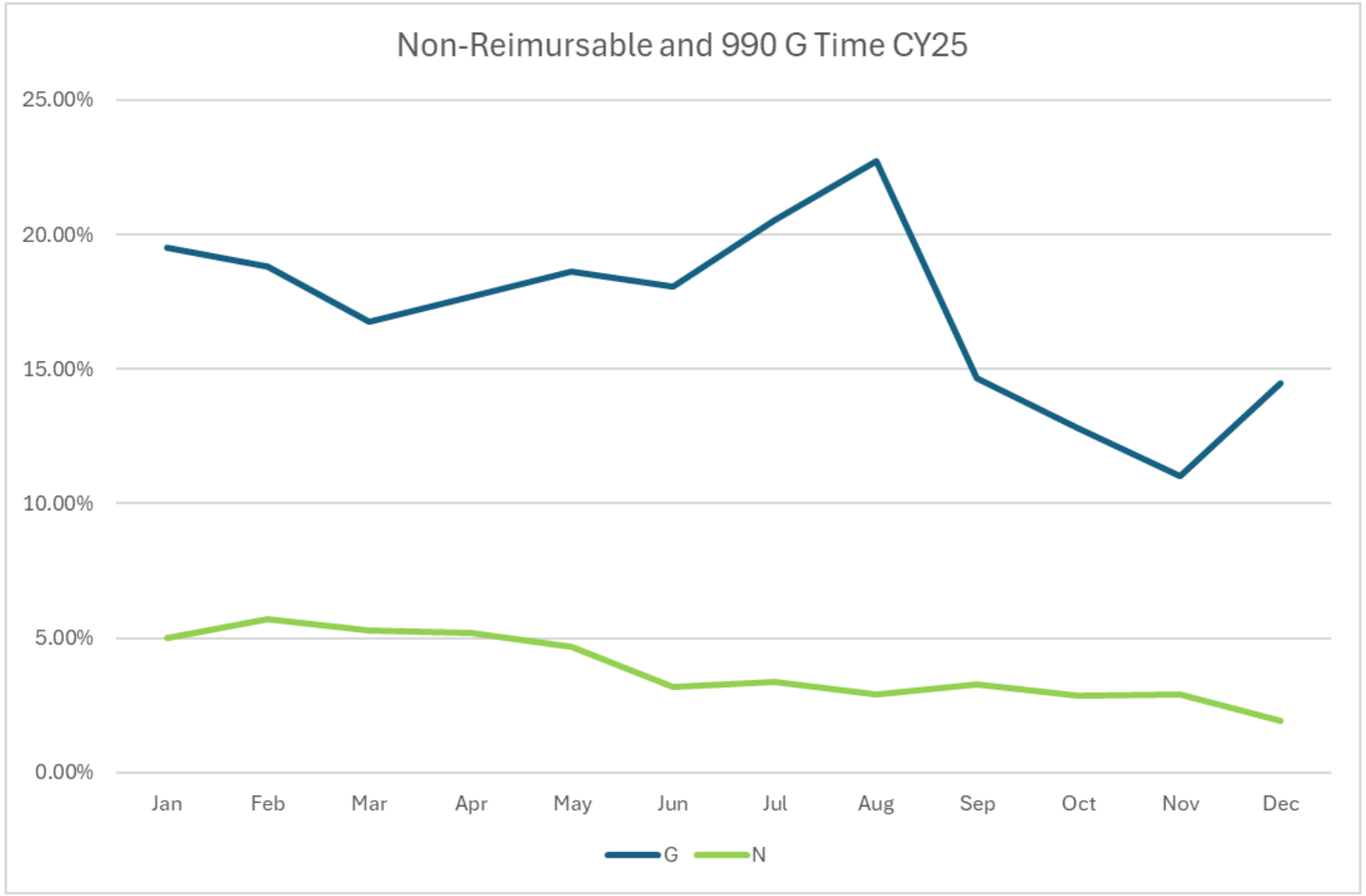
PARTICIPATION IN BUDGETED COUNTY EXPENDITURES

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

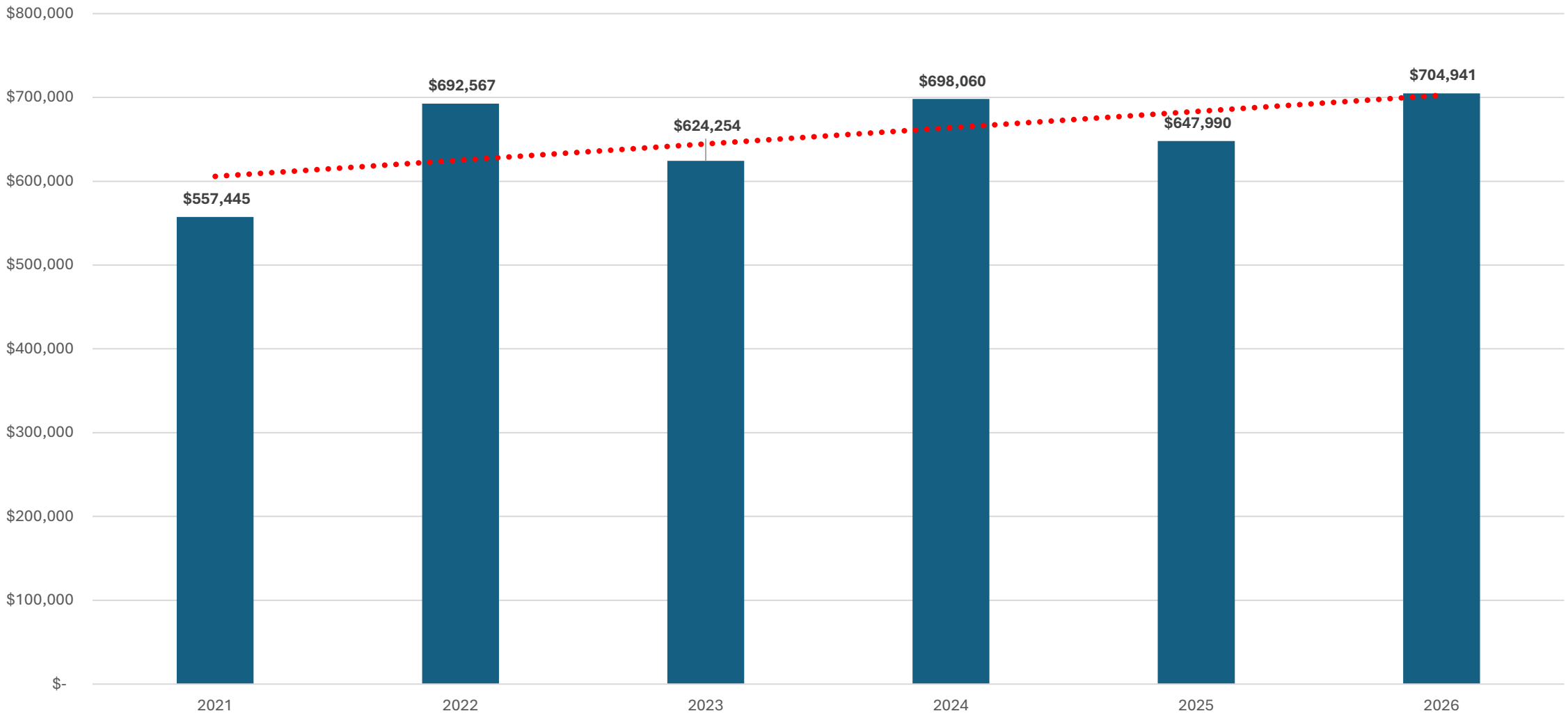
Current Plan Year Large Claimant Report

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

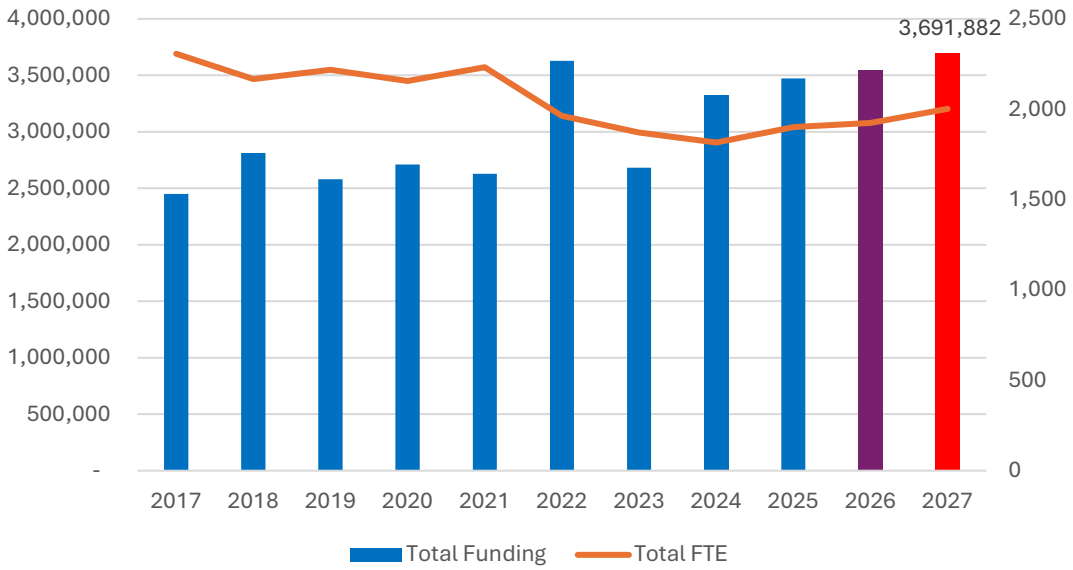


WPCC Budget Request

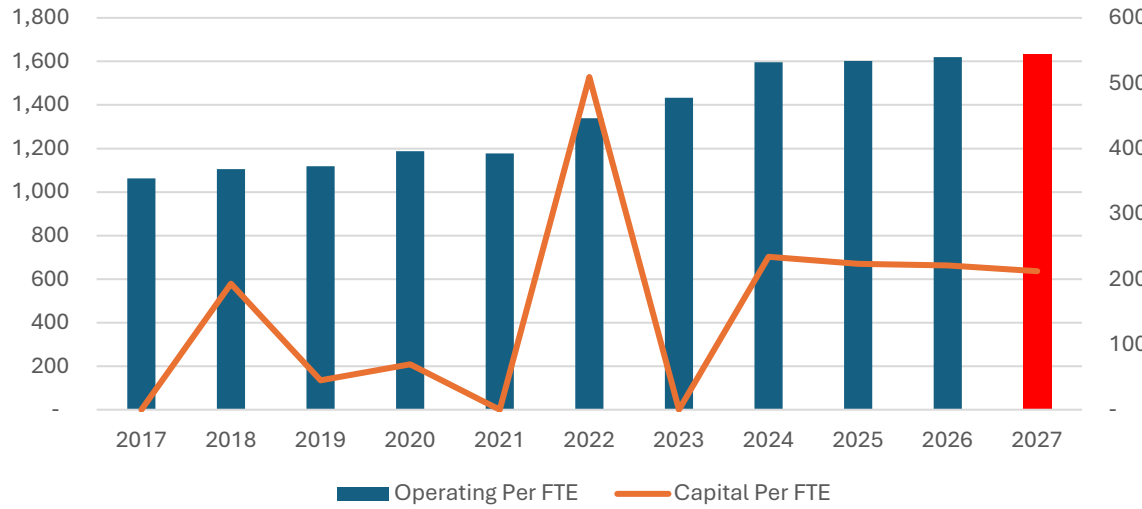
WPCC – Request 9.1% increase in operations…….(+) $283k
Flat Capital Allocation……..……..…$425,000

- 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

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.

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

BUDGET PRIORITIZATION EXERCISE

Subject Title: BOC - Strategic Prioritization Activity

Presented by: Jeffrey C. Brittain

Summary of Information: Commissioners will be invited to engage in a strategic prioritization activity by placing a limited number of dots on items of high value or high priority.

Strategic Plan Focus Area Alignment:

No. 4- Fiscal Stewardship

Pursuit of the high-performing organization model that ensures high quality, transparent and efficient use of public resources.

Budgetary Effect: N.A.

County Manager's Recommendation: N.A.

Legal Review: N.A.

Suggested Motion: No action requested.

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

CLOSING STATEMENTS

Subject Title: BOC - Closing Statements from Commissioners

Presented by: Jeffrey C. Brittain

Summary of Information: If desired, Commissioners will be provided an opportunity to offer closing remarks. The Board also expresses its sincere appreciation to Dr. Joel Welch and the professional staff of the community college for graciously hosting today's meeting, and to Burke County's professional staff for their extensive preparation, data analysis, and supporting materials that made this budget discussion possible.

Strategic Plan Focus Area Alignment: N.A.

Budgetary Effect: N.A.

County Manager's Recommendation: N.A.

Legal Review: N.A.

Suggested Motion: No action requested. If desired, receive comments from board members.

Burke County, North Carolina

Agenda Abstract
Meeting Date: March 5, 2026

CANCELLATION OF MARCH 6 BUDGET MEETING

Subject Title: **BOC - Consideration of Cancellation of the March 6, 2026, Budget & Strategic Planning Work Session**

Presented by: **Jeffrey C. Brittain**

Summary of Information: During the adoption of the Board of Commissioners' 2026 Meeting Schedule Resolution, the Budget & Strategic Planning Work Session was scheduled for two (2) days, consistent with prior years. Staff is confident that the Board's work can be completed in a single day on March 5, 2026. Provided the Board concludes its business on March 5, there will be no need to meet on March 6. Accordingly, this item is presented for the Board's consideration to cancel the March 6, 2026, Budget & Strategic Planning Work Session.

Strategic Plan Focus Area Alignment: N.A.

Budgetary Effect: N.A.

County Manager's Recommendation: Approval is recommended.

Legal Review: N.A.

Suggested Motion: To cancel the March 6, 2026, Budget & Strategic Planning Work Session, which was originally scheduled for 9:00 a.m. at 1001 Burkemont Avenue, Morganton, NC, 28655.