

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

The Burke County Board of Commissioners held a pre-agenda meeting on Tuesday, May 2, 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
Phil Smith

COMMISSIONERS ABSENT: Johnnie W. Carswell (Medical.)

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. On behalf of the Board, he extended condolences to the Carroll family for the passing of former Burke County Commissioner Jack Carroll. Commissioner Carroll served from 2004 - 2008 and again from 2012 - 2015.

APPROVAL OF THE AGENDA

Motion: To approve the agenda with the addition of the tax collection and tax refund release reports.

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

PRESENTATIONS

AS - PET OF THE MONTH

Kaitlin Settlemire, Animal Services Director, announced that Animal Services staff will present a dog and cat in need of its "forever" home at the regular meeting and highlight some ongoing events.

RESULT:	MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.
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AS - ADDITION OF "OTHER SPECIES" FEE TO AS FEE SCHEDULE

Note: This item was original under the consent agenda; however, due to a scheduling conflict for a pet transport at 4:00 p.m. and at the request of Chairman Mulwee, this item was moved to presentations.

Kaitlin Settlemyre, Animal Services Director, presented a request to implement an adoption fee for non-traditional animal species (species other than cats and dogs) that are in the care of Burke County Animal Services. In the past two (2) years, there has been an increase in an assortment of animal species that come through Animal Services, including snakes, bearded dragons, pigs, guinea pigs, rats, chickens, horses, cows, emus, rabbits, and most recently, miniature ponies. These intakes are few and far between and thus far Animal Services has been able to utilize rescue organizations for the safe placement of these non-traditional animals. With the rescue groups becoming inundated and the magnitude of some of these non-traditional species in need of care, Animal Services would be better equipped to handle the intake of such non-traditional species in-house by implementing an adoption process / fees for these animals. Upon advice from outside counsel, it was advised that Burke County needed to establish a fee for these animals in the Animal Services' fee schedule.

Since intakes of non-traditional animals are common enough for a process to be needed, but the species vary so much, Ms. Settlemyre requested an *"other species"* fee be set as *to be determined by the Animal Services Director*. This would eliminate the need to try and capture all species of animals that may come into the department's care at some point. Adoption fees would be assessed by species and by any medical requirements needed for adoption. The adoption fee would then be listed appropriately by the Animal Services Director and with advisement by the County Manager when needed.

This request was brought to the Board now because, now that the first baby has been born, there are currently 51 miniature horses in the care of Burke County with six (6) more on the way. Upkeep and care for these horses is approximately \$7,500 per month. Money was raised through the Animal Services Foundation, Inc. and that funding has almost been depleted. If the adoption fee amendment can be moved forward, it would allow for a reduction in the amount of money that is currently being spent on the ponies each month by placing them in their forever homes. If approved, the new fee would take effect May 17, 2023.

Chairman Mulwee opened the floor for questions or comments. With regard to a question from Commissioner Burns, Ms. Settlemyre assured him that she could establish a range for the fees. Commissioner Brittain asked for further clarification on what "to be determined means" and wanted to know whether it would be based on cost of care or some other metric. Ms. Settlemyre responded that the cost of getting the animal up to an adoptable condition would play a factor. Chairman Mulwee recognized the importance for the flexibility especially when unexpected cases arise, as with the seizure of the 51 miniature ponies, but that there would have to be some sort of limit placed on the fees. After inquiring as to whether there are any more questions or comments, the Chairman inquired about any upcoming Animal Foundation events. Clerk Draughn informed him of Strutt Your Mutt fundraiser walk at Lakeside Park in Valdese on June 3, 2023, and the inaugural Woofstock Raise the Woof fundraiser at the Silver Fork Winery on June 4, 2023, from 11:00 a.m. to 3:00 p.m., of which, both events were still in need of sponsors.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.
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BCR - PRESENTATION ON THE BURKE CO. SEARCH & RESCUE TEAM

Wes Taylor, Battalion Chief, Burke County Rescue, Vice President, Burke County Search and Rescue Team (BCRT), informed the Board that, while advertising Burke County as nature's playground has been an overwhelming success, it is also one of the top search and rescue destinations on the east coast. In this county alone, there were more search and rescue operations than in the entire state of New Hampshire. BCRT is operated solely by volunteers. He stated that at the regular meeting, he will present information on the Burke Co. Search & Rescue Team and the services they provide the community and what they need to continue to provide those services safely.

Chairman Mulwee acknowledged that the cost of running the organization is often overlooked and wanted to know more specifics about their expenses. Mr. Taylor responded that personal safety equipment for a volunteer is an out-of-pocket expense. After doing an analysis, Mr. Taylor calculated that it costs roughly \$2,000 to have everything necessary for a rescue operation. That in conjunction with the rising fuel costs has added an extra financial burden for these volunteers. Mr. Taylor then went on to inform the Board of a new preventative "safety while hiking" campaign, which has decreased the amount of search and rescue calls by nearly 50%. Currently BCRT has no official uniforms, but the organization would like to purchase waterproof jackets, pants, helmets with headlamps, and a uniform shirt for their members.

After an inquiry from Commissioner Burns about certification and training, Mr. Taylor informed the Board that most of the members have a minimum training of an Emergency Medical Responder or EMT, but they also have some that are paramedics, nurses, flight nurses and even a physician. BCRT is certified through the state of North Carolina Office of Emergency Medical Services (NCOEMS), this allows them to operate at a basic life support level. Most of their members are either certified as North Carolina Technical Rescuers and / or as technicians or operators in North Carolina Emergency Management's Mountain Winter Alpine Search and Rescue Program. A conversation ensued on requirements for maintaining certifications.

In response to a question from Commissioner Smith, Mr. Taylor asserted the primary source of funding for BCRT is from charitable donations, a vast majority of which come from former victims or from the person's family that BCRT has rescued, but some funding also comes from grants and the County. Commissioner Smith then inquired about certification requirements and according to Mr. Taylor, there is no prior training required to become a member; however, once a member you can access free training to get certified. He further explained that they have an ongoing recruitment campaign and that any new volunteers are welcome to join.

Commissioner Burns and Chairman Mulwee both expressed his appreciation for their service to the community.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.
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BCCOC - RECOGNITION OF WINNERS FROM THE CHAMBER'S SPRING LITTER SWEEP

Chamber President, Tonia Stephenson, expressed her thanks to Mr. Taylor and the BCRT. She then stated she will present the results of the Chamber's Spring Litter Sweep event and the Board is asked to recognize the grand prize winners. Last fall they had 75 participants whereas this year they had 18 teams with a total of 202 participants. The addition of recycling this year was attributed to the generosity and support of Republic Services. Ms. Stephenson announced the celebration ceremony would occur May 11, 2023, where a cash prize of \$500 will be awarded for 1st place, \$250 for 2nd place, and \$100 for 3rd place. If anyone is interested in learning more, they can visit burkecountychamber.org.

Chairman Mulwee opened the floor for questions. With no questions he thanked Ms. Stephenson for the Chamber's effort to keep this community clean.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

FFI - COF - (FOUNDATION FORWARD, INC. / CHARTERS OF FREEDOM) PRESENTATION OF FRAMED CIVIL RIGHTS AMENDMENTS

Dr. David Streeter relayed that, about a decade ago, Foundation Forward, Inc., a local nonprofit founded by Vance & Mary Jo Patterson, donated replicas of the Charters of Freedom, the Declaration of Independence, the United States Constitution, and the Bill of Rights to Burke County. Since not everyone has the ability to visit the original founding documents at the National Archives in Washington, D.C., Foundation Forward, Inc., aims to build a Charters of Freedom setting in every county across America and the County's setting is currently on display on the grounds of the historic courthouse square in Morganton. Foundation Forward, Inc. intends to donate framed replicas of the civil rights amendments (No. 13 - Abolition of Slavery, No. 14 - Citizenship Rights, Equal Protection, etc., No. 15 - Right to Vote Not Denied by Race, No. 19 - Women's Right to Vote and No. 24 - Prohibiting Any Poll Tax in Elections for Federal Officials) to the County. A representative will present framed copies of amendments with a certificate of authenticity to the Board at the regular meeting. He hoped the replicas would be displayed at county departments and throughout the public school system.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

FM - SERVICE RECOGNITION FOR ICARD TOWNSHIP FIRE / RESCUE MEMBERS

Mike Willis, Fire Marshal / EM Director, was going to originally request the recognition of Jones Carroll Reed and George E. Hollowell for their exemplary volunteer service to the fire department and the Hildebran / Icard Community for over 50 years but made the Board aware that they had scheduling conflicts and instead asked that this item be moved to either the June or July regular meeting so they could attend. Chairman Mulwee conferred with Clerk Draughn, and she suggested touching base with recipients to reschedule based upon their availability.

RESULT: RESCHEDULED TO A FUTRE MEETING - DATE TO BE DETERMINED.

SCHEDULED PUBLIC HEARINGS - NONE

CONSENT AGENDA**BCPS - PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING MARCH 31, 2023**

Keith Lawson, Finance Officer, Burke County Public Schools, in accordance with the Memorandum of Agreement approved by the County and the Board of Education, presented the quarterly financial reports through March 2023 estimated revenues as follows:

BCPS						
Estimated Revenues						
2022/2023						
	Annual		March YTD			% of Budget Received
	Previous	Current Fcst	Previous	Current	% Change	
State	89,567,747	92,339,328	67,976,386	70,804,964	4.2%	76.7%
Federal	23,693,312	27,530,384	16,762,870	14,601,624	-12.9%	53.0%
Local	14,542,099	14,385,243	11,367,038	10,888,664	-4.2%	75.7%
School Nurses	893,155	1,146,958	686,535	767,268	11.8%	66.9%
Charter Schools	613,951	770,807	413,695	478,373	15.6%	62.1%
Fines & Forfeitures	371,986	325,000	314,811	143,277	-54.5%	44.1%
Receivables	12,424	14,908	12,424	53,898	333.8%	361.5%
Special Revenues	5,406,186	6,177,831	3,775,024	4,871,690	29.1%	78.9%
Total	\$ 135,100,860	\$ 142,690,459	\$ 101,308,783	\$ 102,609,758	1.3%	71.9%
4.2% increase in state revenues accounted for primarily in wage increases and employer benefits costs						
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 7.0M, spent 84.6%						
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, March annualized inflation 5%						
12 fully funded by the county school nurses, 1.4 SNFI Grant, 9.6 funded by ESSER, 2 new ESSER grant thru NCDHHS						
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						

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BCPS										
Local Financials by Purpose & Function Level										
2022/2023										
	Expenses	'19/'20	'20/'21	'21/'22	'22/'23					
					Budget	1st	2nd	3rd	4th	Total
5XXX	Regular Instructional Services	5,637,807	4,787,687	5,647,012	5,593,992	716,173	2,333,931	1,099,533		4,149,637
6XXX	Instructional Support	9,759,099	10,358,944	10,197,710	10,583,325	3,313,004	2,429,756	2,306,887		8,049,647
8XXX	Other Governmental Units	592,733	635,937	759,694	930,512	86,037	(115,137)	242,044		212,944
4XXX	Revenues Over/(Under)	207,420	509,982	(170,801)	(464,913)	(108,153)	(364,641)	392,046		(80,748)
XXXX	Grand Total	\$ 16,197,059	\$ 16,292,550	\$ 16,433,615	\$ 16,642,916	\$ 4,007,061	\$ 4,283,909	\$ 4,040,510	\$ -	\$ 12,331,480
	% of Annual Budget									74.1%
	Revenue									
4110	Burke County	14,552,494	14,602,211	14,542,099	14,326,691	3,785,752	3,547,839	3,555,073		10,888,664
4110	Timber Receipts	-	58,552	-	58,552	-	-	-		-
4110	Charter Schools	428,556	495,287	613,951	770,807	3,260	241,174	233,939		478,373
4410	Fines & Forfeitures	279,114	230,225	371,986	325,000	61,323	63,561	18,393		143,277
4490	School Nurses	893,153	893,155	893,155	1,146,958	102,828	431,335	233,105		767,268
4493	Schools' Receivables	43,742	13,120	12,424	14,908	53,898	-	-		53,898
44XX	Grand Total	\$ 16,197,059	\$ 16,292,550	\$ 16,433,615	\$ 16,642,916	\$ 4,007,061	\$ 4,283,909	\$ 4,040,510	\$ -	\$ 12,331,480

Commissioner Burns asked how the fines and forfeitures are received by Burke County Public Schools. Mr. Lawson stated Burke County is a pass-through agent, but deferred to Margaret Piecer, Finance Director / Deputy County Manager, for more specifics. Ms. Pierce explained that the Clerk of Court remits the funds each month after the fees have been determined and collected. The funds are then sent to the school system by Burke County.

Chairman Mulwee noticed that the number of students has increased and stabilized this year. Mr. Lawson responded to Chairman Mulwee's comment that this has a positive impact on the per pupil funding issued by that state.

Commissioner Burns asked Ms. Pierce if the County was holding a balance of funds that have not been sent over to the school system yet or if these funds get sent over as they come in. Ms. Pierce relayed that Finance does it every month, but due to a staff member retiring in January, it fell through the cracks until early April, but all the funds have since then been sent over.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

CLERK - APPOINTMENT TO THE COUNCIL ON AGING

Kay Draughn, Clerk to the Board, requested the appointment of Joset Taylor to the Council on Aging to fill vacant Seat No. 3 for a term ending November 30, 2023.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

CLERK - APPOINTMENTS TO THE JCPC

Kay Draughn, Clerk to the Board, requested the appointment of Damion Patton, a realtor, to fill vacant JCPC Seat No. 16 to complete the remainder of a term ending June 30, 2023.

16	Member of Business	Vacant	A	
	Community			
			TE	6/30/2023

The appointment of Wesley Hendrix was requested to fill vacant JCPC Seat No. 21, at-large, to complete the remainder of a term ending June 30, 2024.

21	At Large		A	
	(Up to 7 Appt by BOC)		R	
			R	
			TE	6/30/2024

Further, the appointment of Camey Ervin was requested to fill vacant JCPC Seat No. 23, at-large, to complete the remainder of a term ending June 30, 2023.

23	At Large		A-UT	
	(Up to 7 Appt by BOC)		R	
			TE	6/30/2023

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

CLERK - APPOINTMENTS TO THE PARKS & RECREATION COMMISSION

Kay Draughn, Clerk to the Board, reported the terms of appointment ended March 31st for the following members of the Parks & Recreation Commission: Jonathan Carter (Valdese / R.C.), Tabbatha Hoilman (George Hildebrand), Ricky Barnes (Hildebran / Icard), Curtis Hildebran (Ray Childers), Brandon Clontz (Salem) and LaPorsche Cuthbertson (Mtn. View). Brandon Clontz (Salem), Jason Black (WA Young) and Tabbatha Hoilman (George Hildebrand) resigned. Jonathan Carter, Curtis Hildebran and LaPorche Cuthbertson have applied for reappointment, additionally, applications were received from Terry Norton for WA Young, Cody Clark for Salem, and Ricky Barnes for Hildebran / Icard. Valerie Mullis applied for the George Hildebrand seat.

Then she noted that the reappointment of Jonathan Carter (Valdese / R.C.), Curtis Hildebran (Ray Childers), LaPorsche Cuthbertson (Mtn. View), Ricky Barnes (Hildebran / Icard), Cody Clark (Salem), Valerie Mullis (George Hildebran) and the appointment of Terry Norton for WA Young will be requested at the regular meeting.

Chairman Mulwee disclosed that Cody Clark does not reside in the Salem Community but per the bylaws, a candidate does not have to live in the community as long as they have a family member that attends that school. Mr. Clark lives in Morganton, but his son plays in Salem.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

FINANCE - APPLICATION FOR PUBLIC SCHOOL BUILDING CAPITAL LOTTERY FUNDS

Margaret Piecer, Finance Director / Deputy County Manager, informed the Board that a drawdown is periodically done to utilize funds, primarily to offset debt payments rather than using the funds set aside for the sales tax. The amount of the application is \$1,300,000.

Information from the pre-agenda packet:

A portion of lottery proceeds are deposited into a special fund administered by the North Carolina Department of Public Instruction called the Public School Building Capital fund. This fund is used by counties in addressing their school capital needs. Monies deposited into the fund accumulate and earn interest until drawn down by the county. In order to draw down funds, the Board of County Commissioners and the Board of Education must approve and submit an application for an eligible project. Historically, the County has used debt service on school construction as their projects. There is an application for debt service on Patton and Draughn High Schools for the Board's consideration which will be presented for approval by the Board of Education at their May 15, 2023, meeting.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

GENERAL SERVICES - LEAD SERVICE LINE INVENTORY GRANT

Alan Glines, Planning Director / Deputy County Manager, reported that as part of the Lead and Copper Rule Revisions (LCRR) published December 16, 2021, the Environmental Protection Agency (EPA) requires that all community water systems (CWS) develop an inventory of all service line connections, including both system-owned and customer-owned. The inventory must identify the potential presence of lead within each service line connection.

The initial inventory must be completed and submitted to the North Carolina Public Water Supply (PWS) Section by October 16, 2024. The inventory must include all service lines connected to the distribution system. Due to staffing constraints, Burke County intends to apply for a grant to assist with compliance.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

JCPC - APPROVAL OF COUNTY PLAN FOR BURKE COUNTY & FUNDING ALLOCATION

AJ Coutu, JCPC Administrator, reported the Juvenile Crime Prevention Council (JCPC) plans for the needs of adjudicated and at-risk youth as well as assessing the need for delinquency treatment and prevention services in Burke County. The funding from the state Department of Public Safety Division of Juvenile Justice (DJJ) for the programs, \$287,074, requires a 30% match which is provided by the programs themselves either by cash or in-kind donations. The Annual Plan describes and documents each step of the state mandated process required to make decisions on the allocation of funds provided to Burke County by the Division of Juvenile Justice. The plan also documents the required meetings and attendance as well as adherence to open meeting laws and other state required processes. Most importantly, it lists the programs chosen for funding and the amounts allocated. This plan must be approved by the Burke County Board of Commissioners prior to acceptance and funding by DJJ.

Note: The JCPC agenda materials are hereby incorporated into the meeting minutes by reference.

Burke County
NC DPS - Community Programs - County Funding Plan

Available Funds: \$ \$287,074 Local Match: \$ \$85,953 Rate: 30%

DPS JCPC funds must be committed with a Program Agreement submitted in NC Allies and electronically signed by authorized officials.

#	Program Provider	DPS-JCPC Funding	LOCAL FUNDING			OTHER State/Federal	OTHER Funds	Total	% from DPS-JCPC Program Revenues
			County Cash Match	Local Cash Match	Local In-Kind				
1	JCPC Admin	\$13,911						\$13,911	
2	Adolescent Substance Abuse Assessment & Treatment - Burke Council on Alcoholism	\$19,191	\$2,000		\$6,396	\$6,393		\$33,980	44%
3	Burke Restorative Services - Repay	\$66,347			\$19,904			\$86,251	23%
4	Just Girls - Burke - Repay	\$26,798			\$8,093	\$11,816		\$46,707	43%
5	Juvenile Mediation/Conflict Resolution Education Center	\$45,934			\$13,791			\$59,725	23%
6	Kids at Work! Burke - Aspire Youth & Family	\$45,632			\$13,986			\$59,618	23%
7	Psychological Services - Burke - Repay	\$18,078			\$6,428	\$2,145		\$26,651	32%
8	SAIS - Burke - Repay	\$51,183			\$15,355	\$12,306		\$78,844	35%
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
TOTALS:		\$287,074	\$2,000		\$83,953	\$32,660		\$405,687	29%

The above plan was derived through a planning process by the Burke County Juvenile Crime Prevention Council and represents the County's Plan for use of these funds in FY 2023-2024.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

SHERIFF - APPROVAL OF REQUEST TO USE NARCOTICS & FORFEITURE FUNDS FOR TRAINING EVENT

Sheriff Hinceman requested permission to use approximately \$4,100 of restricted Narcotics and Forfeiture funds to pay for five (5) Narcotics Investigators to attend the 2023 NCNEOA Spring Training Seminar in New Hanover County, NC. The seminar is from May 21 - 25, 2023.

Budgetary Effect: Funding for this training was not included in the FY 22-23 budget. Overall revenues and expenditures will increase by \$4,100 in the Narcotics Fund.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

SHERIFF - RESOLUTION AWARDING COUNTY-ISSUED SERVICE SIDE ARM AND BADGE

Sheriff Hinceman reported that in accordance with NCGS 20-187.2(a), he is requesting that the gun (Glock, Model 17 Gen 4, Serial Number BERL-511) and badge worn by Sergeant William Townsend be awarded to him upon his retirement for the fee of \$1.00. Sergeant Townsend is retiring on April 28, 2023.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

TDA - FINANCIAL UPDATE FOR THE PERIOD ENDING MARCH 31, 2023

Margaret Pierce, Finance Director / Deputy County Manager, on behalf of Ed Phillips, CEO of Burke County Tourism, and in accordance with Session Law 2007-265, HB 78, reported the quarterly receipts and expenditures for the period ending March 31, 2023. Occupancy tax is about 10% above last year's and is trending in a positive direction.

**BURKE COUNTY TDA
March 31, 2023**

Assets		
	1014 First Citizens Bank	\$ 787,547.98
	Total Checking	<u>\$ 787,547.98</u>
Liabilities		
	2000 Accounts Payable	\$ -
	2040 Deposits Received	\$ -
	2050 City of Morganton - Payable	\$ 84,729.60
	2075 Town of Valdese - Payable	\$ 78,037.86
	2100 Payroll Liabilities	<u>\$ 8,422.35</u>
	Total Liabilities	<u>\$ 171,189.81</u>
Equity		
	3900 Retained Earnings	\$ 625,448.38
	Net Income	<u>\$ (9,090.21)</u>
	Total Equity	<u>\$ 616,358.17</u>
Total Liabilities & Equity		<u><u>\$ 787,547.98</u></u>

BURKE COUNTY TDA			
BUDGET TO ACTUAL JULY 1, 2022-MARCH 31, 2023			
Income	Budget	Actual	Available Balance
4010 · Burke Co. Govt. - Occup. Tax	\$ 750,000	555,105.14	\$ 194,894.86
4110 · Interest Income	\$ -	592.52	\$ (592.52)
4120 · Miscellaneous	\$ 44,500	31,561.44	\$ 12,938.56
5000 · Trolley Revenue	\$ 7,500	26,942.91	\$ (19,442.91)
Total Income	<u>\$ 802,000</u>	<u>614,202.01</u>	<u>\$ 187,797.99</u>
Expense			
5010 · Accounting	\$ 8,500	5,250.00	\$ 3,250.00
5020 · Marketing/Advertising	\$ 199,600	156,019.64	\$ 43,580.36
5102 · Membership Dues	\$ 2,500	2,525.00	\$ (25.00)
5110 · Building Maintenance	\$ 2,000	297.50	\$ 1,702.50
5113 · City of Morganton/Tourism	\$ 168,750	124,898.65	\$ 43,851.35
5115 · Town of Valdese/Tourism	\$ 93,750	69,388.15	\$ 24,361.85
5117 · Bank Charges	\$ 200	100.26	\$ 99.74
5140 · Website Upkeep	\$ 500	2,232.62	\$ (1,732.62)
5150 · Insurance	\$ 28,000	22,345.67	\$ 5,654.33
5180 · Office Supplies	\$ 4,000	3,365.32	\$ 634.68
5200 · Payroll Expenses	\$ 260,000	208,386.11	\$ 51,613.89
5250 · Postage	\$ 2,500	724.75	\$ 1,775.25
5280 · Office Rent	\$ 6,000	4,500.00	\$ 1,500.00
5290 · Telephone	\$ 3,500	2,793.63	\$ 706.37
5300 · Travel/Training	\$ 14,500	8,399.73	\$ 6,100.27
5301 · Trolley Expenses	\$ 7,500	11,984.92	\$ (4,484.92)
5400 · Misc. Expense	\$ 200	80.27	\$ 119.73
Total Expense	<u>\$ 802,000</u>	<u>623,292.22</u>	<u>\$ 178,707.78</u>
Net Income	<u>\$ -</u>	<u>-9,090.21</u>	<u>9,090.21</u>

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

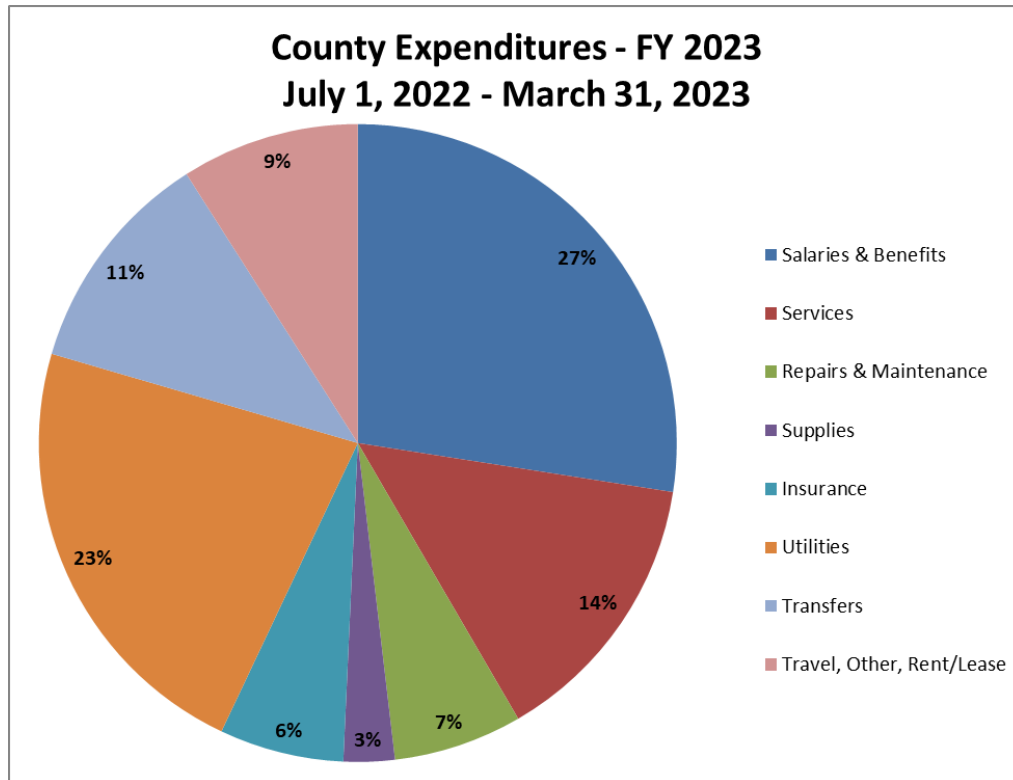
WPCC – PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING MARCH 31, 2023

Sandy Hoilman, Vice President for Administrative Services / Chief Financial Officer, Western Piedmont Community College (WPCC), presented an overview of the College's financial data for the period ending March 31, 2023.

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WESTERN PIEDMONT COMMUNITY COLLEGE									
FY 2022-2023 SUMMARY AS OF MARCH 31, 2023									
	STATE			COUNTY			INSTITUTIONAL		
Summary of Revenues	BUDGET	ACTUAL	REMAINING	PGLT	ACTUAL	REMAINING	BUDGET	ACTUAL	REMAINING
State Appropriations	14,014,839	11,982,053							
Add. Allocations (detail below)	2,915,285								
County Appropriations				2,683,610	2,012,708				
Rent & Interest Income				13,000	20,282				
Institutional Funds					27,302		6,371,479	5,804,192	
Total Budgeted Revenues	16,930,124	11,982,053	4,948,071	2,696,610	2,060,292	636,318	6,371,479	5,804,192	567,287
Summary of Expenditures									
Institutional Support	4,022,203	2,643,147	66%	253,295	215,112	85%	682,287	593,266	87%
Curriculum Instruction	6,518,860	5,081,142	78%				328,855	323,459	98%
Non Curriculum Instruction	2,192,355	1,291,173	59%				52,380	133,586	255%
Academic Support	1,487,341	1,100,223	74%				1,000	240	24%
Student Support	2,136,992	1,465,537	69%				954,192	500,064	52%
Plant Operations & Maint.				2,443,315	1,858,716	76%			
Proprietary / Other							824,200	742,681	90%
Student Aid							3,528,565	3,406,589	97%
Capital Outlay (excluding Capital Improvements)	572,373	338,411	59%						
Total Budgeted Expenditures	16,930,124	11,919,633	5,010,491	2,696,610	2,073,828	622,782	6,371,479	5,699,885	671,594
		70.4%	29.6%		76.9%	23.1%		89.5%	10.5%
ADDITIONAL FUNDING DESIGNATED FOR APPROVED PROJECTS							As of June 30, 2023		
Customized Training Projects	38,932	Carryforward	53,764				Total College Budget	\$ 25,998,213	
Budget Stabilization Funds	1,129,267	Perkins Carryforward	10,599				Total Expenditures	\$ 19,693,346	75.7%
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	Longevity	162,839						
Underserved Outreach/Advising	65,543	Prof. Dev. Net.	30,000				Fund Balance: County Funds		
Longleaf Complete & Commitment	90,368	Finish Line Admin	15,538				Fund Balance, Beginning July 1, 2022		898,022
GEER I & II Scholarships	72,213	Enrollment Growth	19,542				Current Operating Cash		(13,536)
GEER Reversion	(15,904)	Summer Accel	23,360						
Faculty Recruitment/Retention	110,441	SBC Reversion	(28,000)						
Apprenticeship Expansion Grt	327,820						Current Fund Balance		884,486
ST Workforce Develop Grant	30,095								
Total Other		2,915,285							33%

Western Piedmont Community College				
County Expenditures by Category				
FY 2023 - Actual Expenditures - July 1, 2022 thru March 31, 2023				
	Salaries & Benefits	569,437	27.5%	
	Services	293,574	14.2%	
	Repairs & Maintenance	135,247	6.5%	
	Supplies	53,736	2.6%	
	Insurance	130,694	6.3%	
	Utilities	466,348	22.5%	
	Transfers	237,563	11.5%	
	Travel, Other, Rent/Lease	187,229	9.0%	
		2,073,828	100%	



Ms. Hoilman then gave an update on the Regional Skilled Trade Solution Center, which was under construction and with a completion date expected in May, and the grand opening on September 19, 2023. In June there will be a Truck Jam family event for the community. The Emergency Service Training Center is in the preliminary stages, as of now, WPCC is working on a trade with the City for some land and the architect is working on a design draft. Summer enrollments were up 20% and Fall up 31% compared to the prior year.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

TAX DEPT. - TAX COLLECTION REPORT FOR APRIL 2023

John Bridgers, Tax Administrator reported the Tax Collection Report for April 30, 2023, as follows:

Category	Annual Budget	Amount Collected YTD	% Collected	Balance to Collect
Property Tax	\$45,800,000.00	\$46,915,037.40	102.43%	(\$1,115,037.40)
Motor Vehicle Tax	\$6,000,000.00	\$5,031,211.77	88.85%	\$968,788.23
Current Year Taxes	\$51,800,000.00	\$51,964,249.17	100.28%	(\$146,249.17)
Delinquent Taxes	\$700,000.00	\$623,774.61	89.11%	\$76,225.39
Late List Penalty	\$315,000.00	\$313,709.84	99.59%	\$1,290.16

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	\$48,194,561.62	\$46,915,037.40	97.35%	\$1,279,524.22

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

TAX DEPT. - RELEASE REFUND REPORT FOR APRIL 2023

John Bridgers, Tax Administrator, reported the Tax Release report for April 30, 2023, as follows:

Tax System Refunds and Releases				
	Report Amount	Rebilled Amount	Net Release	Refund Amount
Releases (TR-304)	\$10,967.01	\$10,375.90	\$591.11	\$591.11

VTS Refunds Over \$100	
	Refund Amount
VTS Adjustments	\$2,154.31

*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 MAY 16, 2023, AT 6:00 P.M.

ITEMS FOR DECISION

CO. MGR. - PRESENTATION OF RECOMMENDED BUDGET FOR FY 23-24 AND SCHEDULING OF PUBLIC HEARING (PLACE HOLDER)

Brian Epley, County Manager, announced that he will present a lengthy overview of the FY 2023 - 2024 recommended budget to the Board of Commissioners on Tuesday, May 16, 2023. A copy of the recommended budget will be filed in the office of the Clerk to the Board that day and be available for public inspection at the Burke County Governmental Offices during regular business hours. The recommended budget will also be posted to the County's website at: <http://www.burkenc.org/2265/Budget-Documents>.

G.S. 159-11 (b) - The budget, together with a budget message, shall be submitted to the governing board not later than June 1. The budget and budget message should, but need not, be submitted at a formal meeting of the board. The budget message should contain a concise explanation of the governmental goals fixed by the budget for the budget year, should explain important features of the activities anticipated in the budget, should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in fiscal policy.

A public hearing on the recommended budget is required and citizens are encouraged to

present written or oral comments. Adoption of the recommended budget is anticipated to occur on June 20, 2023.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON MAY 16, 2023, AT 6:00 P.M.

REPORTS

Chairman Mulwee asked board members to submit their reports to the clerk for inclusion in the regular agenda packet, to pick up litter, cover your trash when transporting it to the convenience sites or landfill, and to spay and neuter pets and adopt or foster a pet from animal services. Lastly, Chairman Mulwee issued reminders for several upcoming meetings, public events, and holiday office closures.

Vice Chairman Brittain inquired if there was an update on the rabies contact occurrence. Clerk Draughn informed him that they had been trapping other dogs in that area but that was the extent of her knowledge on the matter. Brian Epley, County Manager, added that the Health Department is working with the family and that there is ongoing medical treatment occurring. In the history of North Carolina, it is exceedingly rare for a human to have contact with a rabid animal, especially a companion animal.

Commissioner Burns brought up that both he and Commissioner Smith visited the landfill and wanted to recognize the staff there on how neat and well kept the area was. However, he observed many vehicles arrive without their loads covered in violation of the law; therefore, he suggested working with the Sheriff's Office on enforcement.

OTHER DISCUSSION ITEMS - NONE

ADJOURN

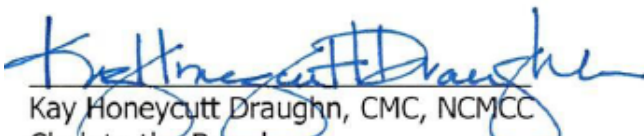
Motion To: adjourn at 4:08 P.M.

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

Approved this 19th day of December 2023.


 Jeffrey C. Brittain, Chairman
 Burke Co. Board of Commissioners

Attest:


 Kay Honeycutt Draughn, CMC, NCMCC
 Clerk to the Board