

**MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
PRE-AGENDA MEETING**

The Burke County Board of Commissioners held a pre-agenda meeting on Tuesday, February 14, 2023, at 3:00 p.m. in the County Board Room, Burke Services Building, 110 N. Green Street in Morganton, N.C. The meeting was streamed live on the County's YouTube channel, BurkeCountyNC, and it was broadcast on the local cable systems. The agenda, in its entirety, was posted to the County's website, www.burkenc.org, several days prior to the meeting as usual. Those present were:

COMMISSIONERS:

Scott Mulwee, Chairman
Jeffrey C. Brittain, Vice Chairman
Randy Burns
Johnnie W. Carswell
Phil Smith

STAFF:

Brian Epley, County Manager
Margaret Pierce, Deputy County Manager/Finance Director
J.R. Simpson, II, County Attorney
Kay Honeycutt Draughn, Clerk to the Board

CALL TO ORDER

Chairman Mulwee called the meeting to order at 3:00 p.m.

APPROVAL OF THE AGENDA

Motion: To approve the agenda.

RESULT: APPROVED [UNANIMOUS]

MOVER: Randy Burns, Commissioner

AYES: Scott Mulwee, Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell, and Phil Smith

PRESENTATIONS**AS - PETS OF THE MONTH**

Kaitlin Settlemyre, Animal Services Director, reported that she will present a dog and cat in need of its "forever" home at the regular meeting and relay the upcoming Animal Services events.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

AS - REPORT ON THE ANIMALS SEIZED IN AN ANIMAL CRUELTY CASE

Kaitlin Settlemyre, Animal Services Director, reported highlights of the following:

January 18 - 20, 2023, forty-nine (49) miniature horses and thirty-nine (39) chickens were seized from several properties in Burke County as result of an animal cruelty investigation. Twenty-three (23) counts of misdemeanor animal

cruelty charges were made against Julie Ann Sherrill of Morganton. One additional charge is still pending. Her first court appearance is scheduled for February 17, 2023.

Forty-one (41) horses were housed in the barn at the Drexel Fairgrounds. Eight (8) additional horses were housed at a separate location due to space limitations. All the horses were medically assessed by Justin S. Jornigan, DVM of Foothills Large Animal Hospital.



Dr. Jornigan, in consultation with Animal Services staff, developed feeding plans for the emaciated and / or underweight equine and prioritized the most urgent medical needs including dental health to ensure the horses were able to eat comfortably to gain the required weight. Other medical services the herd received included diagnosing pregnancies as well as basic wellness and preventative care to provide the horses with as much protection as possible before moving them into foster placement. Over 100 foster / adoption interest forms were received. After the prospective foster homes were vetted and site visits were conducted, the miniature horses were relocated to their new

temporary homes in Burke, Caldwell, Catawba, McDowell, and Rutherford Counties where their rejuvenation will continue under watchful eyes. The ten (10) pregnant mares were placed with well-equipped fosters for the much-anticipated arrival of ten (10) new ponies this spring and summer. Dr. Jornigan will reexamine all the ponies around March 20th to check on their weight gain and reassess their body condition scores.

During medical evaluations at intake, Animal Services staff discovered that one of the chickens (Cochins) was having a hard time breathing and sounded congested. Dr. Jornigan examined the sick bird and recommended testing. The Department of Agriculture contacted Dr. Jornigan and recommended the entire flock undergo testing for several diseases. Unfortunately, the flock tested positive for two (2) reportable diseases and at the direction of the Dept. of Agriculture, the flock was humanely euthanized on January 30, 2023.

The County Attorney filed a petition in the District Court requesting Ms. Sherrill deposit funds at the Clerk of Court's office for the continued care of the horses while the case proceeds through the court system. The hearing on the petition will be held within ten (10) days of service.

If the petition is approved, Ms. Sherrill will be required to deposit funds within the first 30 days and then every 30 days thereafter. Failure to provide the requested funding will result in forfeiture of the horses and the County will be awarded custody. If this happens, then Animal Services staff will work with rescue organizations for placement of the horses.

The first month of expenses for the horses and chickens is estimated to be \$17,377 and ongoing care for the horses is estimated to be around \$7,500 per month. A breakdown of the ongoing costs include:

- Food - \$2,500
- Bedding - \$600 (reduced because some ponies are out on pasture now)
- Ferrier - \$900 (20 ponies per month)
- Medical - \$2,500 (March checkup for 49 ponies, foaling, etc.)

Without volunteer labor, minimally estimated at a value of \$21,564*, steep discounts and donations from businesses and local retailers in addition to numerous private donations of feed and other supplies, the first month's expense would have been significantly higher. No staff time is included in this number.

*Based on 12 volunteers. There were four (4) volunteers per shift with three (3) shifts per day which included two (2) hours of cleaning and feeding per shift. 30 days of service is equivalent to 720 hours. 720 hours X \$29.95 (national average including benefits) = \$21,564.

Source: Nonprofit Leadership Center, <https://nlctb.org/tips/value-of-volunteer-time/>

A special shout out goes to all the volunteers, Foothills Large Animal Hospital, Boehringer Ingelheim Equine Health, Tractor Supply, Rural King and to everyone that donated money and / or supplies.

A team of eighteen (18) very dedicated volunteers cared for these animals three (3) times a day for about a month during some of the most unpleasant winter weather conditions. Additional volunteers assisted Animal Services with gathering resources, vetting foster homes, managing inventory, and picking up supplies when needed.

With the help of Facebook posts, the News Herald, and Charlotte television news stations covering this story, to date, the Animal Services Foundation, Inc., (ASFI) received hundreds of donations totaling \$21,667.20 from compassionate people and businesses from Burke County and across the region.

To date, the Foundation has paid \$9,023.27 of expenses totaling \$11,959.57. The County will cover the remaining balance of \$2,936.30. The Foundation will use the remaining funds, \$12,643.93, to pay for the horses' feed and medical care until 100% of the donations are exhausted.

The Foundation is planning a special volunteer appreciation event to thank everyone that pitched in to care for these animals. A special shout out goes to ASFI board members that worked at the barn and to the entire Animal Services Department for simultaneously operating two (2) shelters for a month while

maintaining their normal duties. Lastly, Animal Services and the ASFI Board of Directors would like to express their appreciation to the Burke County Board of Commissioners and management staff for their support during this animal cruelty case.

Chairman Mulwee opened the floor for question or comments. Ms. Settlemyre responded to the questions about the status of the prosecution from Commissioner Carswell. Chairman Mulwee expressed how well Ms. Settlemyre was doing spearheading and coordinating all the volunteers and managing all the funding to care for these animals. Chairman Mulwee also expressed appreciation to the Town of Drexel and the Drexel Fairgrounds for their assistance. Clerk Draughn, President of ASFI, informed the Board that there is an upcoming appreciation event for all the donors and volunteers who contributed towards the care of these animals.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.
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HEALTH DEPT. - PRESENTATION ON PROGRESS OF BURKE COUNTY RECOVERY COURT

Chae Moore, Health Education Supervisor, grant coordinator for Burke Recovery Court program, stated that each of the following people will give a brief update on the program:

- Taylor Setzer, Program Coordinator
- Taylor Rockett, Assistant District Attorney
- Lisa Wentworth, Peer Support Specialist
- Ashley Phillips, 2021 program graduate

Ms. Moore relayed that the Burke County Recovery Court (BCRC) program has been in operation since May 2019, funded by a Bureau of Justice implementation grant. Court sessions are held every two weeks on Tuesdays. During the covid pandemic, between the stay-at-home orders and court shutdowns, concerns grew over whether there would be sufficient sessions to meet the minimum compliance criteria required by the grant when the program was in its infancy. Once the stay-at-home orders were lifted and session resumed, those concerns were rapidly alleviated. The mission of the program is to provide offenders who enter the program access to all the available community resources to assist them moving into long-term recovery, reducing recidivism rates, and reducing the burden on the judicial system as well as the residents of Burke County. The grant ended in December of 2022; however, a grant extension was received which will allow the remaining funds to be spent and permit participants to complete the program. Plans are in place to apply for additional grant funding.

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Taylor Setzer, Program Coordinator (BCRC), presented the following information:



Why Recovery Court

“More than 30 years ago, the first drug court opened its doors with a simple premise...

Rather than continue to allow individuals with histories of addiction and crime to cycle through the justice system at great expense to the public, use the leverage of the court to keep them engaged in treatment long enough to be successful.

Who we serve

- *High Risk/High Need* adult nonviolent offenders with felony and/or misdemeanor drug convictions.
- Other felony and/or misdemeanors accepted only if alcohol or drugs were a contributing factor
- We accept H & I felonies, and Level I and II DWIs
- NO Violent or Drug Trafficking Charges Accepted.
- Must be on active probation
- Identified as having a substance use disorder
- Willing to commit to treatment, community support, and a 1 to 2 year program length
- Nondiscriminatory: all racial and ethnic backgrounds, genders, and expecting mothers welcome.

****Referrals may come through the Court System, Probation, TASC, a Treatment Provider, or an Attorney.**



BCRC 2022 Graduate with son

Meet the BCRC team

- **The Judge:** presides over the Recovery Court sessions to review and applaud their progress and immediately address any obstacles.
- **The District Attorney:** represents the community and its concerns.
- **The Probation Officers:** oversees participant community supervision, drug testing, curfew compliance, and will help them stay accountable to their probation terms and conditions.
- **The Recovery Court Coordinator:** meets with participants on a regular basis to motivate and support them with their case plan goals and will provide the team with reports on their progress and/or challenges.
- **The Treatment Provider:** provides the appropriate level of treatment, and will report participants' progress and participation to the team.
- **The Defense Attorney:** represents the participants' legal interests.
- **The Mental Health Liaison:** works in a jail diversion program, and also helps with mental health assessments and related services.
- **The Peer Support Specialist:** shares lived experience and helps encourage and motivate the participants through their recovery.
- **The Treatment Provider's contracted laboratory:** provides confirmed urine drug tests.



Pictured: (Above) BCRC team at the NADCP 2022 Conference in Nashville, TN.



(Left) BCRC Team at the NADCP 2021 Conference in Washington DC

Benefits of the Program to Participants

Person centered treatment, counseling, and peer support services.

Help with finding resources for *Housing, Employment, Education, Childcare, Health, Transportation*, etc.

Accountability through sanctions such as curfew, house arrest, essays, increased random drug and alcohol testing, higher level of treatment, and increased duration in current phase.

Motivation through incentives such as certificates of achievement, reduced probation fees, and fish bowl drawings.

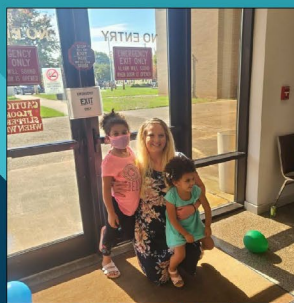
Financial assistance for **Medication-Assisted Treatment** available to those who qualify based on need.



2023 BCRC compliant participants

Recovery Courts and Community Benefits

- Recovery Courts reduce recidivism rates up to 58%
- Each year, recovery courts serve 150,000 people nationally.
- By enrolling 83 different participants over the last 4 years, BCRC exceeded its grant goal of at least 80 individuals served.



BCRC Graduate 2021



BCRC Graduate 2022

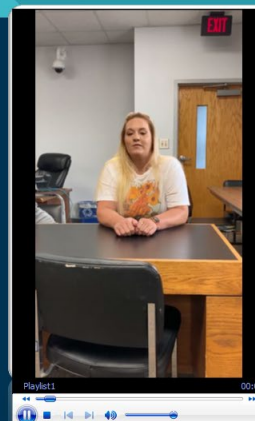
- According to NADCP (National Association of Drug Court Professionals), on average, every person that is in Recovery Court saves their community \$6,000.
- Therefore, BCRC has saved the community an average of \$498,000.

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The current

- There are currently 16 participants in the program.
 - 7 participants are in Phase 1
 - 3 participants are in Phase 2
 - 5 participants are in Phase 3
 - 1 participants are in Phase 4
- As of December 2022, 11 participants have successfully completed all BCRC requirements and have graduated the program.
- There are 6 more participants projected to graduate by the end of 2023.

Video clip: A 2021 graduate explaining the impact of the program on her life



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Taylor Rockett, Assistant District Attorney (BCRC), reported that this project has been a great success and that she has seen huge transformation in the individuals that have progressed through the program. Her role is to vet potential referrals to see if they are appropriate candidates based on the bylaws. If a participant fails or continues to engage in criminal activities, they are prosecuted accordingly. A person who has been prosecuted either for criminal activity or for violating condition of parole can still be eligible to participate in the program at a later time.

Lisa Wentworth, Peer Support Specialist (BCRC), has been in long-term recovery for eight (8) years and has been previously incarcerated. She draws on her personal experience to help individuals navigate the system and the journey to recovery. She plays the role of both educator and advocate for the program members.

Ashley Phillips, a 2021 graduate of the program, said she felt helpless before entering the program, but once enrolled, she developed some stability, self-worth, and learned to have grace for herself as she encountered setbacks but persisted in moving forward. In closing, she highly recommended the program.

Chairman Mulwee opened the floor for question or comments. In response to a question from Vice Chairman Brittain, Ms. Moore commented on possibilities of how to continue the program, including grants and community support, when the grant expires. Commissioner Burns expressed his admiration for the program, volunteers, and participants. Commissioner Carswell commended the program for its ongoing success.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.
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TDA - FINANCIAL UPDATE FOR THE PERIOD ENDING DEC. 31, 2022

Ed Phillips, CEO of Burke County TDA, in accordance with Session Law 2007-265, HB 78, reported its receipts and expenditures for the preceding quarter and as well as a brief report on the financial statements for the year ending June 30, 2022. Mr. Phillips also announced a celebration event "Discover Burke Trails" day in March as they have 220 miles of name trail in the County.

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BURKE COUNTY TDA				
BUDGET TO ACTUAL JULY 1, 2022-DEC. 31, 2022				
Income		Budget	Actual	Available Balance
	4010 • Burke Co. Govt. - Occup. Tax	\$ 750,000	366,382.07	\$ 383,617.93
	4110 • Interest Income	\$ -	387.93	\$ (387.93)
	4120 Miscellaneous	\$ 44,500	24,461.44	\$ 20,038.56
	5000 • Trolley Revenue	\$ 7,500	24,409.14	\$ (16,909.14)
Total Income		\$ 802,000	415,640.58	\$ 386,359.42
Expense				
	5010 • Accounting	\$ 8,500	5,250.00	\$ 3,250.00
	5020 • Marketing/Advertising	\$ 199,600	114,817.28	\$ 84,782.72
	5102 • Membership Dues	\$ 2,500	1,640.00	\$ 860.00
	5110 • Building Maintenance	\$ 2,000	297.50	\$ 1,702.50
	5113 • City of Morganton/Tourism	\$ 168,750	72,413.97	\$ 96,336.03
	5115 • Town of Valdese/Tourism	\$ 93,750	45,797.77	\$ 47,952.23
	5117 - Bank Charges	\$ 200	95.35	\$ 104.65
	5140 • Website Upkeep	\$ 500	1,763.84	\$ (1,263.84)
	5150 • Insurance	\$ 28,000	15,600.41	\$ 12,399.59
	5180 • Office Supplies	\$ 4,000	2,477.31	\$ 1,522.69
	5200 • Payroll Expenses	\$ 260,000	144,354.59	\$ 115,645.41
	5250 • Postage	\$ 2,500	517.15	\$ 1,982.85
	5280 • Office Rent	\$ 6,000	3,300.00	\$ 2,700.00
	5290 • Telephone	\$ 3,500	1,779.20	\$ 1,720.80
	5300 • Travel/Training	\$ 14,500	5,657.08	\$ 8,842.92
	5301 • Trolley Expenses	\$ 7,500	7,531.35	\$ (31.35)
	5400 • Misc. Expense	\$ 200	10.88	\$ 189.12
Total Expense		\$ 802,000	423,303.68	\$ 378,696.32
Net Income		\$ -	-7,663.10	7,663.10

The TDA's audit for the year ending June 30, 2022, was included in the agenda packet. The Gould Killian CPA Group, P.A., completed the audit. Financial highlights were as follows:

- The assets of the Authority exceeded its liabilities at the close of the period ended June 30, 2022, by \$609,072 (*net position*), an increase of \$177,280.
- As of the close of the fiscal year, the Authority's governmental fund reported an ending fund balance of \$625,448, an increase of \$179,029 in comparison with the prior year. Approximately 72.80 percent of this amount, \$455,317, is considered available for appropriation to facilitate tourism promotion and related activities.
- Fund balance available for appropriation and unassigned fund balance, \$455,317, represents 58.80 percent of the Fiscal Year (FY) 2021-2022 General Fund expenditures.
- No fund balance is appropriated for the FY 2022-2023 budget due to anticipated continued growth in occupancy tax numbers.
- Occupancy tax revenues continued to be received at record levels despite the lingering pandemic. The celebration of the 30-year anniversary of the filming of *The Last of the Mohicans* in Burke County contributed to the high occupancy tax numbers.

Chairman Mulwee opened the floor for questions or comments. Mr. Phillips stated that TDA was hosting travel journalists from April 22 – 24, 2023. Burke County was selected by the state tourism office as one of two destinations in North Carolina to host these journalists which are coming from overseas from four different countries to experience a tour during their stay. He

also reported that after partnering with a research company, data shows that the primary market where the tourists of Burke County come from is the Charlotte area and the second largest market comes from Buncombe County.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

TAX - REVALUATION UPDATE

Brian Epley, County Manager, presented the following information concerning the tax revaluation project:

Revaluation Analysis

Goals and Objectives:

1. Revaluation Definition & Purpose
2. Revaluation Timing
3. Revaluation Methodology
4. Next Steps

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

A Latin phrase . . . *Ad Valorem Taxes*

- * Literally means "According to Value."
- * But is interchangeable with "Property Tax."

In North Carolina,

- * *Property owners pay property taxes according to the value of their property.*

Revaluation is the process of setting those property values for the next cycle.

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 2019.
 - The next scheduled reappraisal is 2023.

Revaluation Analysis

What is Revaluation.....and Why Now?

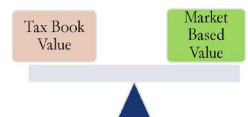
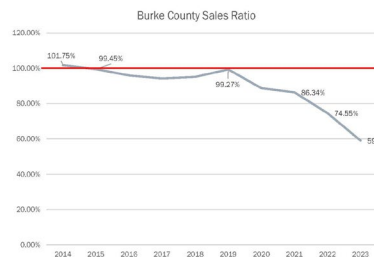
Levy Type	Valuation	% of Values	Valuation Schedule
Real	\$ 5,858,291,347	75%	Revaluation
Personal	\$ 758,013,251	10%	Annually
Motor Vehicles	\$ 832,802,302	11%	Annually
State Boards	\$ 302,619,649	4%	Annually

N.C.G.S. 105-286

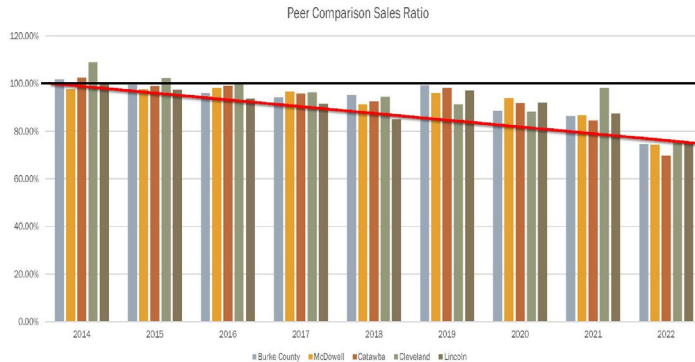
- Conducted at least every eight (8) years
- Or – when sales ratio (< .85%) or (>1.15%)



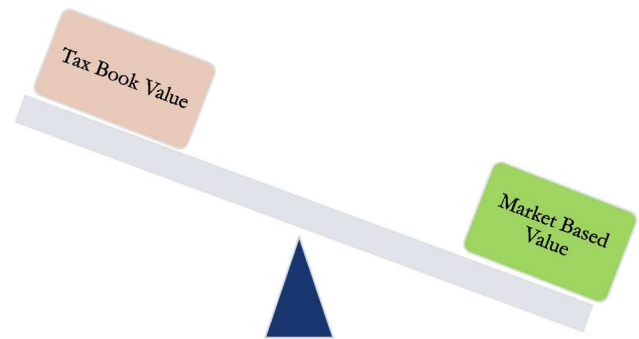
Revaluation Analysis



Revaluation Analysis



Revaluation Analysis



Revaluation Analysis..... § 105-286 : Timing

As property values change fluidly, it's not practical to try and match tax values

With the continuous fluctuations in the market values.

Revaluation is the process of setting the tax values at a specific point in time.

By state law, that date is January 1 of the revaluation year.

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.

Also known as an "arm's-length transaction."

A sale between family members is not likely to be an arm's-length transaction and does not give a true picture of the market value of the property.

Revaluation Analysis..... § 105-286 : Methodology

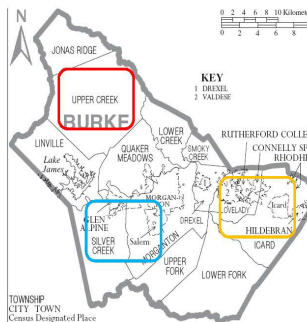
Market values are established by an appraisal

- There 2 types of appraisals:

1. "Fee Appraisals"
2. "Mass Appraisals"

Mass Appraisals = Neighborhood Design

- Uniformity via "schedule of values"



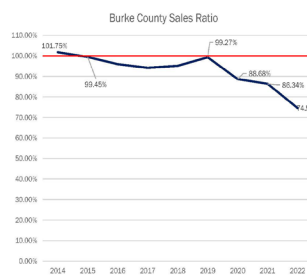
Revaluation Analysis..... § 105-286 : Methodology

Year	SINGLE FAMILY DWELLING			CONDO - TOWNHOME			ALL PROPERTY TYPES		
	MEDIAN SALES PRICE	MONTH'S SUPPLY	AVERAGE DAYS ON THE MARKET	MEDIAN SALES PRICE	MONTH'S SUPPLY	AVERAGE DAYS ON THE MARKET	MEDIAN SALES PRICE	MONTH'S SUPPLY	AVERAGE DAYS ON THE MARKET
2022 July 31	\$ 220,000	1.30	31	\$ 185,000	0.70	20	\$ 180,000	3.40	36
2022 June 30	\$ 219,000	1.40	27	\$ 179,000	0.70	20	\$ 180,000	3.40	36
2022 Jan 1	\$ 210,000	1.50	27	\$ 185,000	0.50	14	\$ 175,000	5.70	64
2021 June 30	\$ 195,000	1.90	38	\$ 159,000	0.80	32	\$ 165,000	5.10	58
2021 Jan 1	\$ 184,950	2.30	45	\$ 148,952	2.10	27	\$ 155,000	6.70	84
2020 June 30	\$ 168,750	2.90	52	\$ 148,750	2.90	52	\$ 153,450	20.30	82
2020 Jan 1	\$ 164,750	3.40	56	\$ 179,000	2.10	38	\$ 145,000	11.90	78
2019 June 30	\$ 155,000	4.60	58	\$ 142,750	1.80	44	\$ 157,750	16.20	90
2019 Jan 1	\$ 150,000	4.90	52	\$ 90,950	1.20	27	\$ 132,350	13.20	72
2018 June 30	\$ 142,750	5.20	53	\$ 40,000	0.40	71	\$ 130,300	13.40	51
2018 Jan 1	\$ 139,750	6.80	132	\$ 88,000	0.70	188	\$ 129,800	16.20	134
2017 Jan 1	\$ 124,600	9.20	108	\$ 111,800	2.80	115	\$ 112,300	20.90	141
2016 Jan 1	\$ 104,000	11.80	149	\$ 63,000	6.80	141	\$ 89,000	23.20	163
2015 Jan 1	\$ 97,000	18.80	154	\$ 99,000	0.10	189	\$ 92,500	36.20	165
2014 Jan 1	\$ 102,000	19.00	149	\$ 132,350	No Data	130	\$ 85,000	29.80	153
2013 Jan 1	\$ 90,000	18.50	168	\$ 136,000	9.80	143	\$ 83,500	29.00	174
2012 Jan 1	\$ 86,650	16.10	148	\$ 96,950	6.80	172	\$ 79,700	26.40	155
2011 Jan 1	\$ 95,000	14.20	131	\$ 136,000	6.80	189	\$ 89,450	30.20	165
2010 Jan 1	\$ 87,550	14.20	124	\$ 94,100	4.70	200	\$ 86,000	22.20	131
2009 Jan 1	\$ 94,200	11.60	116	\$ 105,950	No Data	127	\$ 89,000	17.70	114
2008 Jan 1	\$ 101,600	6.90	108	No Data	No Data	No Data	\$ 99,300	9.80	110

NOTES:

Information above for Burke County is taken from Charlotte Regional MLS Statistical Analysis Module (SRMS). Data Parameters include: all price ranges, traditional sales type (no foreclosures or short sales), all bedrooms, all square footages, all waterfront type and all acreage sizes. [Charlotte.mls.com/statistics](http://charlotte.mls.com/statistics)

Year	SINGLE FAMILY DWELLING		
	MEDIAN SALES PRICE	MONTH'S SUPPLY	AVERAGE DAYS ON THE MARKET
2022 July 31	\$ 220,000	1.30	31
2022 June 30	\$ 225,000	1.40	27
2022 Jan 1	\$ 210,000	1.50	27
2021 June 30	\$ 195,000	1.90	36
2021 Jan 1	\$ 184,950	2.30	45
2020 June 30	\$ 166,750	2.90	51
2020 Jan 1	\$ 164,750	3.40	56
2019 June 30	\$ 155,000	4.60	58
2019 Jan 1	\$ 150,000	4.90	52
2018 June 30	\$ 142,750	5.20	53
2018 Jan 1	\$ 138,750	6.60	132
2017 Jan 1	\$ 124,600	9.20	128
2016 Jan 1	\$ 104,000	11.80	149
2015 Jan 1	\$ 97,000	18.80	154
2014 Jan 1	\$ 102,000	19.00	149
2013 Jan 1	\$ 90,000	18.50	168
2012 Jan 1	\$ 86,650	16.10	146
2011 Jan 1	\$ 95,000	14.20	151
2010 Jan 1	\$ 87,550	14.20	124
2009 Jan 1	\$ 94,200	11.60	116
2008 Jan 1	\$ 101,600	6.90	108



Revaluation Analysis..... Variable Outcomes

Most properties have experienced an increase in value,

Others may have had a more moderate increase.



Revaluation Analysis..... § 105-286 : Next Steps	Revaluation Analysis..... § 105-286 : Appeals
Taxpayers should receive their new value notice the <u>week of February 20th</u>. If the owner is satisfied with the new value, they do not need to do anything. If the owner disagrees - The notice will tell them how to appeal their value. - The valuation notice will have an appeal form on the back. - The owner will have a 30-day window to return their "Informal Appeal" form.	If the property owner and the county cannot come to a settlement value during the informal appeal, The owner may make a formal appeal to the county Board Equalization & Review (Board of E&R)

Chairman Mulwee opened the floor for questions or comments. Commissioner Carswell inquired how a taxpayer could appeal. Mr. Epley responded that a taxpayer may comprise their own comparable sales of recent favorable comparable properties. They start with what their opinion on the assessment is and provide the assessor with how they have arrived at their conclusion. Commissioner Carswell encouraged citizens to appeal if they so desire.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

SCHEDULED PUBLIC HEARINGS - NONE

CONSENT AGENDA

BCPS - PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING DEC. 31, 2022

Keith Lawson, Finance Officer, Burke County Public Schools (BCPS), in accordance with the Memorandum of Agreement, presented the quarterly financial reports for the 2022-2023 budget year, showing the application of the County's local funding by the end of each fiscal quarter.

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BCPS						
Estimated Revenues						
2022/2023						
	Annual		December YTD			% of Budget Received
	Previous	Current Fcst	Previous	Current	% Change	
State	89,567,747	90,463,424	42,455,491	45,351,021	6.8%	50.1%
Federal	23,693,312	23,930,245	10,653,027	8,951,875	-16.0%	37.4%
Local	14,542,099	14,385,243	7,359,430	7,333,591	-0.4%	51.0%
School Nurses	893,155	1,146,958	472,932	534,163	12.9%	46.6%
Charter Schools	613,951	770,807	218,598	244,434	11.8%	31.7%
Fines & Forfeitures	371,986	325,000	253,425	124,884	-50.7%	38.4%
Receivables	12,424	14,908	10,624	53,898	407.3%	361.5%
Special Revenues	5,406,186	5,389,838	2,133,232	2,909,919	36.4%	54.0%
Total	\$ 135,100,860	\$ 136,426,423	\$ 63,556,759	\$ 65,503,785	3.1%	48.0%
State considerably ahead due to late budget last year, will level out in the 3rd Qtr						
Although Federal spending is down, still higher than historical numbers due to ESSER spending						
We rank 9th out of 115 LEA's in the state in ESSER utilization, allocated 45.4M, remaining 9.5M, spent 79%						
Much of the broad use ESSER has been used, as a result, local spending will increase as the year progresses resulting in our allocation of \$465k in FB this year to balance the budget						
Local budget feeling the impact of inflation on supplies, materials & equipment, Dec. 12 month rate 6.5%						
12 fully funded by the county school nurses, 1.4 SNFI Grant, 9.6 funded by ESSER, 2 new ESSER grant thru NCDHHS						
Charter school spending impact in Qtr.'s 2 - 4						
This year we are paying 9 charter schools for 545 students, and 50 for Avery County, Jonas Ridge children						
Last year we paid 8 charters for 474 students						
F & F last year and this have returned to historical levels, were significantly down during the height of COVID						
Special Revenues up for purchase of Drivers' Ed. cars and Activity Buses, & full Pre-K operations						

BCPS									
Local Financials by Purpose & Function Level									
2022/2023									
	Expenses	'19/'20	'20/'21	'21/'22	'22/'23				
					Budget	1st	2nd	3rd	4th
5XXX	Regular Instructional Services	5,637,807	4,787,687	5,647,012	5,593,992	716,173	2,333,931		
6XXX	Instructional Support	9,759,099	10,358,944	10,197,710	10,583,325	3,313,004	2,429,756		
8XXX	Other Governmental Units	592,733	635,937	759,694	930,512	86,037	(115,137)		
4XXX	Revenues Over/(Under)	207,420	509,982	(170,801)	(464,913)	(108,153)	(364,641)		
XXXX	Grand Total	\$ 16,197,059	\$ 16,292,550	\$ 16,433,615	\$ 16,642,916	\$ 4,007,061	\$ 4,283,909	\$ -	\$ -
	% of Annual Budget								49.8%
	Revenue								
4110	Burke County	14,552,494	14,602,211	14,542,099	14,326,691	3,785,752	3,547,839		
4110	Timber Receipts	-	58,552	-	58,552	-	-		
4110	Charter Schools	428,556	495,287	613,951	770,807	3,260	241,174		
4410	Fines & Forfeitures	279,114	230,225	371,986	325,000	61,323	63,561		
4490	School Nurses	893,153	893,155	893,155	1,146,958	102,828	431,335		
4493	Schools' Receivables	43,742	13,120	12,424	14,908	53,898	-		
44XX	Grand Total	\$ 16,197,059	\$ 16,292,550	\$ 16,433,615	\$ 16,642,916	\$ 4,007,061	\$ 4,283,909	\$ -	\$ -

Burke County Public Schools' audit, prepared by Lowdermilk Church & Company for the year ending June 30, 2022, was included in the agenda packet. Financial highlights were as follows:

- Funding to Burke County Public Schools by the County Commissioners consisted of \$14,418,799 utilized directly by the school system. The County funded the school nurse program in the amount of \$893,155. Also received was \$371,986 in fines and forfeitures. Another \$613,951 was received from the County to support charter school operations and \$123,300 for Burke County students attending Avery County Schools. Additionally, there was \$12,424 in outstanding school receivables. This equates to local revenues of \$16,433,615, which is essentially flat over the previous year.
- Our local revenues exceeded revenues in the amount of \$170,801. We began the school year with forecasted spending to exceed revenues by approximately \$138k. As always, it is our goal to utilize less fund balance than budgeted. However, this year as a result of historically high fuel costs and inflation we were unable to achieve that goal.
- 2021/2022 concluded our seventh year of operations with Chartwell's School Nutrition Services. We have Universal Free Breakfast in all schools, growing meal participation, and a vastly expanded menu offering. As a result, our financial position has turned drastically in comparison to recent years. Ample funds have accumulated to the program, and reinvestment to improve kitchen equipment and serving lines is continuing.
- Student enrollment in Burke County Public Schools dropped from 11,273 in 2020/2021 to 11,150 for the 2021/2022 school year. This represents a 1.1% decline which is a significant improvement over the previous five years. It is suspected some students were lost to non-traditional public schools during the COVID pandemic. We are optimistic this trend will not only stop, but will reverse, and student enrollment will again begin to grow in the very near future. The County's efforts in economic development, commitment to strengthening and revitalizing infrastructure, industry partnerships, and the school system's continued excellent performance are factors we hope will positively impact this trend.

Chairman Mulwee opened the floor to questions or comments. Mr. Lawson responded to questions from Commissioner Carswell and Commissioner Smith about ESSER funds and lapse salary money. Commissioner Carswell asked why BCPS went roughly \$465,000 into the fund balance. Mr. Lawson explained that the local budget is where the building maintenance is incurred and the cost of goods for lumber and other such materials have increased in price. Chairman Mulwee asked about the public school nurse funding. Mr. Lawson explained that historically both the hospital and the county assisted with funding those positions, but once the hospital ceased funding, it was handled solely by the county. During covid, grant money was used to hire additional nursing staff which is not sustainable once the funding is gone. Four (4) positions will expire, two (2) nurses quit, and their positions will not be replaced. Further there is an effort to renew the relationship with the hospital. Commissioner Burns asked about the telehealth medicine program at the schools to which Mr. Lawson stated he would get back to him with an answer. Mr. Lawson responded to Commissioner Carswell about the one-to-one device per pupil plan and then to Commissioner Burns about the cost for nurses.

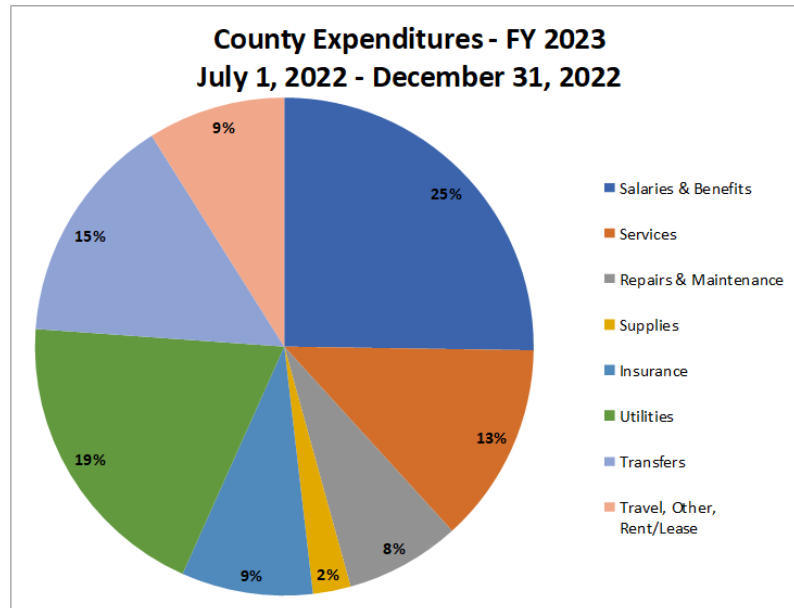
RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

WPCC – PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING DEC. 31, 2022

Sandy Hoilman, Vice President for Administrative Services / Chief Financial Officer, Western Piedmont Community College (WPCC), presented the College's financial data for the period ending December 31, 2022.

WESTERN PIEDMONT COMMUNITY COLLEGE									
FY 2022-2023 SUMMARY AS OF DECEMBER 31, 2022									
	STATE			COUNTY			INSTITUTIONAL		
Summary of Revenues	BUDGET	ACTUAL	REMAINING	PGLT	ACTUAL	REMAINING	BUDGET	ACTUAL	REMAINING
State Appropriations	14,014,839	7,851,057							
Add. Allocations (detail below)	2,537,022								
County Appropriations				2,683,610	1,341,805				
Rent & Interest Income				13,000	9,637				
Institutional Funds					25,663		6,371,479	3,398,247	
Total Budgeted Revenues	16,551,861	7,851,057	8,700,804	2,696,610	1,377,105	1,319,505	6,371,479	3,398,247	2,973,232
Summary of Expenditures									
Institutional Support	3,903,111	1,751,092	45%	242,472	184,309	76%	682,287	500,785	73%
Curriculum Instruction	6,371,113	3,197,504	50%				328,855	178,544	54%
Non Curriculum Instruction	2,048,901	781,857	38%				52,380	93,693	179%
Academic Support	1,594,856	821,617	52%				1,000	225	23%
Student Support	2,069,130	1,005,768	49%				954,192	354,533	37%
Plant Operations & Maint.				2,454,138	1,323,237	54%			
Proprietary / Other							824,200	610,180	74%
Student Aid							3,528,565	1,751,178	50%
Capital Outlay (excluding Capital Improvements)	564,750	97,618	17%						
Total Budgeted Expenditures	16,551,861	7,655,456	8,896,405	2,696,610	1,507,546	1,189,064	6,371,479	3,489,138	2,882,341
		46.3%	53.7%		55.9%	44.1%		54.8%	45.2%
ADDITIONAL FUNDING DESIGNATED FOR APPROVED PROJECTS				As of June 30, 2023					
Customized Training Projects	24,937	Carryforward	53,764				Total College Budget	\$ 25,619,950	
Budget Stabilization Funds	1,129,267	Perkins Carryforward	10,599				Total Expenditures	\$ 12,652,140	49.4%
Male Minority Grant - Aviso	38,069	Finish Line Grant	37,523						
NCWorks Career Coach	211,104	Golden Leaf	23,448						
Federal Portion - Basic Skills	311,699	Small College Prison	10,000						
CTP Regional Trainer	147,025								
Underserved Outreach/Advising	65,543								
Longleaf Complete & Commitment	90,368								
GEER Scholarships	52,144								
GEER Reversion	(15,904)								
Faculty Recruitment/Retention	110,441								
Apprenticeship Expansion Grt	206,900								
ST Workforce Develop Grant	30,095								
Total Other		2,537,022							
									29%

Western Piedmont Community College				
County Expenditures by Category				
FY 2023 - Actual Expenditures - July 1, 2022 thru December 31, 2022				
	Salaries & Benefits	380,433	25.2%	
	Services	196,296	13.0%	
	Repairs & Maintenance	112,436	7.5%	
	Supplies	36,917	2.4%	
	Insurance	128,600	8.5%	
	Utilities	292,932	19.4%	
	Transfers	225,300	14.9%	
	Travel, Other, Rent/Lease	134,632	8.9%	
		1,507,546	100%	



Chairman Mulwee opened the floor for questions or comments. Commissioner Carswell inquired if there was a trend of people transferring from universities to community colleges and about the cost of tuition rising with inflation. Ms. Hoilman saw no such trend and reported the tuition costs have remained the same, but that book costs have increased due to inflation. She noted that enrollment rates have been stable. Ms. Hoilman responded to questions from Commissioner Carswell about staffing vacancies. At the request from Commissioner Carswell, Ms. Hoilman gave an update on the Skilled Trade Center. Anticipated completion is currently May of 2023 with a soft opening scheduled tentatively in the summer. There are 20 students currently enrolled with a goal to increase the enrollment rate to 100 students.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

CLERK - APPOINTMENT / REAPPOINTMENTS TO THE COUNCIL ON AGING

Kay Draughn, Clerk to the Board, reported that the terms of appointment for the following members of the Council on Aging have expired: Page Pitts and Jerry Propst. Both members have applied to serve another 3-year term ending November 30, 2025. Applications were received from Kathy Duncan to fill vacant Seat No. 5 which has an unexpired term ending Nov. 30, 2024, and from Richard Moore to fill vacant Seat No. 11 which also expires on Nov. 30, 2024. The removal of Ann Holland from Seat No. 3 is requested due to her resignation. Ms. Mary Wright occupies Seat No. 9 which is currently designated as a non-voting seat due to her prior employment with Blue Ridge Community Action, a service provider for older adults, to avoid any conflicts of interest. Ms. Wright retired from BRCA; therefore, reinstating the voting privileges for Seat No. 9 is requested.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

CLERK - REMOVAL & APPOINTMENT TO BURKE CO. PLANNING BOARD

Kay Draughn, Clerk to the Board, reported that due to a resignation, the removal of Shannon

Stanbury from Seat No. 3, East, on the Burke County Planning Board is requested along with the appointment of Brian King to complete the balance of Ms. Stanbury's term ending September 30, 2023.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

CLERK - REAPPOINTMENT TO WPRTA

Kay Draughn, Clerk to the Board, reported that the County appoints a member and an alternate to the Western Piedmont Regional Transportation Authority, aka Greenway Transportation. Bryan Steen, the former county manager, was the voting member and Alan Glines, Deputy Co. Manager / Planning Director, occupies the alternate seat. It is recommended that Mr. Glines become the voting member and that Bradley Kirkley from the Community Development department be appointed as the new alternate member.

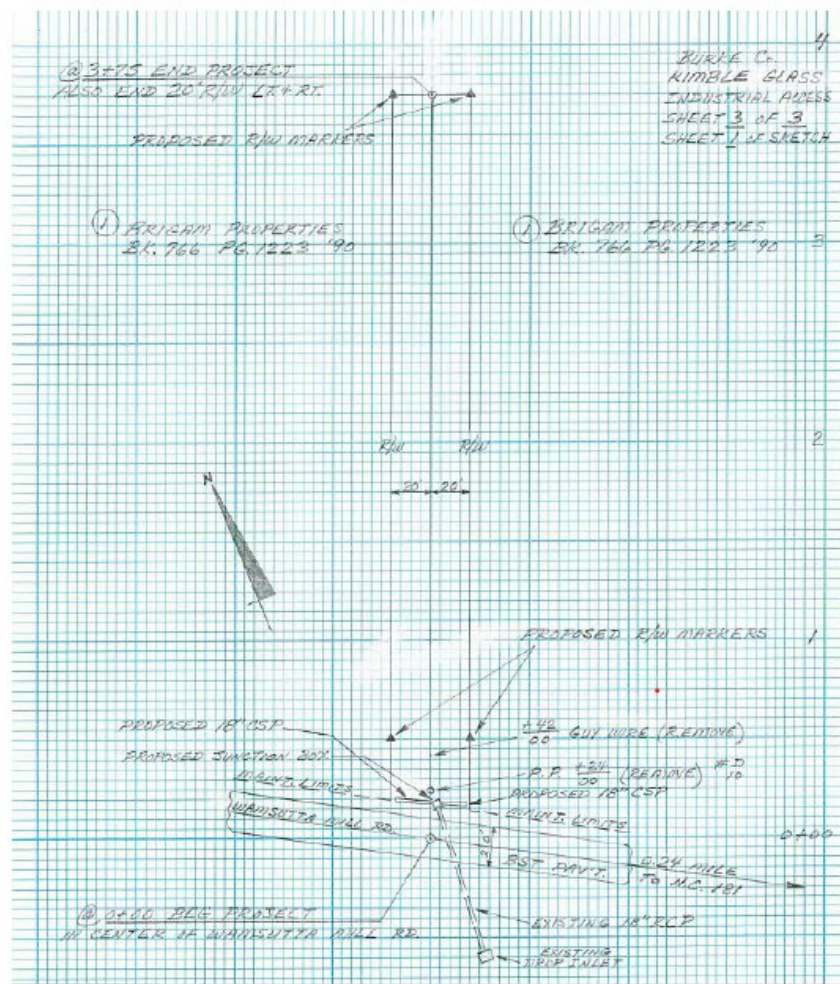
RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

COMM. DEV. - RESOLUTION TO SUPPORT THE CLOSURE OF KIMBALL GLASS DRIVE (SR1318)

Alan Glines, Deputy County Manager / Planning Director, informed the Board that there has been a request received from the NC Department of Transportation (NC DoT) to close Kimball Glass Drive, also identified as SR 1318, which extends in a northerly direction from a portion of Wamsutta Mill Road for approximately 630 feet, which is a state-maintained road entirely within the city limits of Morganton. Brigam Properties LLC has submitted a petition to the North Carolina Department of Transportation asking that Kimball Glass Drive be abandoned, so that it would no longer be a public street. The portion of the road in question is shown on the sketch map, Exhibit A and survey on Exhibit B. General Statutes section 136-63 states that the State shall not abandon any road that is located within any municipal limits until the city has been notified and given an opportunity to be heard on the matter. Morganton has received communication from DOT, asking whether the City is in support of the request, and therefore they are considering a resolution at their February City Council meeting. Under the same statute, Burke County is also required to consider the request for closure and find that the best interest of the people of the county will be served by the abandonment. Kimball Glass Drive is surrounded on all sides by the Brigam Properties LLC property and is used solely for access to the industrial facility located on that property - currently Gerresheimer. The current plans for the Gerresheimer facility include expansion of the production facilities within the current building and relocation of storage facilities to a new warehouse to be constructed over a portion of Kimball Glass Drive.

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Exhibits A & B:



RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

FINANCE - AUDIT CONTRACT FOR FY 22-23

Margaret Pierce, Deputy County Manager / Finance Director, reported that North Carolina General Statute 159-34 requires the County to have its accounts audited annually by a certified public accountant. The County's current audit firm, Lowdermilk Church & Co., L.L.P., has submitted a proposal to do the work for \$44,625. The cost for Fiscal Year 21-22 audit work was \$42,500, so a \$2,125 or 5% increase was requested.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

FM - REQUEST FOR APPROVAL OF A WRITTEN AGREEMENT BETWEEN HOME TRUST BANK AND OAK HILL FIRE & RESCUE PROTECTION ASSOCIATION, INC.

Mike Willis, Fire Marshall, reported that Oak Hill Fire & Rescue Protection Association, Inc. is entering into an agreement with Home Trust Bank for the purchase of a new 4,000 sq. ft., 4-bay fire department substation on Pea Ridge Road in Morganton. The Board of Directors of the fire department believes the department is fiscally responsible and financially able to construct the substation and respectfully requests the Burke County Board of Commissioners to endorse the verification documents from Home Trust Bank pertaining to the loan agreement. The endorsement would not in any way constitute a financial obligation to the County of Burke. Officials from the fire department were in attendance.

Chairman Mulwee opened the floor to questions or comments. Chief Winters responded to a several questions from the Board.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

GS - LEASE EXTENSION JONAS RIDGE CONVENIENCE SITE

Mark Delehant, General Services Director, reported that the lease for the Jonas Ridge convenience site NC Highway 181 expired on June 30, 2022. The property owner has agreed to renew the lease with a \$600.00 increase (\$50 per month) for a total of \$5,100 for the year. The following lease runs from July 1, 2022, through June 30, 2023, and includes the option of an additional one-year lease. The new Jonas Ridge convenience site is anticipated to open mid-summer. The County may cancel the lease by giving a 30-day written notice.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

TAX DEPT. - RELEASE REFUND REPORT FOR JANUARY 2023

John Bridgers, Tax Administrator, reported the Tax Release Refund Report for January 31, 2023, as follows:

Tax System Refunds and Releases

	Report Amount	Rebilled Amount	Net Release	Refund Amount
Releases (TR-304)	\$9,098.45	\$0.00	\$9,098.45	\$0.00

VTS Refunds Over \$100	
	Refund Amount
VTS Adjustments	\$1,061.32

*Note: The net loss amount is a result of the report amount minus the rebilled amount.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

TAX DEPT. - TAX COLLECTION REPORT FOR JANUARY 2023

John Bridgers, Tax Administrator, reported the Tax Collection Report for January 31, 2023, as follows:

Category	Annual Budget	Amount Collected YTD	% Collected	Balance to Collect
Property Tax	\$45,800,000.00	\$45,015,882.27	98.28%	\$784,117.73
Motor Vehicle Tax	\$6,000,000.00	\$3,380,306.74	56.33%	\$2,619,693.26
Current Year Taxes	\$51,800,000.00	\$48,396,189.01	93.42%	\$3,403,810.99
Delinquent Taxes	\$700,000.00	\$474,975.40	67.85%	\$225,024.60
Late List Penalty	\$315,000.00	\$173,954.46	55.22%	\$141,045.54

The Tax Levy is the total property tax value not including motor vehicles times the tax rate. This amount changes monthly with the addition of discoveries, other changes, or corrections, and when Public Utility Values are added, typically during September.

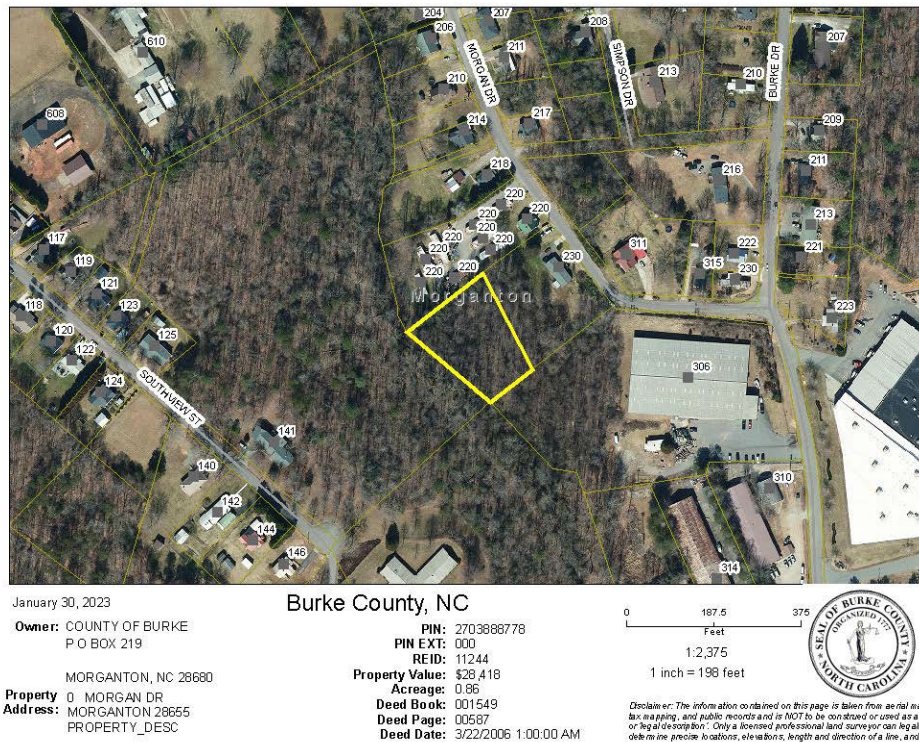
Category	Tax Levy	Amount Collected YTD	% Collected	Balance to Collect
Property Tax	\$47,902,738.39	\$45,015,882.27	93.97%	\$2,886,856.42

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

ITEMS FOR DECISION

CA - ACCEPTANCE OR REJECTION OF OFFER TO PURCHASE SURPLUS PROPERTY

JR Simpson, County Attorney, reported that on Nov. 16, 2010, the County adopted a policy on selling surplus real property and the policy is included in the packet for reference. A minimum bid amount of \$3,725.00 was also approved by the Board in 2010 for the vacant property located on Morgan Drive in Morganton (Record No. 11244) and the amount includes \$125 for advertising and \$500 for attorney fees.



Tim Norman wishes to purchase the landlocked surplus property owned by the County (Parcel ID# 11244) which is 0.86/acre in size. He has submitted a \$3,000 bid. In accordance with Section IV, Bid Exception, the Tax Assessor along with the County Attorney may request the Board to accept a bid less than the minimum amount established if the Assessor and Attorney believe it is in the County's best interest. The Tax Administrator believes it would be in the County's best interest to accept an offer less than the minimum bid of \$3,725 as authorized by the Commissioners in 2010. A fair value for this property in his estimation would be \$28,418 plus the attorney and advertising costs, which should be less than \$1,000. This parcel is presently unbuildable due to it being landlocked. This parcel has been owned by the county for 17 years and is not contributing tax revenue to the county. Selling this property will put the property back on the tax rolls contributing tax revenue to the county budget. There are five (5) adjoining property owners and Mr. Norman is one of them.

The County Attorney said he will initiate the 10-day upset bid process after the Board accepts the current bid or establishes a new minimum bid amount. An upset bid must be either \$750 more or 5% more than the current bid, whichever is greater. If an upset bid is received, then the process will continue until an uncontested final bid for the property is reached.

Budgetary Effect: Currently, the property does not generate any revenue for the county. However, if it is sold and put back on the tax rolls, a small amount of property tax would be generated in addition to the proceeds from the sale.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

2022 SUMMARY OF ACCOMPLISHMENTS (PLACE HOLDER)

Alan Glines, Deputy County Manager / Planning Director, stated that a report on the County's accomplishments for 2022 will be presented at the regular meeting.

REPORTS

Chairman Mulwee issued reminders for several upcoming meetings, public events, and the budget retreat. He also encouraged citizens to spay or neuter pets and to adopt or foster a pet from Animal Services. Further, he encouraged citizens to not litter, to pick up trash and to cover their loads during transit to the landfill or convenience centers. Vice Chairman Brittain asked for consideration of moving the date of the March regular meeting due to a scheduling conflict. A discussion ensued on in that change was feasible and how to facilitate that change. County Manager Epley suggested the addition of a resolution amending the Board's meeting schedule be added to the agenda for the regular meeting.

For the record: The Honorable Crystal R. Carpenter, Clerk of Superior Court, administered the oath of office to Brian C. Epley, County Manager, on February 1, 2023.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON FEBRUARY 28, 2023, AT 6:00 P.M.

OTHER DISCUSSION ITEMS - NONE**ADJOURN**

Motion: To adjourn at 5:03 p.m.

RESULT: APPROVED [UNANIMOUS]
MOVER: Phil Smith, Commissioner
AYES: Scott Mulwee, Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell, and Phil Smith

Approved this 19th day of September 2023.

 Scott Mulwee, Chairman
 Burke Co. Board of Commissioners

Attest:

 Kay Honeycutt Draughn, CMC, NCMCC
 Clerk to the Board