MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
PRE-AGENDA MEETING

The Burke County Board of Commissioners held a pre-agenda meeting on Tuesday, November 7, 2023, at 3:00 p.m. in the Commissioners' Meeting Room, Burke County 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
Johnnie W. Carswell
Phil Smith

COMMISSIONERS ABSENT: Randy Burns (WPCOG Convention)

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 as presented.

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

PRESENTATIONS

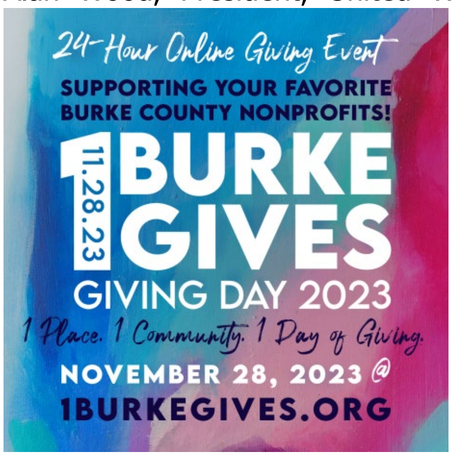
AS - PET OF THE MONTH
Kay Draughn, Clerk to the Board, relayed that an Animal Services staff member will present a dog and cat in need of their "furever" home at the regular meeting. The Jordan's Way Facebook Live Fundraiser garnered $9,583 in charitable donations and if the $10,000 mark is reached, the Animal Control Officers will have to shave their legs. Clerk Draughn thanked County Manager Epley for his participation in the fundraiser as well as everyone who helped to put this event together and those that made contributions.

Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

UW - PROCLAMATION DECLARING NOV. 28TH AS "1 BURKE GIVES" DAY IN BURKE COUNTY

Alan Wood, President, United Way, stated that this will be the United Way's 4th annual 1BurkeGives Day. Last year, the 1-day event raised approximately $100,000 for the 30 participating Burke County nonprofit organizations. An initiative of Burke County United Way, 1BurkeGives, is a 24-hour day of giving fueled by the power of social media and collaboration.



At the regular meeting, there will be a request to approve a proclamation that declares November 28th as 1BurkeGives Day in Burke County.

Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

BRCA - BLUE RIDGE COMMUNITY ACTION UPDATE & FY 24-25 CSBG APPLICATION

Aryn Smith, the Community Services Block Grant Program Director at Blue Ridge Community Action, reported that she will give a brief overview of her organization, the services they provide and associated funding mechanisms, in conjunction with their $511,822 Community Services Block Grant application for FY 24 – 25 at the regular meeting. The grant application was included in the Board's agenda packet and covered Burke, Caldwell and Rutherford Counties. The objectives were to transition five (5) families out of poverty and to educate / inform 200 low-income families of human service assistance programs and assist them in applying for services.

Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

TDA - FINANCIAL UPDATE FOR THE PERIODS ENDING JUNE 30TH & SEPTEMBER 30, 2023

Ed Phillips, CEO, Burke County TDA, read excerpts from the following report:

2022 Visitor Impact for Burke County

> County Spending Increases by 10.3 Percent to $133.75 million. Domestic and international visitors to and within Burke County spent $133.75 million in 2022, an increase of 10.3 percent from 2021. The data comes from an annual study

commissioned by Visit North Carolina, a unit of the Economic Development Partnership of North Carolina.

Tourism impact highlights for 2022:

- The travel and tourism industry directly employees more than 850 in Burke County.
- Total payroll generated by the tourism industry in Burke County was $29.4 million.
- State tax revenue generated in Burke County totaled $5.3 million through state sales and excise taxes, and taxes on personal and corporate income. About $4.1 million in local taxes were generated from sales and property tax revenue from travel-generated and travel-supported businesses.

These statistics come from the "Economic Impact of Travel on North Carolina Counties 2022," which can be accessed at partners.visitnc.com/economic-impact-studies. The study was prepared for Visit North Carolina by Tourism Economics in collaboration with the U.S. Travel Association.

Statewide, visitor spending in 2022 rose 15.2 percent to reach a record $33.3 billion. Direct tourism employment increased 9.8 percent to 216,900.

Highlights from the statewide report include:

- Total spending by domestic and international visitors in North Carolina reached $33.3 billion in 2022. That sum represents a 15.2 percent increase over 2021 expenditures. The figure falls 14 percent above the record $29.22 billion spent in 2019.
- Domestic travelers spent a record $32.4 billion in 2022. Spending was up 13.4 percent from $28.6 billion in 2021.
- International travelers spent $910 million in 2022, up 170 percent from the previous year.
- Visitors to North Carolina generated $4.2 billion in federal, state and local taxes in 2022. The total represents a 7.9 percent increase from 2020.
- State tax receipts from visitor spending rose 6.5 percent to nearly $1.3 billion in 2022.
- Local tax receipts grew 3.5 percent to nearly $1.2 billion.
- Direct tourism employment in North Carolina increased 9.8 percent to 216,900.
- Direct tourism payroll increased 13.5 percent to $8.7 billion.
- Visitors spend more than $91 million per day in North Carolina. That spending adds $6.7 million per day to state and local tax revenues (about $3.5 million in state taxes and $3.2 million in local taxes).
- Each North Carolina household saved $512 on average in state and local taxes as a direct result of visitor spending in the state. Savings per capita averaged $230.
- North Carolina hosted approximately 43 million visitors in 2022.

Mr. Phillips then reported TDA's FY23 end of year financial report as well as the quarterly receipts and expenditures. FY23 ended with more revenues than expenditures, $105,693 on a final budget of $972,000. An updated Finance Report will be forthcoming for the next meeting.

BURKE COUNTY TDA
BUDGET TO ACTUAL JULY 1, 2022-JUNE 30, 2023

	Budget	Actual	Available Balance
Income			
4010 · Burke Co. Govt. - Occup. Tax	$ 750,000	748,149.08	$ 1,850.92
4110 · Interest Income	$ -	733.72	$ (733.72)
4120 Miscellaneous	$ 44,500	31,661.44	$ 12,838.56
5000 · Trolley Revenue	$ 7,500	28,657.47	$ (21,157.47)
Total Income	$ 802,000	809,201.71	$ (7,201.71)
Expense			
5015 · Accounting	$ 8,500	8,250.00	$ 250.00
5020 · Marketing/Advertising	$ 199,600	171,147.04	$ 28,452.96
5102 · Membership Dues	$ 2,500	2,525.00	$ (25.00)
5110 · Building Maintenance	$ 2,000	447.50	$ 1,552.50
5113 · City of Morganton/Tourism	$ 168,750	168,333.53	$ 416.47
5115 · Town of Valdese/Tourism	$ 93,750	93,518.64	$ 231.36
5117 - Bank Charges	$ 200	383.92	$ (183.92)
5140 · Website Upkeep	$ 500	2,517.36	$ (2,017.36)
5150 · Insurance	$ 28,000	27,180.43	$ 819.57
5180 · Office Supplies	$ 4,000	9,473.03	$ (5,473.03)
5200 · Payroll Expenses	$ 260,000	273,300.49	$ (13,300.49)
5250 · Postage	$ 2,500	936.63	$ 1,563.37
5280 · Office Rent	$ 6,000	6,900.00	$ (900.00)
5290 · Telephone	$ 3,500	3,972.73	$ (472.73)
5300 · Travel/Training	$ 14,500	13,937.63	$ 562.37
5301 · Trolley Expenses	$ 7,500	15,485.24	$ (7,985.24)
5400 · Misc. Expense	$ 200	174.05	$ 25.95
Total Expense	$ 802,000	798,483.22	$ 3,516.78
Net Income	$ -	10,718.49	-10,718.49

BURKE COUNTY TDA
June 30, 2023

Assets	
1014 First Citizens Bank	$ 767,374.22
Total Checking	$ 767,374.22
Liabilities	
2000 Accounts Payable	$ 5,770.54
2040 Deposits Received	$ -
2050 City of Morganton - Payable	$ 43,321.48
2075 Town of Valdese - Payable	$ 72,765.21
2100 Payroll Liabilities	$ 9,350.12
Total Liabilities	$ 131,207.35
Equity	
3900 Retained Earnings	$ 625,448.38
Net Income	$ 10,718.49
Total Equity	$ 636,166.87
Total Liabilities & Equity	$ 767,374.22

BURKE COUNTY TDA
September 30, 2023

Assets	
1014 First Citizens Bank	$ 823,994.91
Total Checking	$ 823,994.91
Liabilities	
2000 Accounts Payable	$ 3,008.72
2050 City of Morganton - Payable	$ 99,651.11
2075 Town of Valdese - Payable	$ 104,059.45
2100 Payroll Liabilities	$ 15,995.58
Total Liabilities	$ 222,714.86
Equity	
3900 Retained Earnings	$ 731,140.98
Net Income	$ (129,860.93)
Total Equity	$ 601,280.05
Total Liabilities & Equity	$ 823,994.91

BURKE COUNTY TDA
BUDGET TO ACTUAL JULY 1, 2023-SEPTEMBER 30, 2023

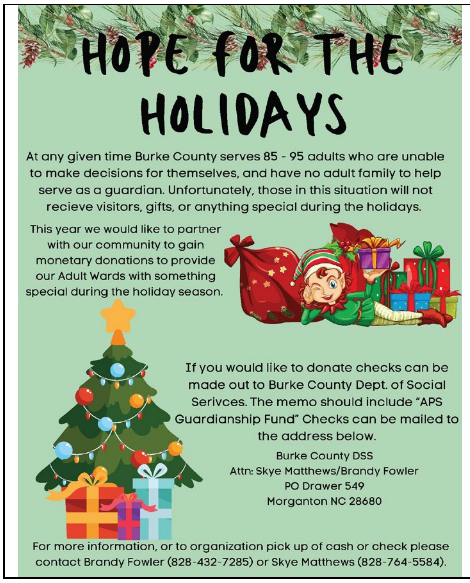
	Budget	Actual	Available Balanc
Income			
4010 · Burke Co. Govt. - Occup. Tax	$ 850,000	93,936.23	$ 756,063.77
4110 · Interest Income	$ -	213.51	$ (213.51)
4120 Miscellaneous	$ 44,500	-	$ 44,500.00
5000 · Trolley Revenue	$ 12,500	1,949.20	$ 10,550.80
Total Income	$ 907,000	96,098.94	$ 810,901.06
Expense			
5010 · Accounting/Audit	$ 8,500	-	$ 8,500.00
5020 · Marketing/Advertising	$ 174,000	30,359.96	$ 143,640.04
5102 · Membership Dues	$ 2,500	75.00	$ 2,425.00
5110 · Building Upfit	$ 50,000	58,464.49	$ (8,464.49)
5113 · City of Morganton/Tourism	$ 191,250	21,135.65	$ 170,114.35
5115 · Town of Valdese/Tourism	$ 106,250	11,742.03	$ 94,507.97
5140 · Website Upkeep	$ 2,500	2,900.16	$ (400.16)
5150 · Insurance	$ 28,000	7,881.60	$ 20,118.40
5180 · Office Supplies	$ 4,000	1,548.47	$ 2,451.53
5200 · Payroll Expenses	$ 275,000	77,147.86	$ 197,852.14
5250 · Postage	$ 3,500	180.48	$ 3,319.52
5280 · Office Rent	$ 30,000	9,300.00	$ 20,700.00
5285 · Utilities		35.21	$ (35.21)
5290 · Telephone	$ 3,500	1,991.11	$ 1,508.89
5300 · Travel/Training	$ 20,500	1,435.36	$ 19,064.64
5301 · Trolley Expenses	$ 7,500	1,322.53	$ 6,177.47
5400 · Misc. Expense	$ -	439.96	$ (439.96)
Total Expense	$ 907,000	225,959.87	$ 681,040.13
Net Income	$ -	-129,860.93	129,860.93

He also reported the TDA moved into their new building on N. Sterling Street, Morganton in October. Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

DSS - PRESENTATION OF DEPARTMENTAL HIGHLIGHT

Korey Fisher-Wellman, DSS Director, relayed that a departmental highlight will be provided at the regular meeting. There were 264 donations that have been received for the Christmas Wishes. He also mentioned the Hope for the Holidays program for the County's adult wards.



Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

SCHEDULED PUBLIC HEARINGS

COMM. DEV. - ZONING MAP AMENDMENT ZMA 2023-08 & PUBLIC HEARING - 6:00 P.M.

Alan Glines, Planning Director / Deputy County Manager, presented the following rezoning request:

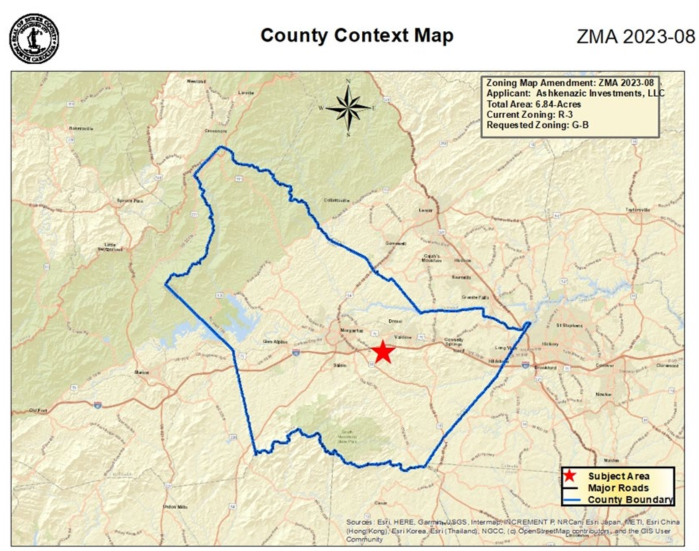
<u>REZONING REQUEST</u>
Applicant: Ashkenazic Investments, LLC

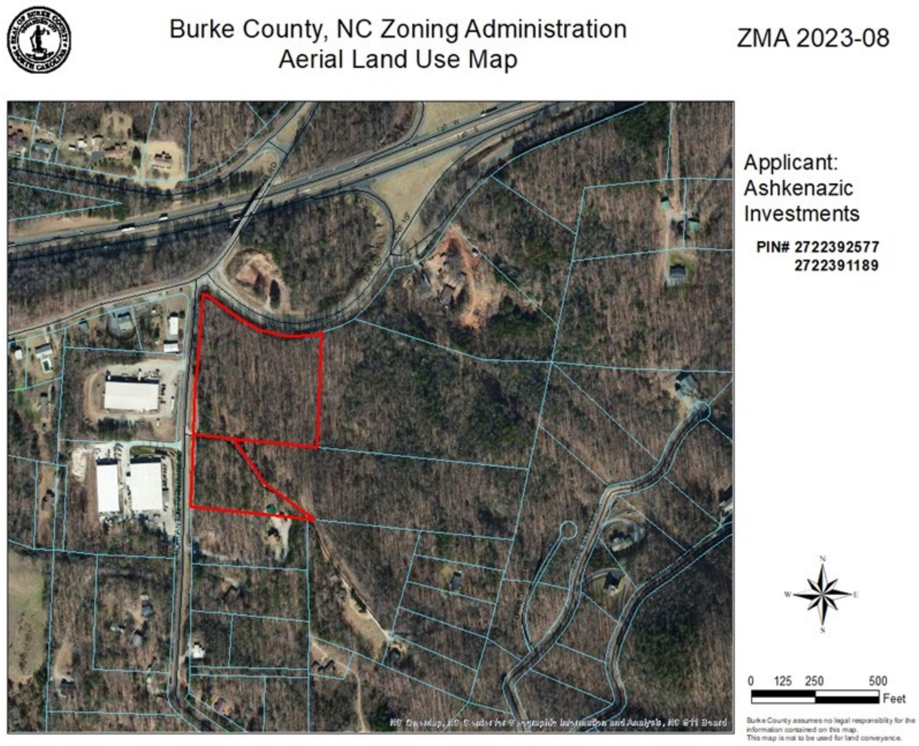
PIN#'s: 2722392577 / 2722391189

Request: Change the zoning district from Residential Three (R-3) to General Business (G-B)

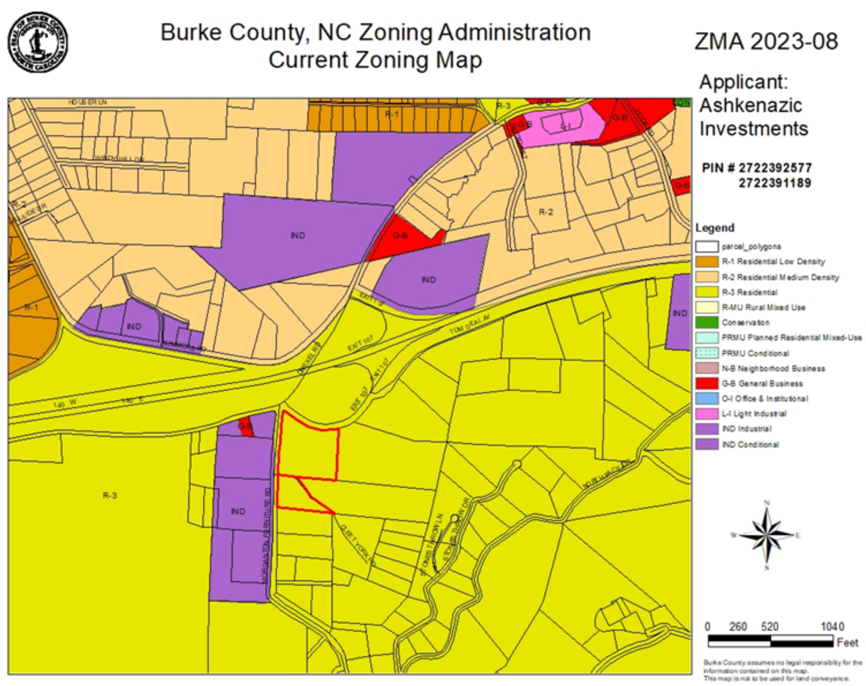
Property Area: Approximately 6.84 acres. (See Lot #1 and Lot #4 on the survey.)

Location: The parcels are located off Exit 107 on Morganton Furniture Road and Drexel Road.

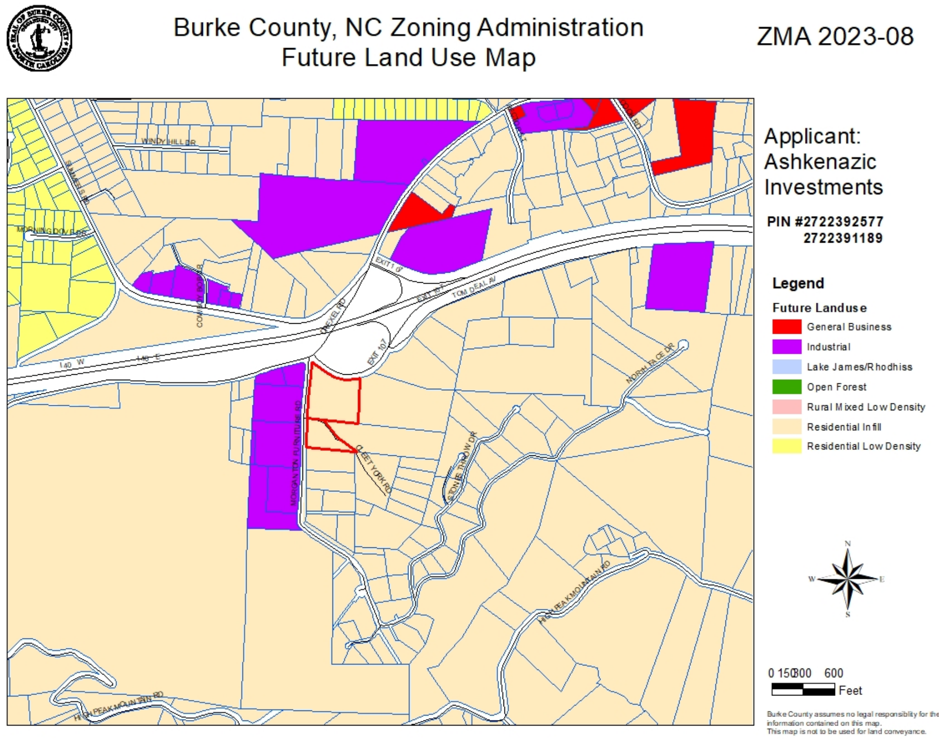




Map B: Aerial Land Use Map



<u>Blueprint Burke Land Use Plan</u>



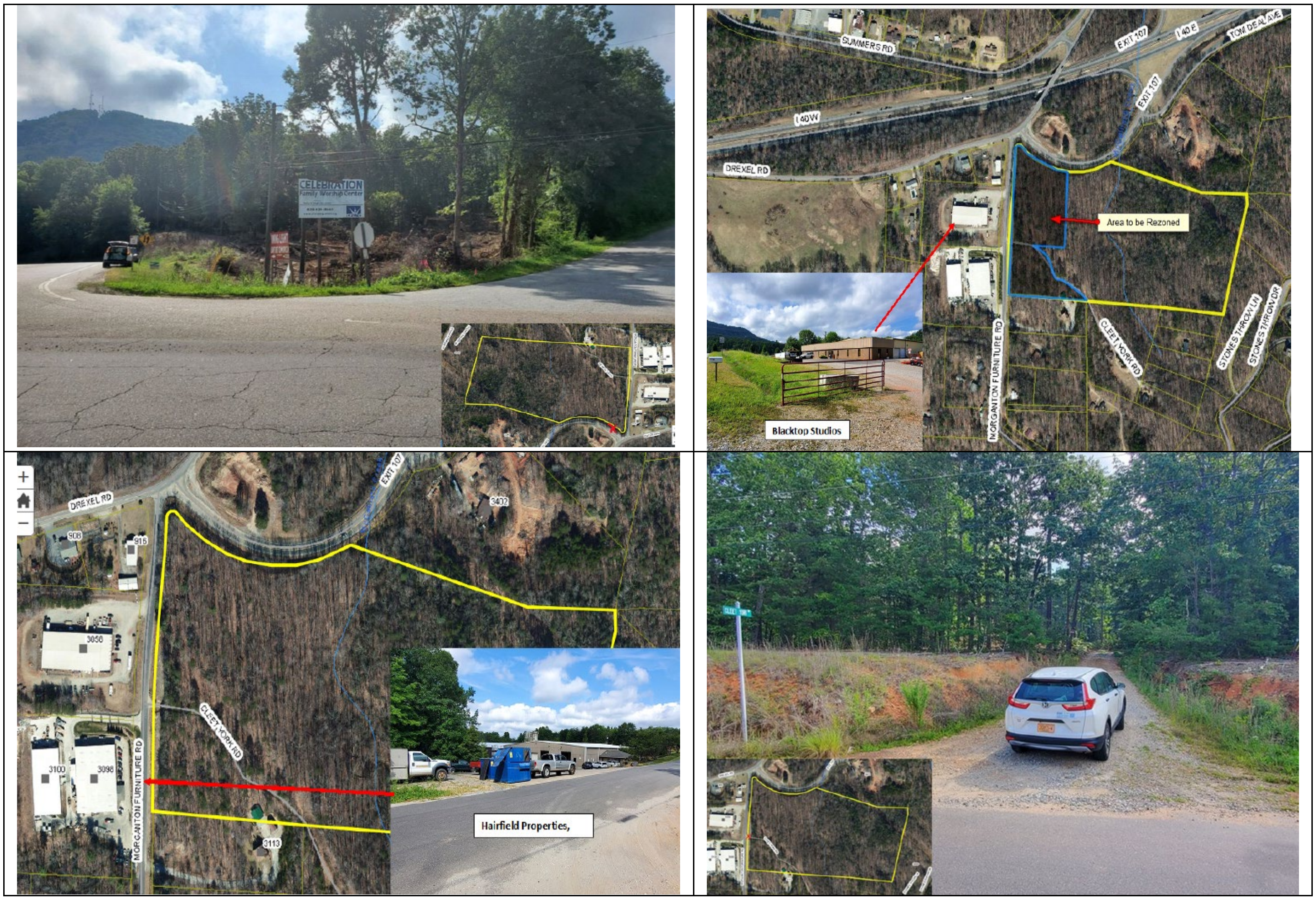
Due to its location along one of Burke County's principal arterial roads, the Blueprint Burke Plan places this area of the county within multiple land use categories. The subject parcel is located within the Residential Infill category, but it is adjacent to the Industrial Land Use category. There are also several businesses in the area as well.

STAFF COMMENTS

In staff's opinion, rezoning the parcel from the Residential Three (R-3) District to the General Business District is appropriate for this area for the following reasons:

- The Blueprint Burke Future Land Use Map supports industrial and commercial uses in this area. There are several businesses located along Drexel Road and Morganton Furniture Road.
- There are both Industrial and General Business zoning in the surrounding area, including two (2) parcels across Morganton Furniture Road.
- The properties are adjacent to I-40 and the access road across the street from the proposed rezoning.
- More economic development is desired within Burke County.
- Rezoning the two (2) parcels to G-B would allow the property owner to establish commercial uses that will be accessed from the 107 Interchange of I-40.
- All non-residential development must go through the site development plan review and approval process. This process takes into account roads, traffic, residential buffers and land and water quality.

PHOTOS



PLANNING BOARD RECOMMENDATION

The Planning Board met on September 28, 2023, to hear the proposed rezoning request. Staff presented the report and the applicant responded to questions from the Board. The floor was then opened to public comment and multiple citizens spoke in opposition to the request. The main concerns pertained to potential uses of the land and increased traffic on the roads in the area. After multiple repetitive comments, the applicant addressed the concerns. When citizens began to rebuke the applicant's comments, the Chairperson closed the public comment portion of the meeting. The Chairperson asked for a decision and a motion to approve was made and seconded. The Board voted 5/0 to recommend approval of the rezoning request.

Chairman Mulwee opened the floor for questions or comments. Mr. Glines responded to several questions from Commissioner Carswell. There being nothing further, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

COMM. DEV. - ZONING MAP AMENDMENT ZMA 2023-09 & PUBLIC HEARING - 6:00 P.M.

Alan Glines, Planning Director / Deputy County Manager, presented the following rezoning request:

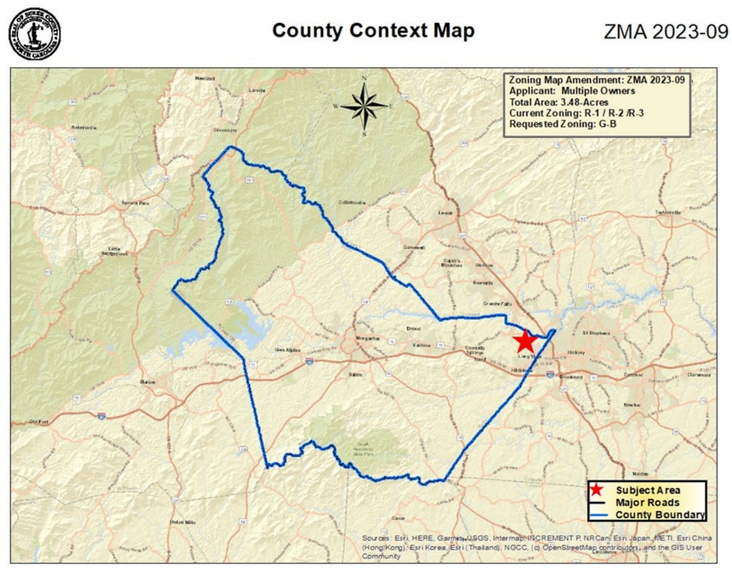
REZONING REQUEST
Applicants: Debbie Watson – AAH Homes, LLC, Robert Parker – Cornerstone Upholstery, Inc, Gary Nolan – Ace Tire Sales, Inc.

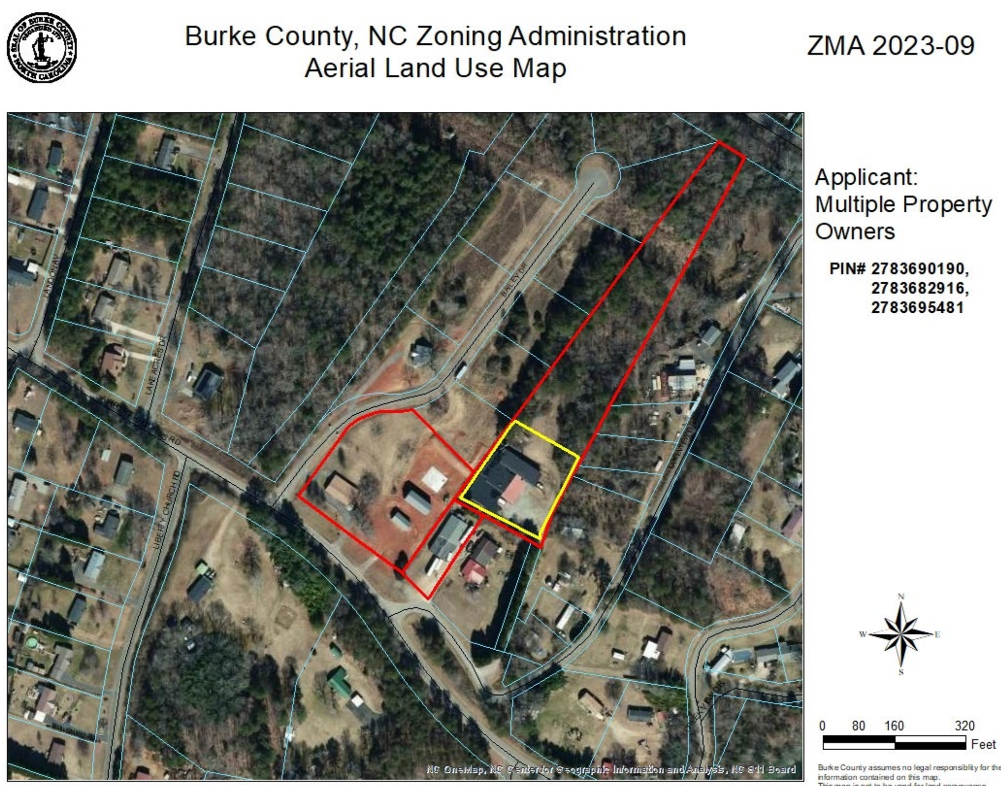
PIN #'s: 2783690190, 2783682916, a portion of 2783695481

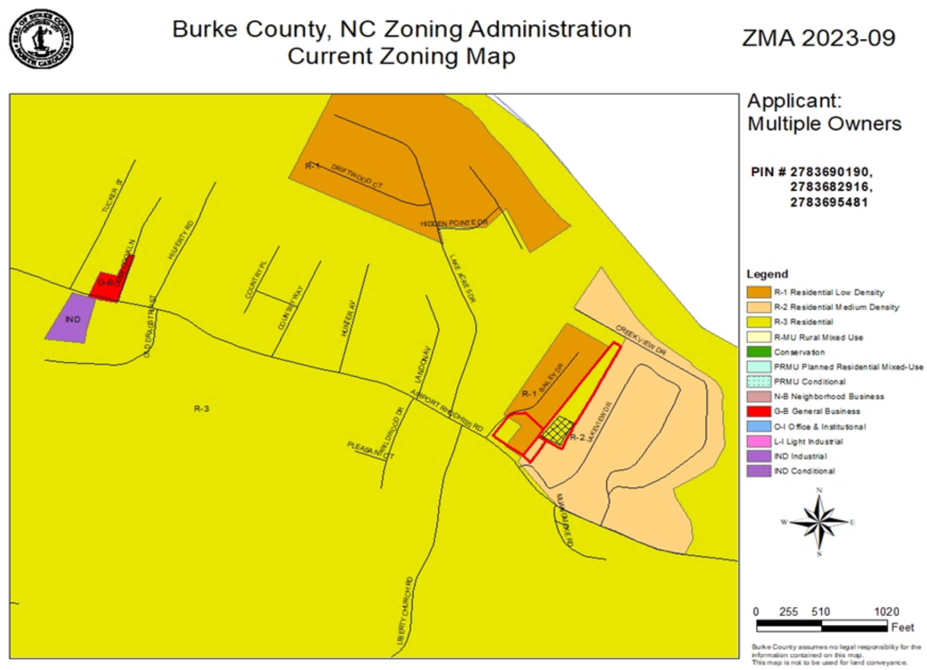
Request: Change the zoning district from Residential (R-1, R-2, R-3) to General Business (G-B)

Property Area: Approximately 3.48-acres total land area. (Note: Only 1.25-acre of Parcel 3).

Location: The three (3) parcels are located off Airport Rhodhiss Road. One (1) at the corner of Bailey Drive and two (2) with access from Lake View Dr.

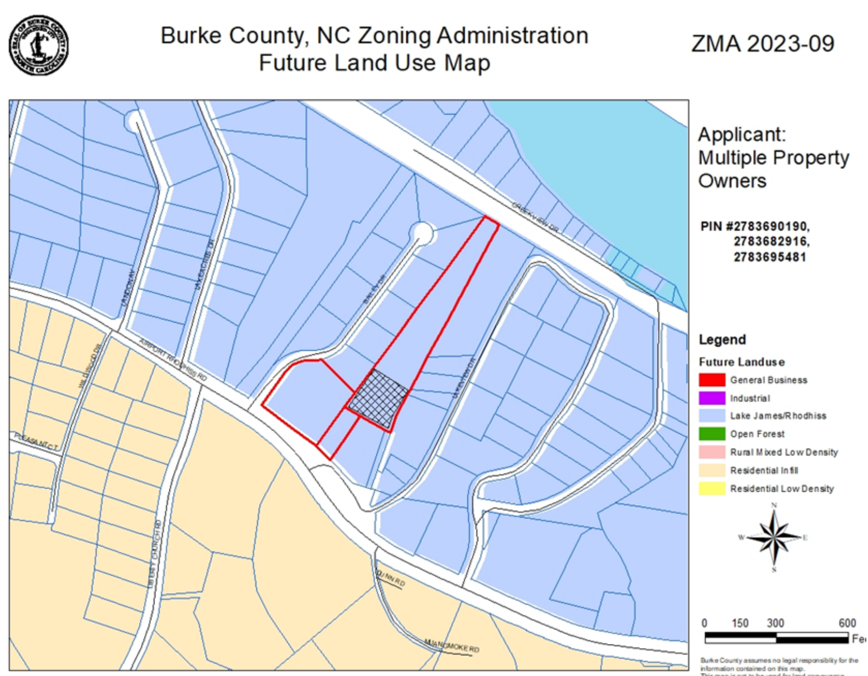






Blueprint Burke Land Use Plan

Due to their close proximity to Lake Rhodhiss, the Blueprint Burke Plan places this area of the county within the Lake Rhodhiss Scenic Area. Although the land use map recommends lake-focused residential and recreational uses in this area, the fact remains that two (2) of the three (3) parcels have long established commercial uses on them. The third parcel, at the corner of Bailey Drive, was at one time a commercial business that has been vacant for a number of years. The property owner would like to reestablish a business at this location.



STAFF COMMENTS

In staff's opinion, rezoning the subject parcels from the Residential to the General Business District is appropriate for this area for the following reasons:

- Although the Blueprint Burke Future Land Use Map proposes commercial uses as a part of the Lake Rhodhiss Scenic area, the emphasis is intended for lake-focused uses. Several businesses are already located in this area which makes this a part of the local community.
- One goal of the land use plan is to promote and provide a positive economic climate which supports entrepreneurship and helps businesses to succeed.
- Two (2) of the three (3) parcels are long-established businesses. The third parcel was once a business some years ago. The rezoning would bring those businesses into compliance with the zoning ordinance.
- Rezoning Parcel 1 to commercial zoning would allow the owner to bring a new business into Burke County.
- There already is an existing Industrial and General Business zoning on Airport Rhodhiss Road approximately 0.5-mile from the subject properties.
- Airport Rhodhiss Road is a local collector road that can handle the traffic generated by commercial activities and supports a mix of uses located between the City of Hickory and the Town of Rhodhiss.
- Staff is recommending that only a 1.25-acre portion of Parcel 3 (the existing furniture upholstery business site) be rezoned so that the residential character of the neighboring uses can be maintained.

For these reasons, staff supports the rezoning request.

PLANNING BOARD RECOMMENDATITON

The Planning Board met on September 28, 2023, to hear the proposed rezoning request. Staff presented the report and the applicant responded to questions from the Board. The floor was then opened to public comment and when there were no citizens present to respond to this request, the Chairperson closed the public comment. The Chairperson asked for a decision and a motion to approve the rezoning was made and seconded. The Board voted 5/0 to recommend approval of the rezoning request.

PHOTOS:

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Parcel 1

Parcel 2

Parcel 3

Chairman Mulwee opened the floor for questions or comments and then Mr. Glines answered a question from Chairman Mulwee. There being nothing further, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

CONSENT AGENDA

BCPS - PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING SEPTEMBER 30, 2023

Keith Lawson, BCPS Finance Officer, in accordance with the Memorandum of Agreement approved by the County and the Board of Education, provided the quarterly financial report, showing the application of the County's local funding. He also relayed that the Board of Education voted to increase teacher supplements.

BCPS

Estimated Revenues

2023/2024

	Annual		September YTD			% of Budget
	Previous	Current Fcst	Previous	Current	% Change	Received
State	92,257,178	93,641,036	20,248,830	19,787,571	-2.3%	21.1%
Federal	25,069,151	24,066,385	5,039,796	7,005,637	39.0%	29.1%
Local	15,593,566	17,695,796	3,888,580	4,625,000	18.9%	26.1%
Charter Schools	709,442	804,204	3,260	95,028	2815.0%	11.8%
Fines & Forfeitures	241,513	250,000	61,323	46,563	-24.1%	18.6%
Receivables	53,852	12,500	53,898	29,673	-44.9%	237.4%
Special Revenues	6,931,445	7,000,759	1,119,275	1,704,439	52.3%	24.3%
Total	$ 140,856,147	$ 143,470,680	$ 30,414,962	$ 33,293,911	**9.5%**	**23.2%**

Although Federal spending is down, still higher than historical numbers due to ESSER spending
We rank 2nd out of 115 LEA's in the state in ESSER utilization, 45.5M, remaining 1.2M, spent 97.7%
Local spending will accelerate as the year progresses, due to loss of state low wealth, $1.2M
Charter school spending impact in Qtr.'s 2 - 4
This year we are paying 10 charter schools for 608 students, 3 are Virtual, and 37 for Avery County, Jonas Ridge children
The $790 per student cap of local funds for Virtual Charters was repealed, they now receive 100% local allotment

BCPS

Local Financials by Purpose & Function Level

2023/2024

			Unaudited	'23/'24					
Expenses	'20/'21	'21/'22	'22/'23	Budget	1st	2nd	3rd	4th	Total
Regular Instructional Services	4,787,687	5,647,012	5,581,000	6,840,714	509,631				509,631
Instructional Support	10,358,944	10,197,710	10,326,000	10,881,123	3,310,775				3,310,775
Other Governmental Units	635,937	759,694	878,860	987,234	49,613				49,613
Revenues Over/(Under)	509,982	(170,801)	(187,487)	53,429	926,245				926,245
Grand Total	$ 16,292,550	$ 16,433,615	$ 16,598,373	$ 18,762,500	$ 4,796,264	$ -	$ -	$ -	$ 4,796,264
% of Annual Budget									25.6%
Revenue									
Burke County	15,495,366	15,435,254	15,593,566	17,695,796	4,625,000				4,625,000
Timber Receipts	58,552	-	-	-	-				-
Charter Schools	495,287	613,951	709,442	804,204	95,028				95,028
Fines & Forfeitures	230,225	371,986	241,513	250,000	46,563				46,563
Schools' Receivables	13,120	12,424	53,852	12,500	29,673				29,673
Grand Total	$ 16,292,550	$ 16,433,615	$ 16,598,373	18,762,500	4,796,264	-	-	-	4,796,264

Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

WPCC – PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING SEPTEMBER 30, 2023

Monica Arney, WPCC Controller, presented an overview of the College's financial data for September 30, 2023, along with a brief report on the year ending June 30, 2023. During FY23, WPCC spent 96% of their state budget, the remaining 4% was available for carryforward. Originally, they received $1.1 million in state stabilization funds, of which, only approximately $91,000 remains with the intention to utilize it in FY24. In county funds for FY23, WPCC spent 111% of the budget; however, that was expected based on prior years, and they have available fund balance to cover that.

WESTERN PIEDMONT COMMUNITY COLLEGE

FY 2023-2024 SUMMARY AS OF SEPTEMBER 30, 2023

	STATE			COUNTY			INSTITUTIONAL		
Summary of Revenues	BUDGET	ACTUAL	REMAINING	BUDGET	ACTUAL	REMAINING	BUDGET	ACTUAL	REMAINING
State Appropriations		3,776,248							
Add. Allocations (detail below)	526,879								
County Appropriations				2,898,204	724,551				
Rent & Interest Income				7,500	5,883				
Institutional Funds							6,145,228	2,467,735	
Total Budgeted Revenues	**526,879**	**3,776,248**	**(3,249,369)**	**2,905,704**	**730,434**	**2,175,270**	**6,145,228**	**2,467,735**	**3,677,493**
Summary of Expenditures									
Institutional Support	-	935,524	0%	249,364	165,553	66%	170,679	5,489	3%
Curriculum Instruction	41,862	1,570,570	3752%				433,450	258,299	60%
Non Curriculum Instruction	361,631	421,195	116%				63,000	36,994	59%
Academic Support	-	324,759	0%				500	-	0%
Student Support	123,386	399,416	324%				1,204,155	158,426	13%
Plant Operations & Maint.				2,656,340	553,578	21%			
Proprietary / Other							1,001,820	512,860	51%
Student Aid							3,271,624	1,646,434	50%
Capital Outlay (excluding Capital Improvements)	-	(738)	0%						
Total Budgeted Expenditures	**526,879**	**3,650,726**	**(3,123,847)**	**2,905,704**	**719,131**	**2,186,573**	**6,145,228**	**2,618,502**	**3,526,726**
		692.9%	**-592.9%**		**24.7%**	**75.3%**		**42.6%**	**57.4%**

ADDITIONAL FUNDING DESIGNATED FOR APPROVED PROJECTS			
Customized Training Projects	19,220	Golden Leaf Grant	
Underserved Outreach/Advising	48,243	Longleaf grants	
GEER Scholarships	2,629	Lonevity	
Finish Line Grant	22,514		
Apprenticeship Expansion	241,070		
Apprenticeship Building	26,500		
Budget Stablization funds	91,862		
Basic Skills Carryforward	74,841		
Male Minority Grant - Aviso			
NCWorks Career Coach			
Federal Portion - Basic Skills			
CTP Regional Trainer			
Total Other	**526,879**		

For Year Ending June 30, 2024		
Total College Budget	$ 9,577,811	
Total Expenditures	$ 6,988,359	**73.0%**

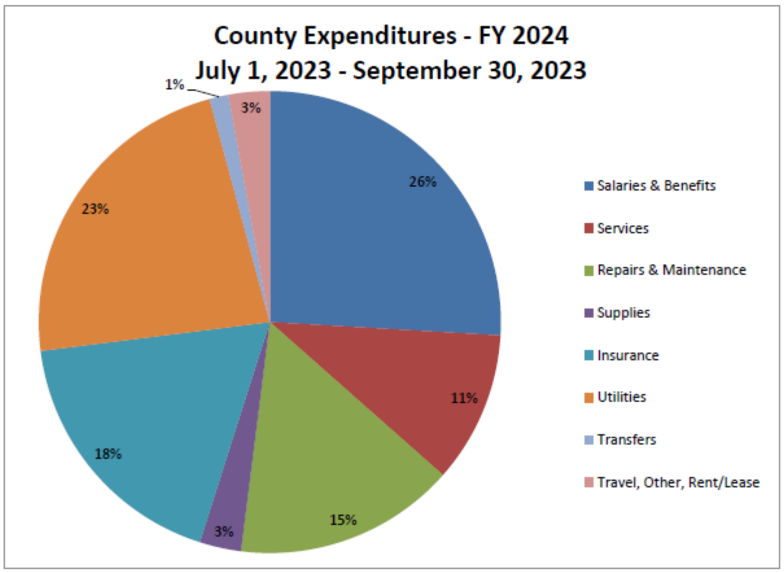
Fund Balance: County Funds	
Fund Balance, Beginning July 1, 2023	638,482
Current Operating Cash	11,303
Current Fund Balance	**649,784**
	22%

Western Piedmont Community College

County Expenditures by Category

FY 2024 - Actual Expenditures - July 1, 2023 thru September 30, 2023

Salaries & Benefits	186,431	25.9%
Services	76,240	10.6%
Repairs & Maintenance	111,270	15.5%
Supplies	20,882	2.9%
Insurance	130,159	18.1%
Utilities	163,965	22.8%
Transfers	9,504	1.3%
Travel, Other, Rent/Lease	20,680	2.9%
	719,131	**100%**



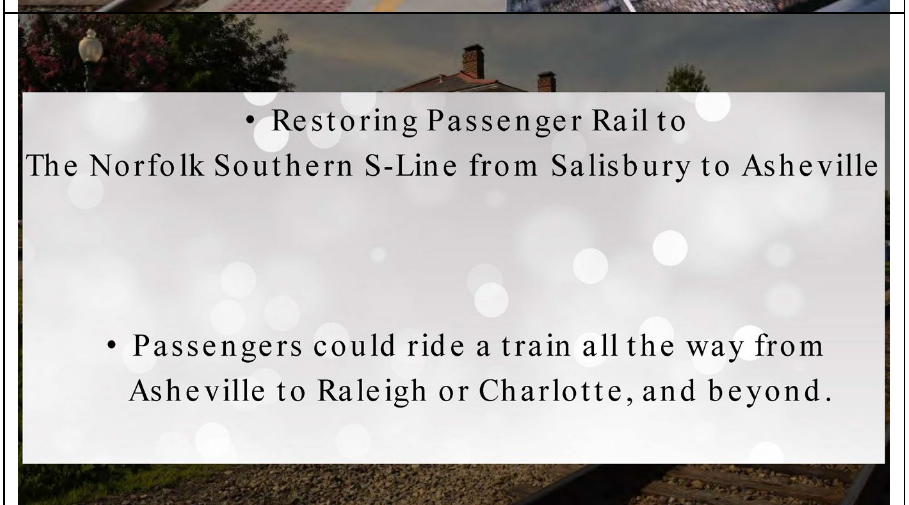
The Regional Skilled Trade Center (RSTC) opened in time for the fall semester and there are currently 27 students enrolled. Ms. Arney thanked all the commissioners who were able to attend the grand opening. She noted that there was an increase in full-time student enrollment by 7% in the summer and 4% in the fall.

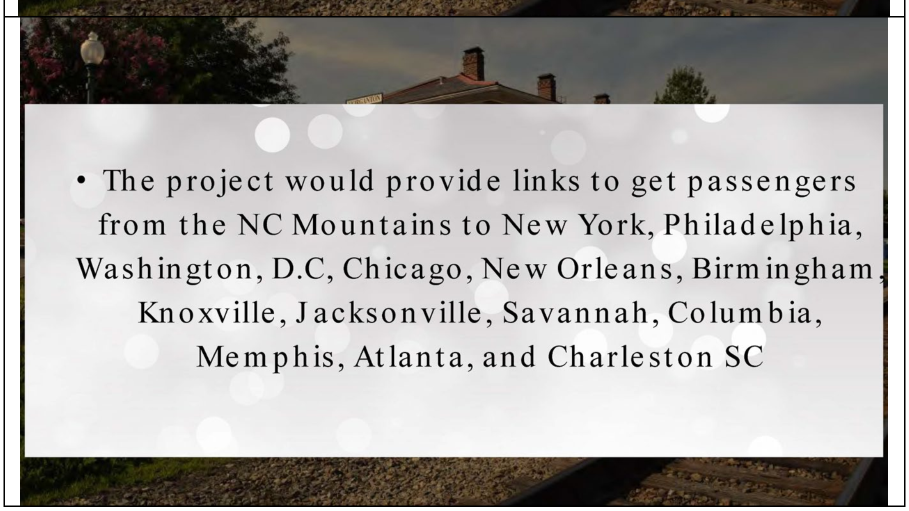
Chairman Mulwee opened the floor for questions or comments. Ms. Arney responded to a question from Commissioner Carswell on the gender demographics in the construction program. She then clarified the enrollment and capacity of the RSTC in response to a question from Chairman Mulwee. Ms. Arney then assured that WPCC wanted to track the students once they graduate from the program in response to a final question from Commissioner Carswell. There being nothing further, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

BCECC - RESOLUTION IN SUPPORT OF AMTRAK PASSENGER RAIL

Chris White, a 5-year member of the Western N.C. Rail Committee, presented a resolution which supports the creation of an attractive, marketable, and cost-effective rail connection service for Western North Carolina, that includes funding by the FRA and the North Carolina General Assembly as well as financial participation from local governments and economic entities for the proposed Amtrak rail service between Asheville and Salisbury at the regular meeting. He then conveyed information on the benefits of restoring a rail service in Western North Carolina, highlights from his presentation were as follows:

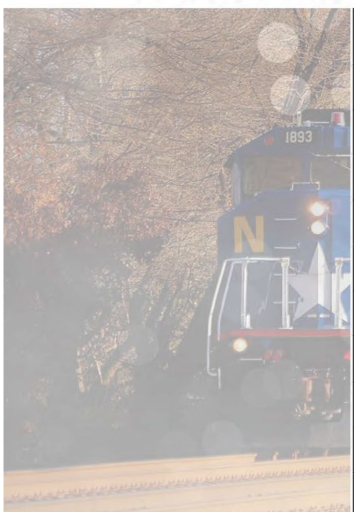




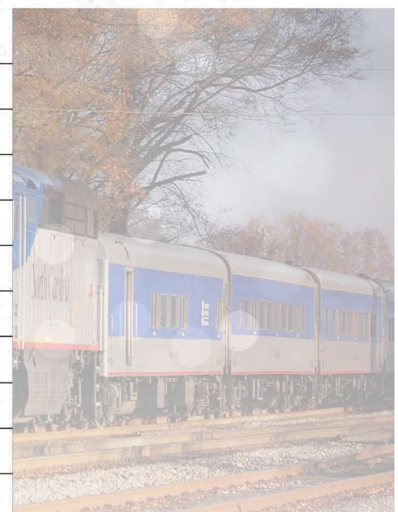
Salisbury to Asheville w/ Connections to Piedmont Service

- Trains operate between Salisbury and Asheville
- Passengers connect to existing Piedmont Service to Raleigh and Charlotte.
- Salisbury to Asheville is a 139-mile trip
- Average Speed of 37 mph
- 4-hour trip to Salisbury. 6.75 hours to Raleigh
- Train consist of locomotive, 2 coaches,
- and one combo car

Forecasted Results for Western North Carolina Passenger Rail Service



	Alternative 3 Salisbury Asheville (*Piedmont* connection)
Route Length	139 miles
Travel Time	3:45
Average Speed	37 mph
Avg. Trip Distance	214 miles
Ridership daily/4-day	6,100/ 4,000
Revenue daily/4-day	$171,000/ $114,000
Avg. Revenue per passenger mile daily/4-day	$.13
Operating Cost daily/4-day	1,460,000 1,145,000
Passenger Revenues daily/4-day	171,000 114,000
Operating Loss (Subsidy) daily/4-day	1,913,000 1,387,568



Final Study Recommendations

- Capital Cost projected at 665 million dollars
- Annual operating costs 7.3 to 10 million dollars
- NCDOT is asking the Federal Railroad Administration to include the Salisbury to Asheville corridor for funding in their Railroad Identification Program.
- Rail would reduce traffic congestion along I-40

Asking for County's Support through Resolution

- Rail Service is an integral part of transportation
- The communities of Valdese and Morganton would see stops.
- 3 round trips a day (6 trains)
- Congress passed Infrastructure Investment and Jobs Act with allocated 80% of the funding with state and local match of 20%.
- Construction estimated at $665 Million with annual operating cost of $7.3 to $10 million

Asking for County's Support through Resolution

- Applaud the State of NC for develoment of comprehensive intercity rail in urban jurisdictions through the state and recognize that Asheville and Western North Carolina have been without a passenger rail service since 1975.

- There is a vital need to provide a strong and balanced transportation system that promotes freight and passenger service

Asking for County's Support through Resolution

- An increase in state funding for passenger rail service in North Carolina is necessary to connect our small urban and rural areas of the state with urbanized centers of our state

- Support by local and state elected officials is essential for the future of alternative transportation in Western North Carolina

Asking for County's Support through Resolution

- Support and utilization of transportation improvements, which is funded by FRA to speed the creation of additional rail passenger routes across the country and is supported by business and commercial interests as essential for successful deplyment of alternative transportation modes in North Carolina, especially Western North Carolina

Asking for County's Support through Resolution

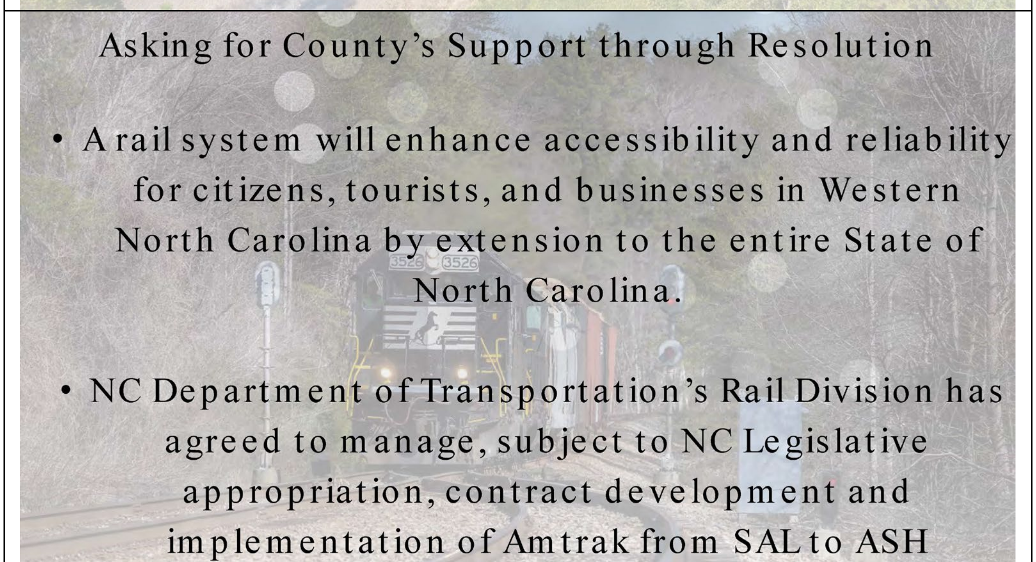
- This resolution expresses the thirty plus years of unified support of communities and chambers of commerce throughout Western North Carolina for increased statewide funding for bus and rail service

- Rail linkages between communities and regions within North Carolina establish and strengthen social, historical, commercial, and cultural bonds

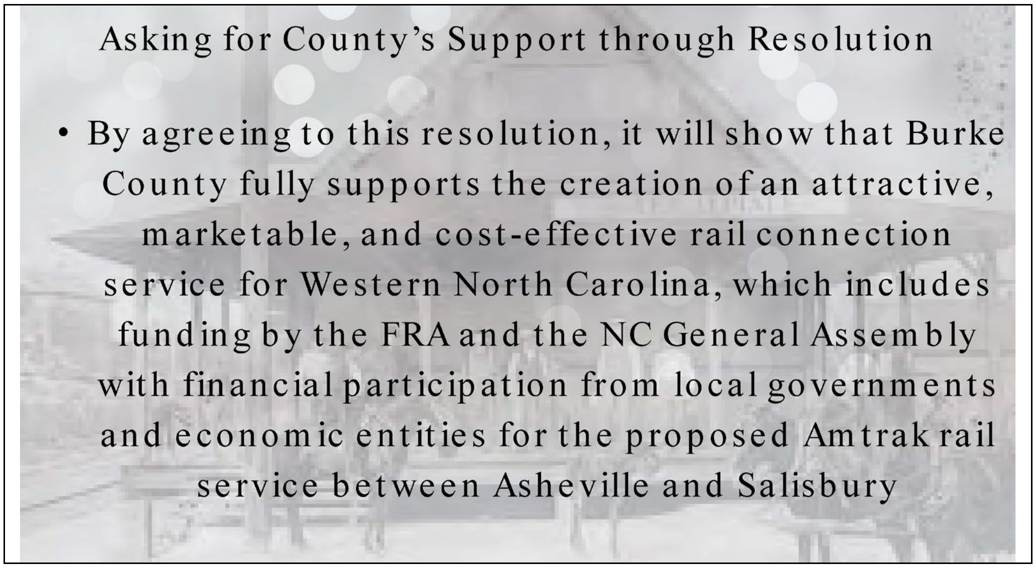
Asking for County's Support through Resolution

- The average return on investment for the surrounding community for station revitalizations throughout North Carolina is more than one dollar for every dollar invested as demonstrated in Salisbury, Morganton, Marion, Old Fort, and Asheville


Asking for County's Support through Resolution
• The improvements to rail facilities have increased the efficiency and safety of rail service, helped to attract new freight traffic, and provided enviornmental benefits by reducing the impact of traffic congestion on NC Highways, particularly I-40


Asking for County's Support through Resolution
• A rail system will enhance accessibility and reliability for citizens, tourists, and businesses in Western North Carolina by extension to the entire State of North Carolina.
• NC Department of Transportation's Rail Division has agreed to manage, subject to NC Legislative appropriation, contract development and implementation of Amtrak from SAL to ASH


Asking for County's Support through Resolution
• The Western North Carolina Rail Committee is committed to working with local communities to effectively market passenger rail service in WNC and provide other local assistance/services as appropriate to help insure the connection service's long term success.



Chairman Mulwee opened the floor for questions or comments. Mr. White clarified that funding would originate from the State in response to a query from Commissioner Smith. He also addressed inquiries regarding projected timelines, sustained funding, and operational expenses raised by Commissioner Carswell. Following a series of questions, Commissioner Carswell expressed support for a resolution but emphasized the need for further clarification before the County committed funding to such a project. Commissioner Smith and Chairman Mulwee echoed this sentiment. There being nothing further, this item was moved without objection to the regular meeting.

The proposed resolution reads as follows:

RESOLUTION
IN SUPPORT OF FUNDING TO RE-ESTABLISH PASSENGER RAIL SERVICE FOR WESTERN NORTH CAROLINA

WHEREAS, rail service is an integral part of a comprehensive transportation system for the State of North Carolina; and,

WHEREAS, the Western North Carolina Rail Committee, Inc. has worked persistently in support of improved rail service and connectivity since 1989. These local communities, Asheville, Old Fort, Marion, Morganton, Valdese, Hickory, Conover, Statesville and Salisbury would thus benefit from AMTRAK operated and NC DOT Rail Division administered passenger rail service with three round trips daily between Salisbury and Asheville; and,

WHEREAS, economic development, tourism and job creation will benefit through the enhancement of a passenger rail system that serves the citizens of North Carolina and visitors to our state with 100,000 local trips that could be generated, with additional 150,000 to 290,000 passengers (connections) by 2045 per the Western North Carolina Passenger Rail Feasibility Study, June 2023, prepared by NC DOT Rail Division; and, WHEREAS, Congress has passed the Infrastructure Investment and Jobs Act (Bipartisan Infrastructure Law) which allocated 80% of the funding with a state/local match of 20% with an estimated construction cost of $665 million and annual operating cost of $7.3 to $10 million; and

WHEREAS, we applaud the State of North Carolina for development of comprehensive intercity rail and transportation services in urban jurisdictions through the state, and recognize that Asheville and Western North Carolina have been without a passenger rail connection since 1975; and,

WHEREAS, there is a vital need to provide a strong and balanced transportation system that promotes freight and passenger service; and,

WHEREAS, an increase in state funding for passenger rail service in North Carolina is necessary to connect our small urban and rural areas of the state with the urbanized centers of our state; and,

WHEREAS, support by local and state elected officials is essential for the future of alternative transportation in Western North Carolina, as identified as one of the thirteen rail corridors by NC DOT for inclusion in the Federal Railroad Administration (FRA) Railroad Identification Program; and,

WHEREAS, support and utilization of transportation improvements which is funded by FRA to speed creation of additional rail passenger routes across the country and is supported by business and commercial interests as essential for the successful deployment of alternative transportation modes in North Carolina, especially in Western North Carolina; and,

WHEREAS, this resolution expresses the thirty plus years of unified support of communities and chambers of commerce throughout Western North Carolina for increased statewide funding for bus-rail service; and,

WHEREAS, rail linkages between communities and regions within North Carolina establish and strengthen social, historical, commercial and cultural bonds; and,

WHEREAS, the average return on investment for the surrounding community for station revitalizations throughout North Carolina is more than one dollar for every dollar invested, as demonstrated in Salisbury, Morganton, Marion, Old Fort and Asheville (with purchase of land); and,

WHEREAS, the associated improvements to rail facilities have increased the efficiency and safety of rail service, helped attract new freight traffic and provided environmental benefits by reducing the impact of traffic congestion on North Carolina's highways, particularly Interstate 40; and, WHEREAS, a rail system will enhance accessibility and reliability for citizens, tourists and businesses in Western North Carolina, and by extension to the entire State of North Carolina; and,

WHEREAS, North Carolina Department of Transportation's Rail Division has agreed to manage, subject to NC Legislative appropriation, contract development and implementation of Amtrak service between Salisbury and Asheville; and

WHEREAS, the WNC Rail Committee is committed to working with the local communities to effectively market passenger rail service in WNC and provide other local assistance/services as appropriate to help ensure the connection service's long-term success; and,

NOW, THEREFORE, BE IT RESOLVED, that the County of Burke, through the adoption of this resolution, fully supports the creation of an attractive, marketable, and cost-effective rail connection service for Western North Carolina, that includes funding by the FRA and the North Carolina General Assembly with financial participation from local governments and economic entities for the proposed Amtrak rail service between Asheville and Salisbury.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.

CLERK - REAPPOINTMENTS TO THE COUNCIL ON AGING
Kay Draughn, Clerk to the Board, stated reappointments for Joset Taylor (Seat No. 3), Maxine Childres (Seat No. 4) and Kimberly Wilson (Seat No. 10) to complete three-year terms ending November 30, 2026, on the Council on Aging were requested.

Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.

CM - APPROVAL OF BUDGET AMENDMENT NO. 3
Brian Epley, County Manager, requested the approval of Budget Amendment No. 3 for the FY 23-24 budget. It recognizes the allocation of funds budgeted in the Capital Reserve Fund being transferred to the Jonas Ridge Capital Project Fund and recognizes loan proceeds received for the purchase of ambulances.

BUDGET AMENDMENT NO. 3			
REVENUES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
610-00000-11-439410	Transfer from Capital Reserve	$450,000	
100-00000-09-439370	Proceeds of Capital Financing	$1,819,815	
EXPENSES			

ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
610-00000-60-571400	Professional Services	$450,000	
100-46501-10-574010	Ambulances	$1,819,815	
Purpose: Allocate funds originally budgeted in the County's Capital Reserve Fund to be transferred for the remobilization and completion of the Jonas Ridge Convenience Site Project. Recognize loan proceeds from a previously approved financing agreement with TD Wealth for the purchase of ambulances.			
A copy of these amendments shall be furnished to the Budget Officer and the Finance Officer of the County to be kept on file for direction in the disbursement of funds.			

Budgetary Effect: $450,000 of previously budgeted revenues and expenses being transferred to the associated project. $1,819,815 of loan proceeds received for the purchase of ambulances.

Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.

IT - RESOLUTION APPROVING ROAD NAME OF BRIAR CREEK ROAD

Scott Black, IT Director, reported that a public hearing was held at the October regular meeting, resulting in the Board approving the name of Briar Creek Road for a road that was previously referred to as "No Name Road" which is located off Mineral Springs Mountain Road. Adoption of a supporting resolution is the next step of the process with NCDOT.

Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.

TAX DEPT. - RELEASE REFUND REPORT FOR OCTOBER 2023

John Bridgers, Tax Administrator, presented the Tax Release Refund Report for October 2023 as follows:

Tax System Refunds and Releases				
	Report Amount	Rebilled Amount	Net Release	Refund Amount
Releases (TR-304)	$285,434.44	$87,546.43	$197,888.01	$0.00

VTS Refunds Over $100	
	Refund Amount
VTS Adjustments	$120.70

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

Chairman Mulwee opened the floor for questions or comments. Mr. Bridgers responded to several questions from Vice Chairman Brittain. There being nothing further, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

TAX DEPT. - TAX COLLECTION REPORT FOR OCTOBER 2023
John Bridgers, Tax Administrator, presented the Tax Collection Report for October 2023 as follows:

Category	Annual Budget	Amount Collected YTD	% Collected	Balance to Collect
Property Tax	$52,699,577.00	$36,919,133.89	70.06%	$15,780,443.11
Motor Vehicle Tax	$6,200,000.00	$1,982,997.13	31.98%	$4,217,002.87
Current Year Taxes	$58,899,577.00	$38,902,131.02	66.05%	$19,997,445.98
Delinquent Taxes	$700,000.00	$372,605.56	53.23%	$327,394.44
Late List Penalty	$329,000.00	$111,035.97	33.75%	$217,964.03

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	$53,826,226.10	$36,919,133.89	68.59%	$16,907,092.21

Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

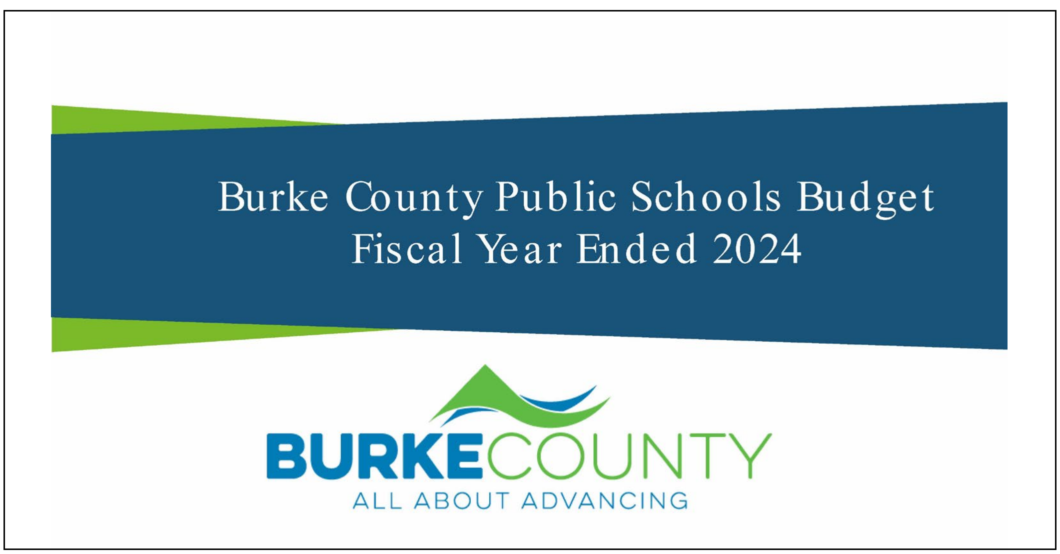
ITEMS FOR DECISION

CM - APPROVAL OF BUDGET AMENDMENT NO. 4
Brian Epley, County Manager, requested the approval of Budget Amendment No. 4 for the FY 23-24 budget, which recognizes a funding change passed by State legislation for sales tax funds received for the County's public school system.

BUDGET AMENDMENT NO. 4			
REVENUES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
150-00000-00-436100	INVESTMENT EARNINGS	$625,000	
150-00000-01-433525	REPAIR/RENOVATION	$800,000	

150-00000-07-433505	ARTICLE 39 SALES TAX		$8,000,000
150-00000-07-433510	ARTICLE 40 SALES TAX		$2,507,016
150-00000-07-433515	ARTICLE 42 SALES TAX	$2,904,600	
150-00000-09-439900	FUND BALANCE APPROPRIATED	$963,328	
150-00000-11-439102	TRANSFER FROM GEN FUND MA HH		$575,000
100-00000-07-433505	ARTICLE 39 SALES TAX	$8,000,000	
100-00000-07-433510	ARTICLE 40 SALES TAX		$2,333,984
100-00000-07-433515	ARTICLE 42 SALES TAX	$1,936,400	
100-00000-11-439150	TRANSFER FROM FD 150-SCH ART42		$1,936,400
100-00000-11-439151	TRANSFER FROM FUND 151-SCH		$3,852,688
EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
150-00000-55-595100	TRANSFER TO GENERAL FUND 100		$5,789,088
100-59000-55-595151	TRANSFER TO SCH ART 39 FD 151		$575,000
100-58000-30-539000	BCPS CURRENT EXPENSE	$2,400,000	
100-58000-30-539100	BCPS CURRENT CAPITAL		$900,000
100-45500-05-572000	BUILDINGS	$888,328	
To implement necessary budget changes that increase local current expense by $1,500,000 (teacher supplements) and execute legislative sales tax repeal.			
A copy of these amendments shall be furnished to the Budget Officer and the Finance Officer of the County to be kept on file for direction in the disbursement of funds.			

Highlights of Mr. Epley's presentation were as follows:



FY22-23 Commissioners' Strategic Plan

BURKE COUNTY
ALL ABOUT ADVANCING

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.

Burke County Schools

Commissioner Goals:

- Competitive Operational Funding
- Additional Dedicated Funding For Teacher Supplements
- Improve Teacher-to-Student Ratios

BURKE COUNTY
ALL ABOUT ADVANCING

GOALS AND OBJECTIVES DISCUSSION TOPICS

01	02	03	04	05
North Carolina Counties Funding Responsibilities for Public Schools	Current Funding Structure	Review of Funding Legislative History	Recent Legislative Actions	Recommended Budget Changes

NC Constitutional Framework

BURKECOUNTY
ALL ABOUT ADVANCING

Constitutional Roles for Funding of NC Public Schools

- **Article IX Section 2 of North Carolina Constitution:**

State of North Carolina:

- "The General Assembly shall provide by taxation or otherwise for a general and uniform system of free public schools"

County Government:

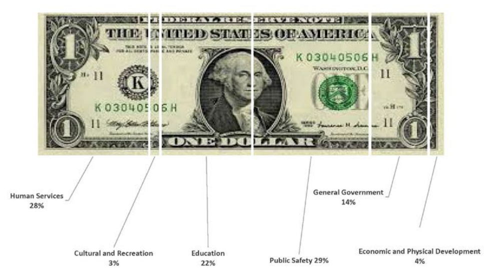
- The General Assembly may assign to units of local government such responsibility for the financial support of the free public schools as it may deem appropriate. The governing boards of units of local government with financial responsibility for public education may use local revenues to add or supplement any public school or post-secondary program."

- Leandro v. State, 346 N.C. 336 (1997)
  - The State must provide its citizens with access to a "sound basic education."
  - The State may delegate the funding responsibility for a "sound basic education" to local governments.

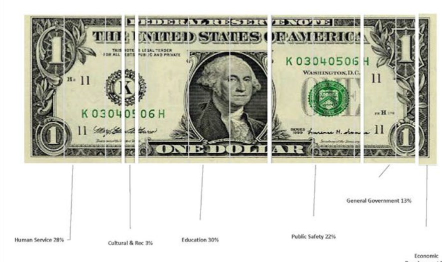
BURKECOUNTY
ALL ABOUT ADVANCING

Expenditure by Function – Peer Comparison

BURKE COUNTY GOVERNMENT



PEER COUNTY BENCHMARK



Public School – Historical Funding

BURKECOUNTY
ALL ABOUT ADVANCING

General Fund

Local Expense - $15,156,050
School Nurses - $ 1,146,960
$ 16,303,010

Annual Cash Flow

School One-Cent (article 39)

Sales Tax - $ 7,417,439
Lottery- $ 2,065,000
$ 9,482,439

Fund Balance - $23.5MM

School Half-Cent (article 42)

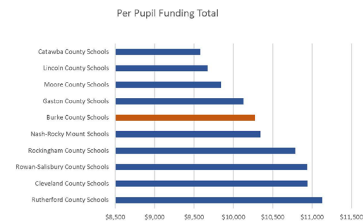
Fines - $ 253,491
Sales Tax- $ 3,712,716
ABC $ 155,690
$ 4,121,897
Fund Balance – 6.5MM

	State PPE	Federal PPE	Local PPE
State Avg	8,536.80	2,851.94	2,239.07
Burke County	7,983.10	2,753.84	1,431.65
Difference in $	(553.70)	(98.10)	(807.42)
Difference in %	-6.5%	-3.4%	-36.1%

7

Benchmarking Analytics

BURKECOUNTY
ALL ABOUT ADVANCING



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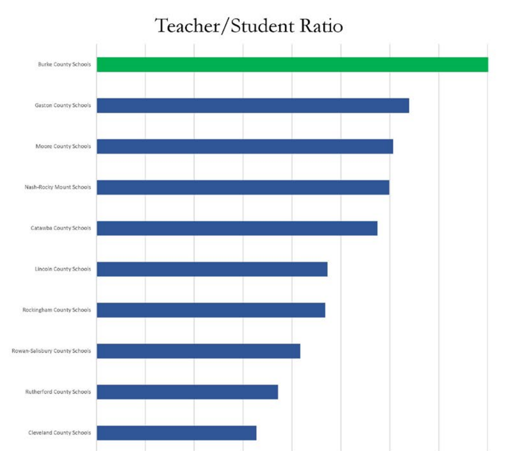
Burke County Public School Funding FY24

Burke County Public School Funding FY24



Burke County Public Schools FY 24

01	02	03
Total County Funding $18,500,000	Cash Flow Increase of approximately $2.2MM	Per Pupil Allocation $1,541 Increase of 9%

Burke County School Funding

BURKECOUNTY
ALL ABOUT ADVANCING

1983 Session Law

BURKECOUNTY
ALL ABOUT ADVANCING

Counties can hold elections on Article 39 sales and use tax, which normally raised a one-cent tax for unrestricted use by the county

- But see: House Bill 660 (1983) – "An Act Restricting the Use of Local Sales and Use Tax Revenue in Burke County" (link)
  - "The net proceeds of the revenue produced by these taxes shall not be distributed among the county and its municipalities as provided in N.C.G.S. 105-472 but shall be used by the county only for the construction, renovation, repair, or maintenance of public junior high schools in Burke County until one of the following events occurs:
    - (1) ten years has elapsed since the effective date of the levy of these taxes; or
    - (2) the amount of local sales and use tax revenue for public junior high schools equal twenty million dollars . . .
  - When either of these events occur, the net proceeds of local sales and use taxes thereafter allocated to Burke County and its municipalities by the Secretary of Revenue shall be distributed among the county and its municipalities in accordance with N.C.G.S. 105-472. The portion of local sales and use tax revenue received by the county, however, shall be used only for the construction, renovation, repair, or maintenance of public schools in Burke County."

13

School Litigation

BURKECOUNTY
ALL ABOUT ADVANCING

- 2005, 2008 & 2009
  - Judge issues consent judgment in lawsuit brought by schools alleging county is underfunding schools
  - Consent judgment = parties agreed to enter into judgment
  - Schools brought suit under N.C.G.S. 115C-431

14

Joint Resolution

BURKECOUNTY
ALL ABOUT ADVANCING

Res. No. 2023-18

NORTH CAROLINA

BURKE COUNTY

RESOLUTION OF SUPPORT

THIS RESOLUTION OF SUPPORT is made and entered into this the 8th day of September, 2023, by and between **BURKE COUNTY** (the "County") and the **BURKE COUNTY BOARD OF EDUCATION** (the "Board of Education") (collectively "the Parties").

WITNESSETH:

WHEREAS, in order to provide sufficient funding for the construction and maintenance of public-school facilities in Burke County, the General Assembly passed certain session laws, specific to articles 39, 40 & 42 sales tax revenues, to achieve specific purposes (hereafter "the Local Acts") as follows:

a) Session Law 1983-273: reserving sales tax proceeds "for the construction, renovation, repair or maintenance of public junior high schools in Burke County";
b) Session Law 1983-1034: clarifying that the sales tax restricted by SL 1983-273 applied only to taxes collected under Article 39;
c) Session Law 1985-198: allowing the County to be reimbursed for funds expended for public junior high school constructions from Article 39;
d) Session Law 1985-326: permitting the County of Burke to use its full receipts of Article 40 local sales and use tax, a portion of which is otherwise restricted for public school capital expenditures and debt payments, "for any public purpose for which Burke County is authorized by law to expend funds.";
e) Session Law 2006-264: enacting significant changes to the distribution of Article 39 sales and use taxes by the County of Burke and allowing the County Commissioners discretion in the allocation of certain monies restricted to public school capital expenses and debt payments; and

WHEREAS, over the past 40 years, the Local Acts enabled the Burke County Board of Education and the County of Burke to provide public school children with excellent school facilities; and

WHEREAS, the Local Acts enabled the Burke County Board of Education to accumulate and retain a significant capital reserve for the continued maintenance and upkeep of school facilities; and

WHEREAS, over time, the amount lawfully restricted for public school capital expenses and debt payments has grown to a significant level thereby diminishing the need for the Local Acts; and

WHEREAS, the Burke County Board of Commissioners desires to have the flexibility to appropriate additional future revenue to the Burke County Board of Education for operational needs through annual increases to the Local Current Expense fund; and

WHEREAS, the Burke County Board of Education desires and endorses the need for additional operational funding to continue to support the school system and offset other increasing operational expenditures; and

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{CS: 00108555.DOC }

SL 2023-143 (Ratified 10/25/2023)

BURKE COUNTY LOCAL SALES TAX MODIFICATIONS

SECTION 9.(a) Chapter 273 of the 1983 Session Laws, as amended by Section 127 of Chapter 1034 of the 1983 Session Laws, and by Section 78 of S.L. 2006-264, is repealed.

SECTION 9.(b) Chapters 198 and 326 of the 1985 Session Laws are repealed.

SECTION 9.(c) This section is effective when it becomes law and applies to tax proceeds distributed on or after that date.

SEPTEMBER 8TH – JOINT RESOLUTION WITH BURKE COUNTY PUBLIC SCHOOLS

Budget Mechanics Needed Change

BURKECOUNTY
ALL ABOUT ADVANCING

1. Change sales tax revenue receipting to align with NC General Statue
   1. Article 39…………………Unrestricted
   2. Article 40…………………30% School Capital
   3. Article 42…………………60% School Capital
   4. Article 44…………………Economic Development/Public School/Community College
2. Consolidation of School 1 cent and ½ cent into a singular Public School Capital Reserve Fund
   - FY 23-24 Fund Balance…………………$37.5 MM

Revenue
1. Lottery Revenue
2. Article 40 & 42 Sales Tax (30% & 60%)
3. Fines & Forfeitures
4. Interest Income

Expense
1. Debt Service
2. Capital Outlay

3. Fund Teacher Supplements - Increase FY 23-24 Current Expense Budget (+) $1.5MM (8.1%)

Commissioner Action:

Approve / Modify / Deny

Budget amendment #4 to account for State Legislative Changes and Fund Teacher Supplements

BURKE COUNTY
ALL ABOUT ADVANCING

Summary of Information: Approval of the Budget Amendment No. 4, which recognizes a funding change passed by State legislation for sales tax funds received for the County's public school system, is requested.

BUDGET AMENDMENT NO. 4			
REVENUES			
ACCOUNT NUMBER	**DESCRIPTION**	**INCREASE**	**DECREASE**
150-00000-00-436100	INVESTMENT EARNINGS	$625,000	
150-00000-01-433525	REPAIR/RENOVATION	$800,000	
150-00000-07-433505	ARTICLE 39 SALES TAX		$8,000,000
150-00000-07-433510	ARTICLE 40 SALES TAX		$2,507,016
150-00000-07-433515	ARTICLE 42 SALES TAX	$2,904,600	
150-00000-09-439900	FUND BALANCE APPROPRIATED	$963,328	
150-00000-11-439102	TRANSFER FROM GEN FUND MA HH		$575,000
100-00000-07-433505	ARTICLE 39 SALES TAX	$8,000,000	
100-00000-07-433510	ARTICLE 40 SALES TAX		$2,333,984
100-00000-07-433515	ARTICLE 42 SALES TAX	$1,936,400	
100-00000-11-439150	TRANSFER FROM FD 150-SCH ART42		$1,936,400
100-00000-11-439151	TRANSFER FROM FUND 151-SCH		$3,852,688
EXPENSES			
ACCOUNT NUMBER	**DESCRIPTION**	**INCREASE**	**DECREASE**
150-00000-55-595100	TRANSFER TO GENERAL FUND 100		$5,789,088
100-59000-55-595151	TRANSFER TO SCH ART 39 FD 151		$575,000
100-58000-30-539000	BCPS CURRENT EXPENSE	$2,400,000	
100-58000-30-539100	BCPS CURRENT CAPITAL		$900,000
100-45500-05-572000	BUILDINGS	$888,328	
To implement necessary budget changes that increase local current expense by $1,500,000 (teacher supplements) and execute legislative sales tax repeal.			

Budgetary Effect: Net $-0- budget impact reallocation.

Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 2023, AT 6:00 P.M.**

CLERK - APPOINTMENTS TO THE EAST BURKE CENTER ADVISORY COUNCIL

Kay Draughn, Clerk to the Board, reported that, based on action taken by the Board at the October meeting, the EBCAC is now a 5-member board with three-year terms. The following removals, appointments or reappointments were requested:

Seat No.	Position	Member	Applicant 1	Applicant 2	Applicant 3	Applicant 4
1	At-large	Norma Cline (Did not reapply.) Remove	Jacque Fleck	Loch Hoffman	Karin O'Donnell	Pat Paul
3	At-large, 55+	Virgina Whisnant (Did not reapply.) Remove	Jacque Fleck	Loch Hoffman	Karin O'Donnell	Pat Paul
4	At-large, 55+	Karen Robinson - Reappoint or Appoint	Jacque Fleck	Loch Hoffman	Karin O'Donnell	Pat Paul
5	Senior Ctr. Site Mgr. or Ex Officio Staff Member		Rebecah Bova	NA	NA	NA

Seat No. 2 (At-large, 55+) is occupied by Larry Abernathy. His term has not expired; therefore, no action is requested for this seat.

Seat No. 5 is occupied by Col. Thomas Taylor (Ret.). According to the EB Site Manager, Col. Taylor has not visited the EB Senior Center for a long time and Seat No. 5 is now slated for the Senior Center Site Manager or EBSC staff member based on the Board's action in October. Therefore, his removal is requested.

For housekeeping purposes, the removal of Sharon Thornton is also requested. Her term expired in 2022 and Seat No. 6 no longer exists.

Chairman Mulwee opened the floor for questions or comments; there being none, this item was moved without objection to the next meeting.

RESULT:	**MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON NOVEMBER 21, 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. He relayed information on the upcoming meetings and events. 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.

OTHER DISCUSSION ITEMS – NONE

ADJOURN
Motion: To adjourn at 4:16 p.m.

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

Approved this 20th day of February 2024.

Jeffrey C. Brittain

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

Attest:

Kay Honeycutt Draughn

Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board