MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING

The Burke County Board of Commissioners held a regular meeting on Monday, February 17, 2025, at 6:00 p.m. in the Commissioners' Meeting Room, Burke County Services Building, 110 N. Green Street, Entrance E, in Morganton, North Carolina. 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. Pursuant to Resolution No. 2024-17 adopted and effective on August 20, 2024, the Burke County Board of Commissioners conferred upon itself all the power, duties and responsibilities of the Board of Health and the Social Services Board. Those present were:

COMMISSIONERS:	Jeffrey C. Brittain, Chairman Phil Smith, Vice Chairman Brian Barrier Randy Burns Mike Stroud
STAFF:	Brian Epley, County Manager Dylan Laws, Wilson, Lackey, Rohr & Hall P.C. Kay Honeycutt Draughn, Clerk to the Board
STAFF ABSENT:	Margaret Pierce, Finance Director / Deputy County Manager

CALL TO ORDER
Chairman Brittain called the meeting to order at 6:02 p.m.

INVOCATION
Reverand Dr. Wayne A. Johnson, Sr., Shiloh AME Church, delivered the invocation.

PLEDGE OF ALLEGIANCE
Destin Hall, County Attorney, led the Pledge of Allegiance to the American flag.

APPROVAL OF AGENDA
Motion: To approve the agenda as amended: removal of Presentation No. 1, AS - Pet of the Month, due to illness.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

APPROVAL OF MEETING MINUTES
Motion: To approve the meeting minutes for November 19, 2024 (regular), December 2, 2024 (organizational), December 2, 2024 (pre-agenda), and December 16, 2024 (regular) as written.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

PRESENTATIONS

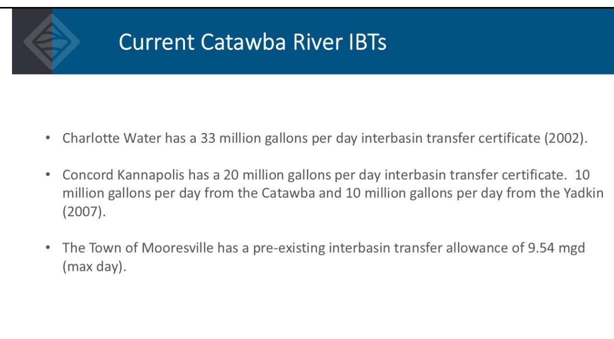
AS - PET OF THE MONTH

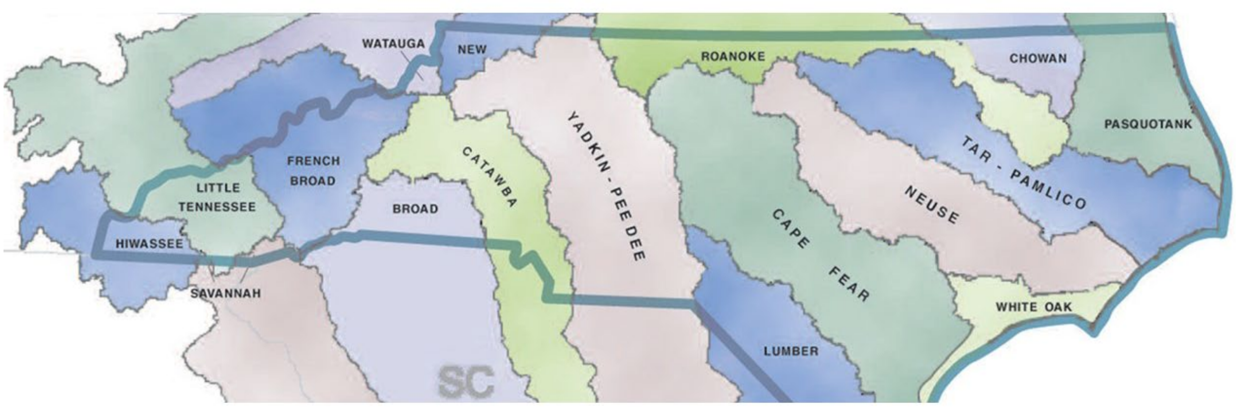
RESULT:	**REMOVED FROM THE AGENDA.**

WPCC – PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING DEC. 31, 2024
Note: This was rescheduled to the March meeting. The presenter was absent.

RESULT:	**RESCHEDULED TO THE NEXT MEETING ON MARCH 3, 2025, AT 3:00 P.M.**

WPCOG - UPDATE ON INTERBASIN TRANSFER
Anothny Starr, Executive Director, WPCOG, presented an update on Charlotte's interbasin transfer request, the highlights of which were as follows:





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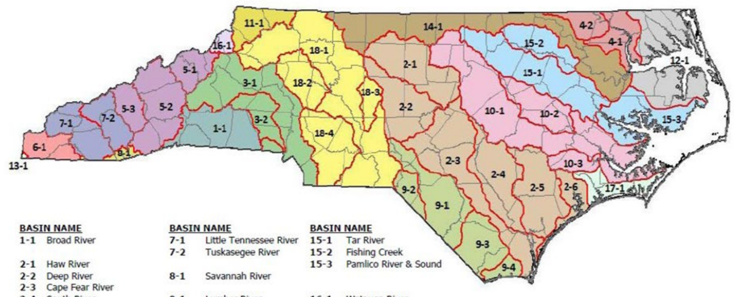
Designated Interbasin Transfer River Basins
As defined in G.S. §143-215.22G



BASIN NAME		BASIN NAME		BASIN NAME	
1-1	Broad River	7-1	Little Tennessee River	15-1	Tar River
		7-2	Tuskasegee River	15-2	Fishing Creek
2-1	Haw River			15-3	Pamlico River & Sound
2-2	Deep River	8-1	Savannah River		
2-3	Cape Fear River				
2-4	South River	9-1	Lumber River	16-1	Watauga River
2-5	Northeast Cape Fear River	9-2	Big Shoe Heel Creek		
2-6	New River	9-3	Waccamaw River	17-1	White Oak River
		9-4	Shallotte River		
3-1	Catawba River			18-1	Yadkin River
3-2	South Fork Catawba River	10-1	Neuse River	18-2	South Yadkin River
		10-2	Contentnea Creek	18-3	Uwharrie River
4-1	Chowan River	10-3	Trent River	18-4	Rocky River
4-2	Meherrin River				
		11-1	New River		
5-1	Nolichucky River				
5-2	French Broad River	12-1	Albemarle Sound		
5-3	Pigeon River				
		13-1	Ocoee River		
6-1	Hiwassee River				
		14-1	Roanoke River		

NORTH CAROLINA
Department of Environmental Quality

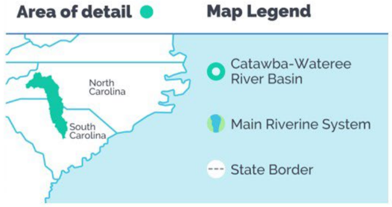
Transfers Regulated by IBT Certificate

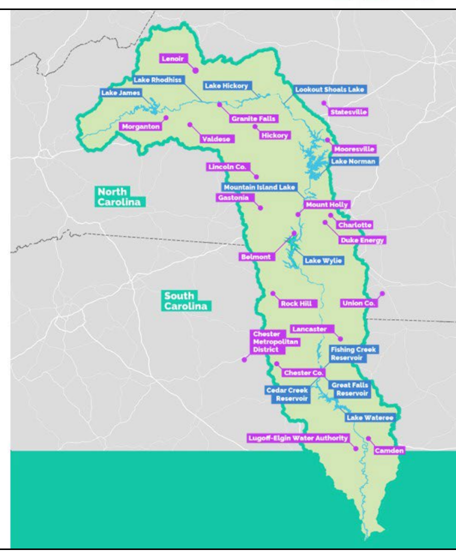
	System/Certificate Holder(s)	Year	Amount	Source Basin(s)	Receiving Basin(s)
1.	Piedmont Triad Regional Water Authority	1991	30.5 MGD	Deep River	Haw River, Yadkin River
2.	Charlotte Water	2002	33 MGD	Catawba	Rocky River
3.	Cities of Concord and Kannapolis	2007	10 MGD/ 10 MGD	Catawba/ Yadkin	Rocky River
4.	Greenville Utilities Commission, the Towns of Farmville and Winterville, and Greene Co.	2010	8.3 MGD/ 4.0 MGD	Tar River	Contentnea Creek/ Neuse River
5.	Brunswick County	2013	17 MGD	Cape Fear	Shallotte and Waccamaw
6.	Towns of Cary and Apex	2015	31.0 MGD/ 2.0 MGD	Haw River	Neuse River/ Cape Fear River
7.	Kerr Lake Regional Water System	2015	10.7 MGD/ 1.7 MGD/ 1.8 MGD	Roanoke	Tar River/ Fishing Creek/ Neuse River
8.	Union County and Town of Wingate	2017	23.0 MGD	Yadkin River	Rocky River
9.	Pender County Utilities and Towns of Burgaw, Topsail Beach, Surf City and Wallace and Utilities, Inc.	2018	14.5 MGD	Cape Fear	South River, New River, Northeast Cape Fear

State of the Basin

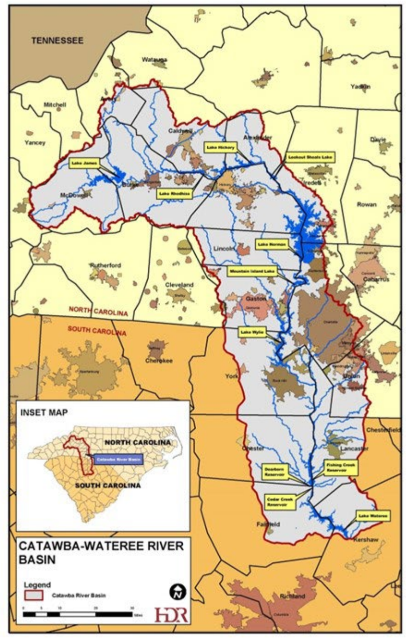
Purple = Municipalities
Blue = Water Bodies

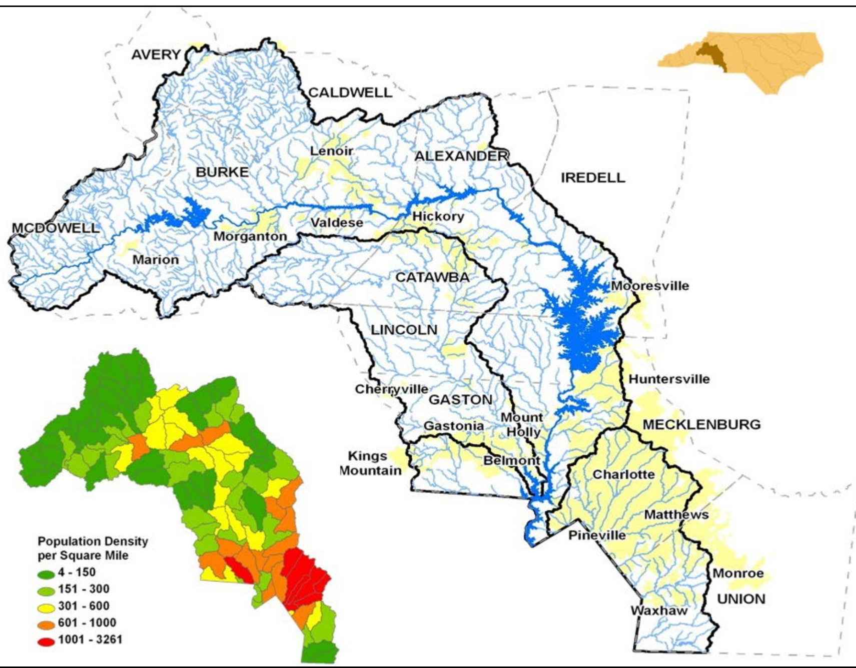
Area of detail **Map Legend**





- First river in the US completely planned/developed for electricity production
- 11 interconnected reservoirs licensed by the Federal Energy Regulatory Commission (FERC)
  - Completed 1904-1963 (spanning 225 river miles)
  - 79,895 surface acres, 1,795 miles shoreline
- Modest water availability
  - Avg. inflow – 3,752 million gallons per day (MGD)
  - Avg. annual precipitation – 42 inches
  - **Usable Storage = 776,747 acre-feet = 252 billion gallons ≈ 7% of annual basin precipitation**
- Duke Energy electric generation – Supports 20% of Duke Energy's generating capacity in the Carolinas
  - 789 MW clean, renewable, flexible hydropower
  - Cooling water for 7,063 MW coal/nuclear
- Lots of people
  - Most densely populated river basin in NC
  - 2 states, 17 counties, 30+ cities
  - Over 25,000 lake neighbors (property values)
  - Over 16 million recreation visits per year
  - Several large industrial water intakes
- Reservoirs serve as the raw water source for 18 public water systems (2 million customers)





History - Charlotte

- Charlotte Water, formerly named Charlotte-Mecklenburg Utilities (CMUD), has a 33 mgd (maximum day basis) interbasin transfer certificate.
- The transfer is based on water withdrawals from Lake Norman and Mountain Island Lake in the Catawba River Basin.
- CMUD IBT Certification for a 33 mgd was approved at the North Carolina Environmental Management Commission's (EMC) March 14, 2002 meeting with conditions.

Conditions – Charlotte

The certificate is subject to the conditions below:

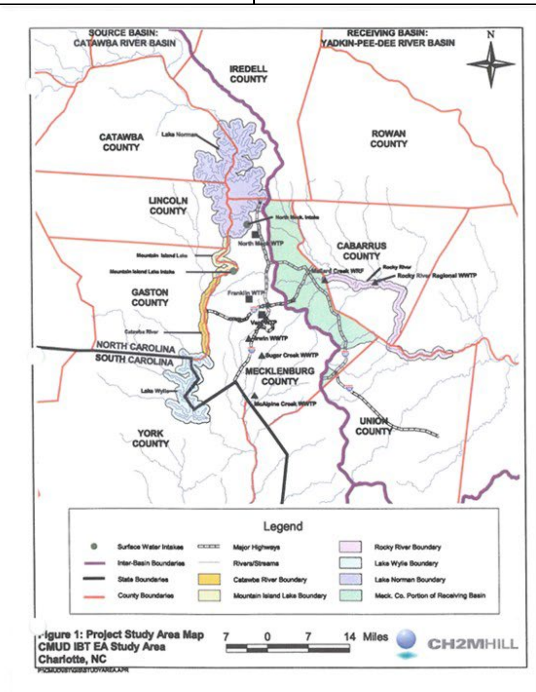
- Requires Mecklenburg County to summarize progress in implementation of the Surface Water Improvement and Management Plan.
- Requires both County and City to continue the stakeholder process to investigate water quantity control.
- The Goose Creek subbasin in the County is removed from the area to be served by IBT (endangered species).
- If environmental impact statements are found to be incorrect, it triggers a reopening or modification.
- Requires development of a compliance and monitoring plan.

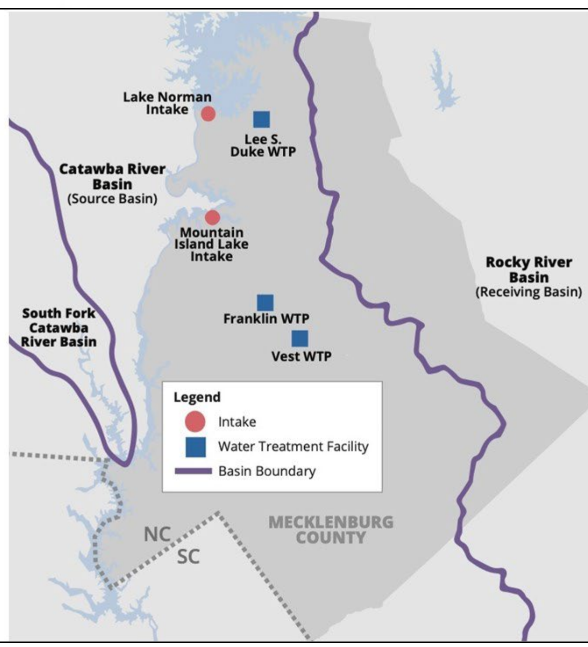
Source and Receiving Basins - Charlotte

- The "source basin" is considered to be the portion of the study area that is within the Catawba River Subbasin. The source basin study area includes Lake Norman, Mountain Island Lake, Lake Wylie, and the Catawba River from Lake Norman to the Wylie Dam.
- The "receiving basin" is considered to be the portion of the study area that is within the Rocky River Subbasin. The receiving basin study area includes the Mecklenburg County portion of the receiving basin east of the ridge line with the exception of the Goose Creek watershed. It also includes Mallard Creek from the WWTP discharge point along the Rocky River to the intersection with NC 205.

CHARLOTTE WATER MODIFICATION TO IBT

- Charlotte Water is requesting a modification to this certificate to increase the maximum limit. At this point, Charlotte Water is still determining the demand needs and what that exact number should be to serve the area for the next 30 years. Presentations to NC DEQ and Catawba-Wateree Water Management Group indicate that it could be an additional 33 MGD.





History – Concord Kannapolis

- Concord and Kannapolis applied with the North Carolina Environmental Management Commission (EMC) in the fall of 2005 to withdraw and permanently transfer water from the Catawba basin north of Lake Wylie to the Rocky River basin.
- Asked for up to 48 million gallons of water per day, with up to 38 million gallons each day coming from the Catawba.
- Following protest at numerous public meetings, the EMC decided in January 2007 to allow 10 million gallons per day from the Catawba.

Agreement – Concord Kannapolis

The compromise announced Jan. 19, 2007 still allows for 10 million gallons per day from the Catawba and 10 million from the Yadkin, but reduces that number during drought.

- "Exceptional" drought cuts the figure to 6 million gallons per day,
- "Extreme" to 7 million,
- "Severe" to 8.5 million and
- "Moderate" to 9 million.
- Also, the cities will not be allowed to draw more than 3 million gallons per day until July 1, 2015 and until they first begin withdrawing 5 million gallons per day from the Yadkin.

Conditions – Concord Kannapolis

The certificate is subject to the conditions below:

- Changes in legal requirements trigger a reopening or modification.
- Drought management measures are required as drought becomes more severe.
- No cooperation between Cities over water distribution shall trigger a required plan from the cities.
- Required compliance and monitoring plan.
- If environmental impact statements are found to be incorrect, it triggers a reopening or modification.
- Every twenty years a written report is required detailing new conditions and history. New public input sessions are required.

Drought Coordination on the Catawba

LIP Stage (date of declaration)	Public Water Supplier Actions	Duke Actions	Other Intake Owners' Actions
0 (Aug 2006) 90% to 100% of Target Storage	Preparation	Declare stages, coordinate DMAG communications	Preparation
1 (Jul 2007) 75% to 90% of Target Storage	Voluntary Water Use Restrictions	Reduce hydro generation, ask customers and employees to conserve water and electricity	Ask customers and employees to conserve water and electricity
2 (Aug 2007) 57% to 75% of Target Storage	Mandatory Water Use Restrictions	Further reduce hydro generation, customer / employee conservation	Customer / employee conservation
3 (Oct 2007) 42% to 57% of Target Storage	Increased Mandatory Water Use Restrictions	Further reduce hydro generation, customer / employee conservation	Customer / employee conservation
4 ≤ 42% of Target Storage	Emergency Water Use Restrictions	Further reduce hydro generation, customer / employee conservation	Customer / employee conservation

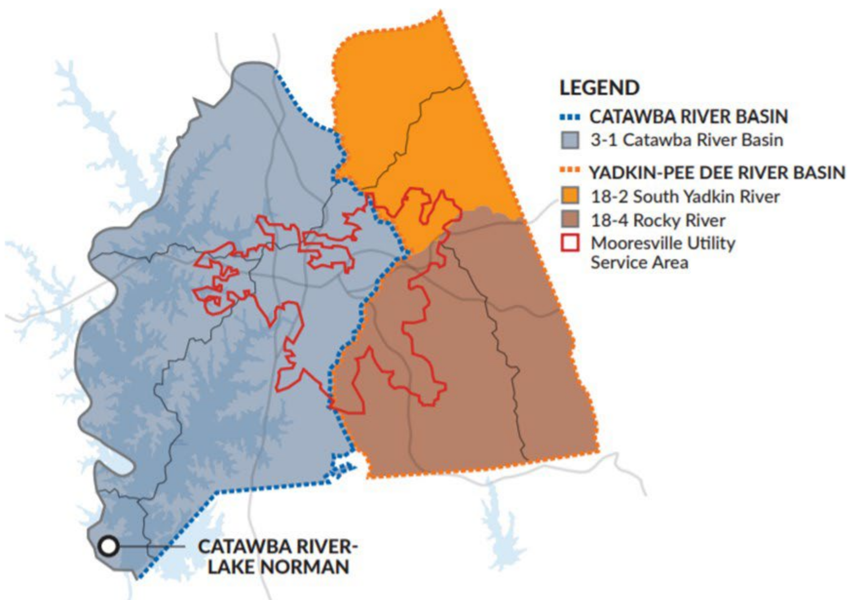
History – Mooresville

- Town of Mooresville submitted a notice of intent to request an Interbasin Transfer Certificate on Sept. 6, 2024.
- The Town sources its water supply from Lake Norman on the Catawba River. A significant portion of the collected and treated wastewater discharge is discharged in the Rocky River basin.
- The Town has a pre-existing interbasin transfer allowance of 9.54 mgd (max day). withdraw and permanently transfer water from the Catawba basin north of Lake Wylie to the Rocky River basin.

Alternatives – Mooresville

The Town is exploring multiple alternatives and, while still evaluating other options, is currently focusing on three primary alternatives:

- 1. Continue Existing Discharge: Expand capacity at the current wastewater treatment plant and continue discharge to Dye Branch. This would require an IBT Certificate with a total transfer of 12.6 MGD MMAD.
- 2. Catawba Basin Discharge: Expand capacity at the current wastewater treatment plant and build a pipeline to discharge a portion of the treated wastewater into Lake Norman in the Catawba River Basin to stay under the legacy IBT allowance.
- 3. Neighboring Utility: Divert a portion of untreated wastewater to Charlotte Water's system for treatment at the McDowell Wastewater Treatment Plant, which discharges to a tributary flowing into Mountain Island Lake (Catawba River Basin), allowing the Town to stay under the legacy IBT allowance.



House Bill 820

House Bill 820 passed Thursday, Aug. 2, 2007.

- Prohibits the resale of IBT water
- More clearly defined process to evaluate IBT petitions in a more equitable manner
- Public involvement begins from the outset of an applicant requesting a petition
- Sets forth three stages of public meetings and opportunity for written comments and questions to be addressed prior to final determination: Two of which come before the petition is granted
- A petition is not granted to the applicant until the environmental documents have been approved

House Bill 820

- Environmental impact statement is now required to focus on potential impacts to the source and recipient basins, an evaluation of alternatives to the proposed source of the IBT and measures to mitigate adverse impacts of the proposed IBT
- A mitigation process is an important addition that provides an opportunity for involved parties to work through issues prior to a draft determination
- In granting the petition, the EMC has more power to tailor the certificate and its conditions to protect the source basin and prevent environmental and other impacts

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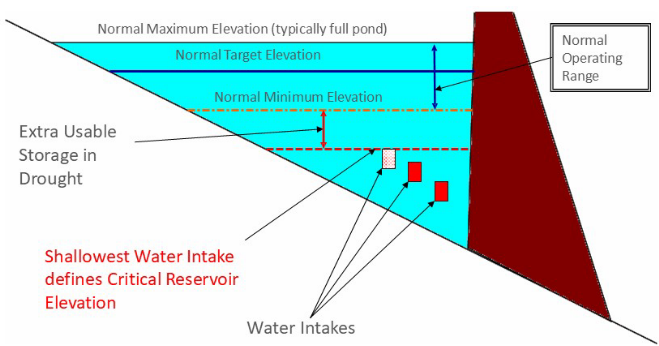
Old Process	New Process
Petition EMC for certificate	Notice of intent to file petition + Public Meetings in both source & recipient basins
EMC receives petition & holds public hearing	Environmental assessment & impact statement
Environmental assessment & possible impact statement	Public Hearing on draft Environmental Documents + written questions and answers
Final Determination	Determination of adequacy
EMC may grant certificate	Petition EMC for certificate (requires more stringent criteria)
	Settlement discussions (Mediation)
	Draft determination & public hearing + written questions and answers
	Final Determination
	EMC may grant certificate

Protecting Water Intakes



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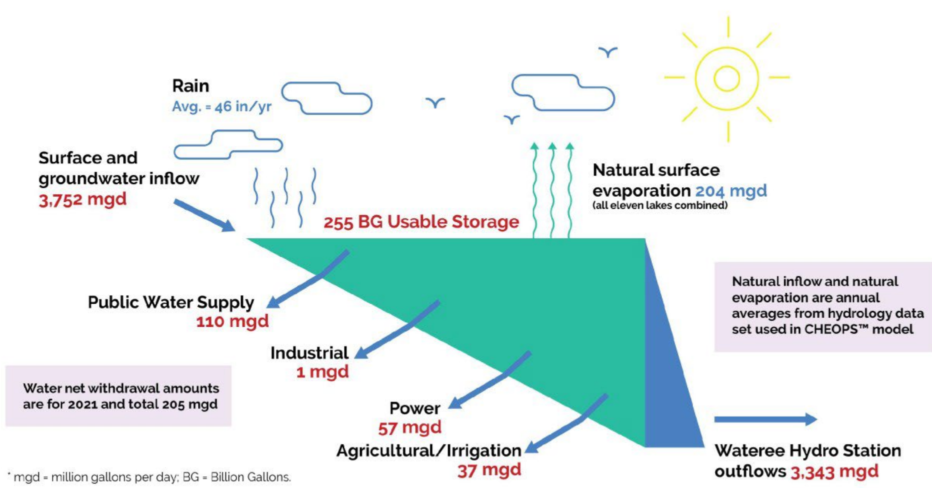
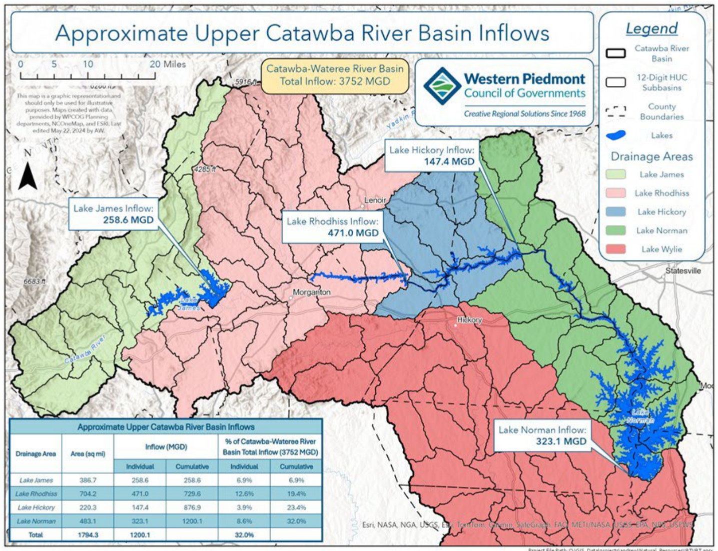




Approximate Upper Catawba River Basin Inflows					
Drainage Area	Area (sq mi)	Inflow (MGD)		% of Catawba-Wateree River Basin Total Inflow (3752 MGD)	
		Individual	Cumulative	Individual	Cumulative
Lake James	386.7	258.6	258.6	6.9%	6.9%
Lake Rhodhiss	704.2	471.0	729.6	12.6%	19.4%
Lake Hickory	220.3	147.4	876.9	3.9%	23.4%
Lake Norman	483.1	323.1	1200.1	8.6%	32.0%
Total	1794.3	1200.1		32.0%	

EMC Considerations

- Necessity, Reasonableness, and Beneficial Effects
- Detrimental Effects on the Source and Receiving Basins
- Reasonable Alternatives
- Purposes and Storage Allocations of Army Corps of Engineers Reservoirs Established by US Congress

- Certificate granted if:
  - Benefits outweigh the detriments.
  - Detriments mitigated to a reasonable degree.
  - EMC may grant certificate in whole, in part, or deny the request.
  - EMC may grant certificate with conditions to minimize detrimental impact.

IBT Modification Schedule

- Notice of Intent for a modification request (February 2024)
- Public scoping meetings (2024) for State Environmental Impact Statement (EIS) Draft EIS submitted and published by DEQ for public comment
- Public comments submitted to the State reviewed and incorporated into the development of the Final EIS
- Publication of the Final EIS by Charlotte Water is expected in 2026
- EMC draft IBT modification request from Charlotte Water
- EMC public hearing of the IBT modification request
- Response to comments on draft determination
- Settlement discussions (if needed)
- EMC issues final determination on IBT modification

Catawba River Coalition

- Nearly all the local governments in our region have adopted resolutions opposing the Charlotte IBT and indicated their intent to provide their share of funding.
- The EMC will hold a public hearing on the Environmental Impact Statement (EIS) sometime after the EIS is submitted in 2026.
- At the request of local governments, the WPCOG is providing coordination of our region's discussions and response to the Charlotte IBT request.
- The coalition includes local governments from Alexander, Burke, Caldwell, Catawba, and McDowell Counties.

WPCOG Coalition Coordination

On July 23rd, 2024 the WPCOG Policy Board approved a preliminary budget and cost allocation to fund the expenses associated with this initiative. The WPCOG Executive Committee approved the attorney and lobbyist as recommended at their August 2024 meeting.

- Attorney – Ruth Levy operates in Columbia and Raleigh and possesses extensive environmental law experience, including IBTs in NC. Their law firm will provide engineering consultant expertise during the process.
- Advocacy Firm - Chris Wall and Andy Munn with EQV Strategic. They demonstrated a strong track record and possess the connections needed to represent our interests. This includes work to develop potential changes to the state law regarding IBTs.
- WPCOG is participating in a workgroup created by Charlotte Water.

Catawba River Coalition Key Points

- We are not opposed to Charlotte growing. We just do not want that growth to occur at our expense.
- The limited resources of the Catawba River should not be used to subsidize huge growth outside the river basin.
- Charlotte should implement policies and infrastructure improvements to avoid IBTs.
- IBTs could make the impacts of severe droughts worse for other communities along the Catawba River.
- Our region's future economic growth could be limited by future federal or state rules because of these large IBTs.

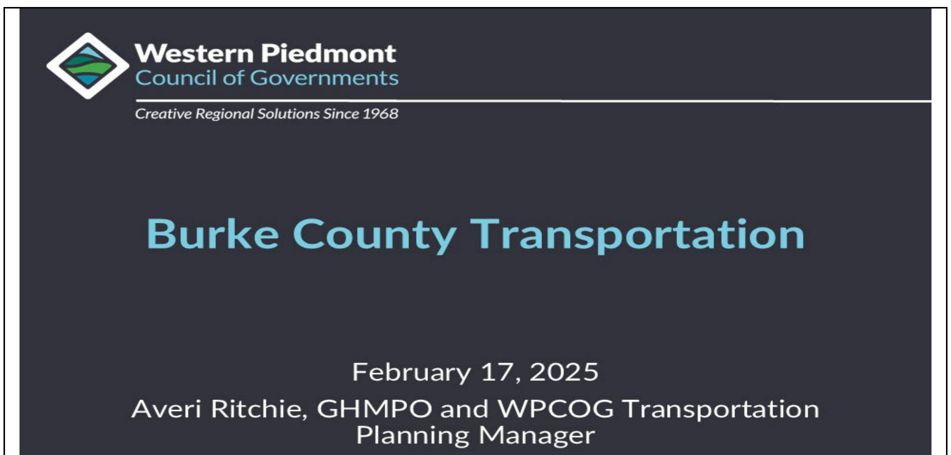
Chairman Brittain opened the floor for questions or comments. Commissioner Stroud emphasized the need for counties, especially those near Charlotte, to collaborate on managing water resources amid inevitable growth in Western North Carolina. He inquired about how they could work together to ensure a sustainable solution. Mr. Starr responded that Charlotte could adjust its utility infrastructure to prevent large interbasin transfers (IBTs), either by pumping water back into the Catawba River or sourcing from the Rocky or Yadkin River Basins. Mr. Starr answered a clarifying question from Commissioner Burns, who then voiced opposition to the interbasin transfer request. Mr. Starr also responded to a clarifying question from Vice Chairman Smith. There being no further discussion, Chairman Brittain opened the floor for a motion.

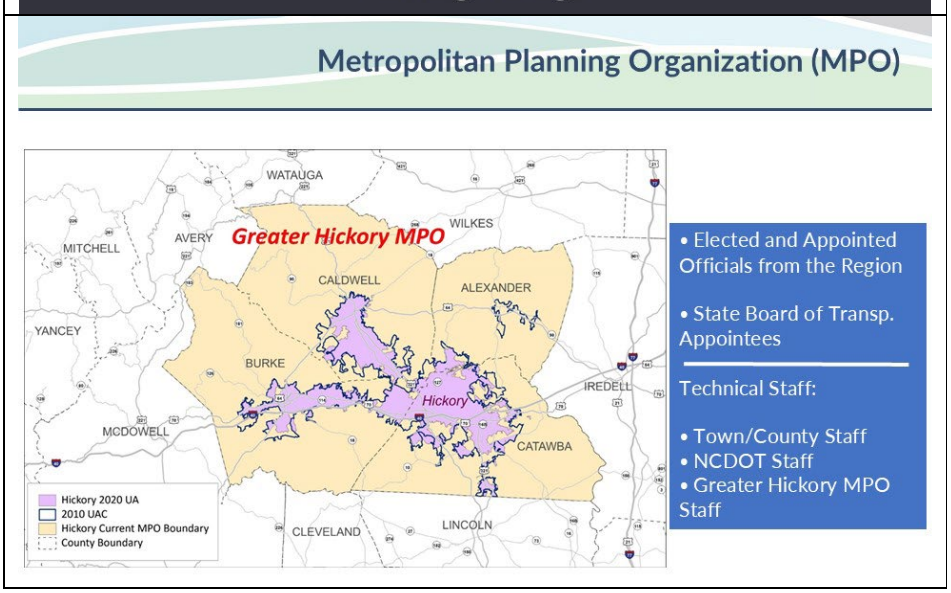
Motion: To accept the report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

WPCOG - TRANSPORTATION UPDATE

Averi Ritchie, GHMPO / WPCOG Transportation Planning Manager, presented an update on transportation. The highlights of her presentation were as follows:





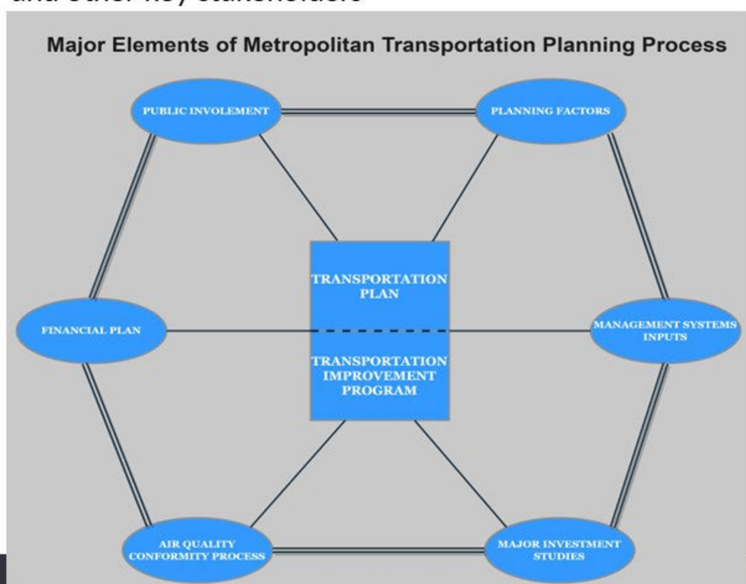
Transportation Planning

- Requires the development of strategies for
  - Operating;
  - Managing;
  - And financing the area's transportation system

- Ensures that the area's long-term goals and needs are met

Transportation Planning

- Includes a continuing, cooperative, and comprehensive process (3-C's) led by the Metropolitan Planning Organization (MPO), state, transit operators and other key stakeholders



WPCOG

What is an MPO?

- An MPO is a transportation policy-making group made up of representatives from local government and transportation authorities

- An MPO is designated in urbanized areas with a population greater than 50,000

- An Urbanized area with a population over 200,000 is designated a Transportation Management Area (TMA)

Consistent MPO Partners

- NCDOT
  - Divisions 11, 12, and 13
  - Transportation Planning Division (TPD)
  - Integrated Mobility Division (IMD)
  - Federal Highway Administration (FHWA)
  - Federal Transit Authority (FTA)
- Greenway Public Transportation
- All local governments within Alexander, Burke, Caldwell, and Catawba Counties

MPO Composition (required after 1991)

- MPO Board (Transportation Advisory Committee)
  - Local Elected and Appointed Officials
  - Transit Agency (expanded with MAP-21)
  - Representatives of Major Modes of Transportation
  - Board of Transportation
  - State Officials
  - Tribal Governments
- Supported by:
  - MPO Staff
  - Technical Committees (Technical Coordinating Committee)
  - Citizen or other subcommittees (Safety Committee, Bike and Pedestrian Committee)

Role of the Transportation Advisory Committee

- Establish regional policy and a forum for decision-making
- Develop a regional vision & goals
- Establish a list of priorities
- Ensure that the decisions reflect the concerns of residents of the region

Role of the Technical Coordinating Committee

- Ensure that your elected officials on the TAC are aware of local needs and desires
- Coordinate with your TAC members on big decisions and project submittals
- Communicate project priorities and concerns with MPO staff
- Meet with MPO staff as needed to ensure your local government is properly represented in the planning process

What are the Metropolitan Planning Products Required by Law and Regulation?

- Unified Planning Work Program (UPWP)
- Metropolitan Transportation Plan (MTP)
- Transportation Improvement Program (TIP)
- Performance Measures
- Public Involvement Plans (PIP)
- Transportation Conformity Analysis & Finding (if necessary)
- Congestion Management Process
- Title VI and Limited English Proficiency Inclusion Plans

NCDOT's Current Complete Streets Policy*

"Bicycle and pedestrian and public transportation facilities that appear in a state, **regional** or **locally adopted transportation plan** will be included as part of the proposed roadway project. NCDOT will fully fund the cost of designing, acquiring right of way, and constructing the identified facilities."
—NCDOT, 2019.

Complete Street Cost Share

Facility Type	In Plan	Not in Plan, but Need Identified	Betterment
Pedestrian Facility	NCDOT pays full	Cost Share	Local
Bicycle Facility	NCDOT pays full	NCDOT pays full	Local
Side Path	NCDOT pays full	Cost Share	Local
Greenway Crossing	NCDOT pays full	Cost Share	Local
Bus Pull Out	NCDOT pays full	Cost Share	Local
Bus Stop (pad only)	NCDOT pays full	Cost Share	Local

Where a need has been identified through the project scoping process but is not identified in a locally adopted plan:

Betterment Cost Share

Municipal Population	Cost Participation	
	NCDOT	Local
> 100,000	80%	20%
50,000 to 100,000	85%	15%
10,000 to 50,000	90%	10%
< 10,000	95%	5%

*Make **Connections** to:*

- Parks
- Grocery Stores
- Schools
- Workplaces

**NCDOT policies are subject to change.*

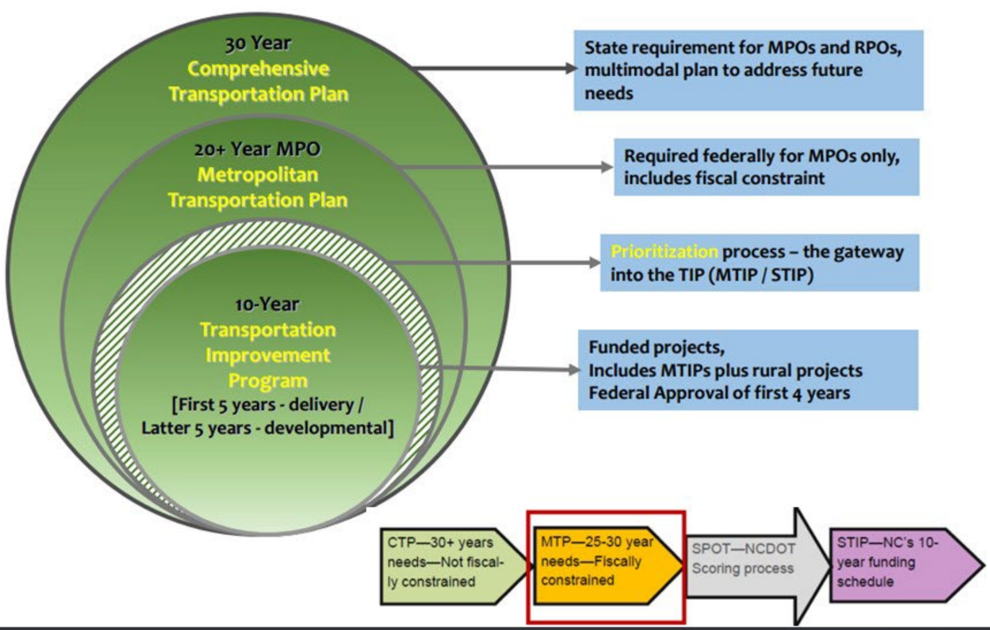
WPCOG

Role of MPOs in Transportation

- **Regional Transportation Planning**: MPOs develop long-range transportation plans that outline the region's transportation needs and priorities for the next 20 to 30 years.
- **Transportation Improvement Program (TIP):** MPOs create and manage a TIP, which is a short-term, prioritized list of transportation projects and investments for the next several years.
- **Project Prioritization**: They evaluate and prioritize transportation projects based on criteria such as safety, congestion relief, and economic impact, ensuring that resources are allocated effectively.
- **Public Involvement**: MPOs engage with the public to gather input and feedback on transportation plans and projects, ensuring that community needs and preferences are considered.
- **Coordination and Collaboration**: MPOs work with various stakeholders, including local governments, state agencies, and transit providers, to coordinate transportation planning and integrate regional efforts.
- **Compliance and Reporting**: They ensure that transportation plans and projects comply with federal and state regulations, and they prepare necessary reports and documentation for funding and accountability.
- **Data Collection and Analysis**: MPOs collect and analyze transportation data, such as traffic patterns, demographic trends, and transportation needs, to inform planning decisions.
- **Funding Allocation**: They manage and allocate federal and state transportation funds to projects and programs, ensuring that financial resources are used effectively.
- **Travel Demand Modeling**: MPOs use transportation models to predict the impacts of different transportation strategies and policies, helping to make informed decisions. (land use, housing, economy)
- **Strategic Planning**: They develop and implement strategies for addressing regional transportation challenges, such as congestion, connectivity, and sustainability.
- **Policy Development**: MPOs contribute to the development of transportation policies and initiatives that support regional growth and development goals.

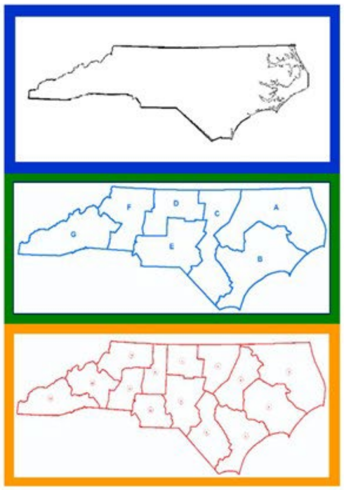
WPCOG

MPO Planning Responsibilities



WPCOG

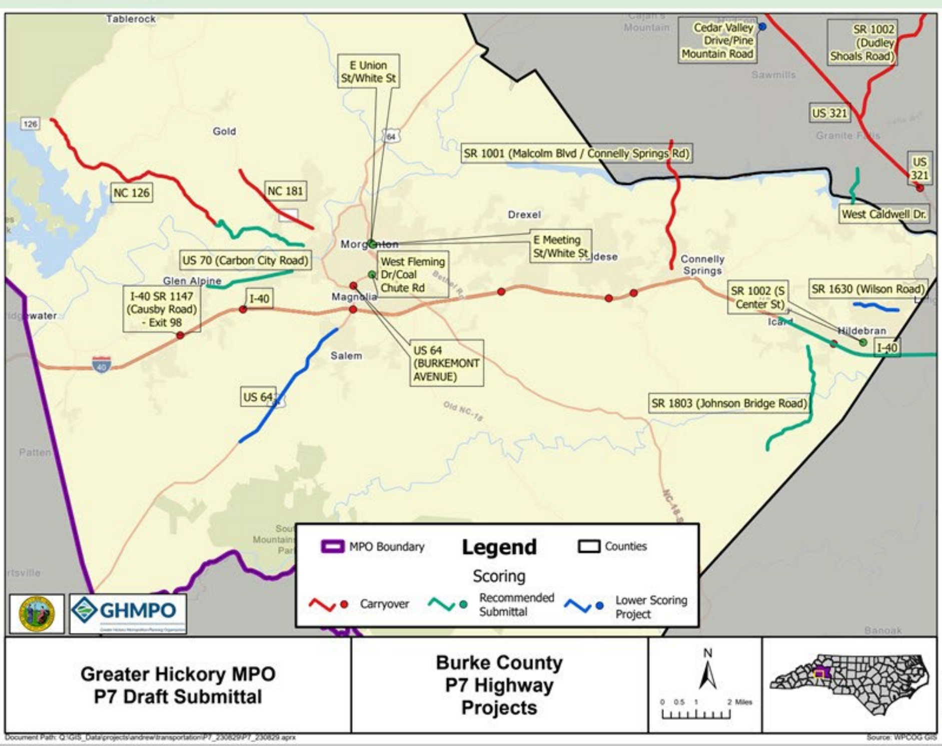
Prioritization Process



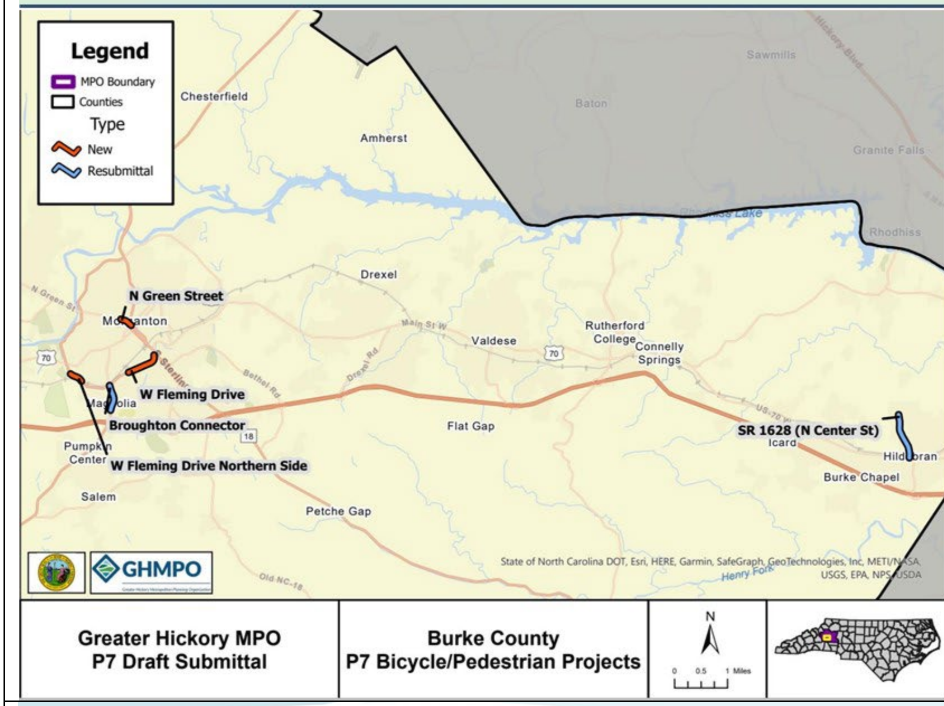
40% of Funds	30% of Funds	30% of Funds
Statewide Mobility	**Regional Impact**	**Division Needs**
• Selection based on 100% Data • Projects Programmed prior to Local Input Ranking	• Selection based on 70% Data & **30% Local Input** • Includes Statewide Mobility projects not funded at the Statewide level • Funding based on population within Region (7)	• Selection based on 50% Data & **50% Local Input** • Includes Statewide Mobility and Regional Impact projects not funded at the Regional level • Funding based on equal share for each Division (14)

WPCOG

Submittals for Prioritization 7.0 (highway)

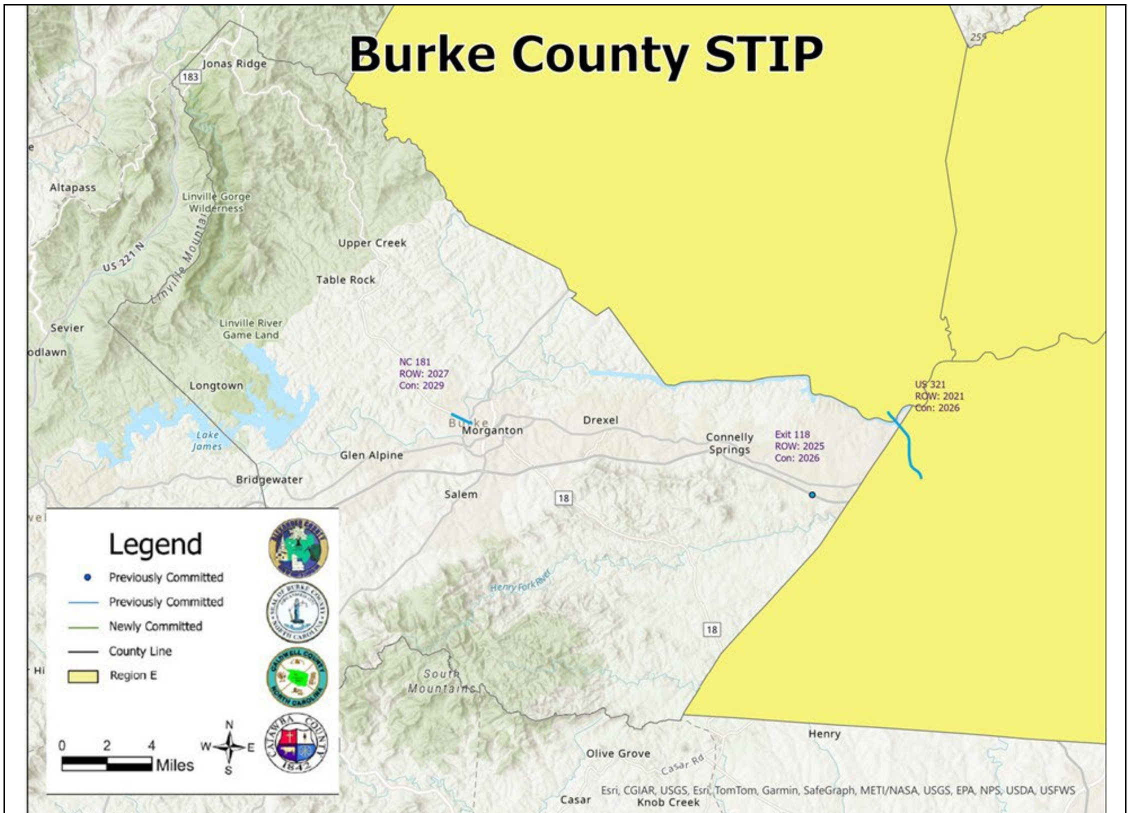


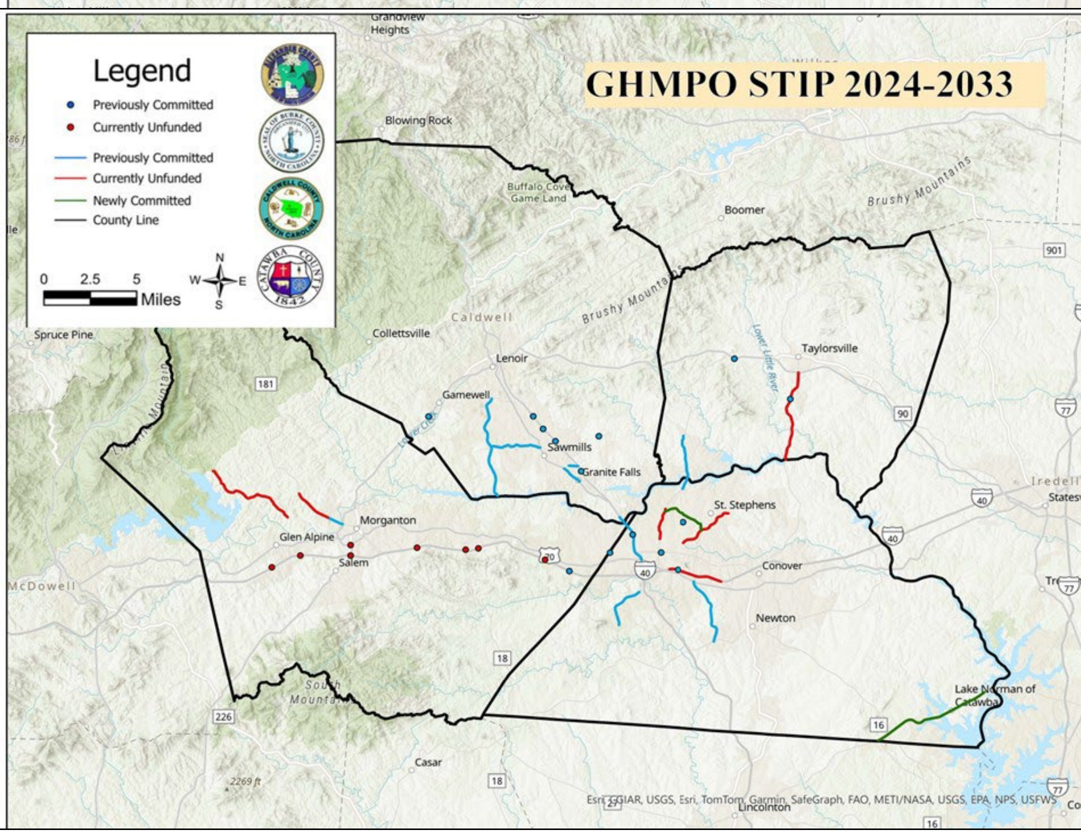
Submittals for Priotization 7.0 (Bike/Pedestrian)



2024-2033 State Transportation Improvement Program – Approved December 2024

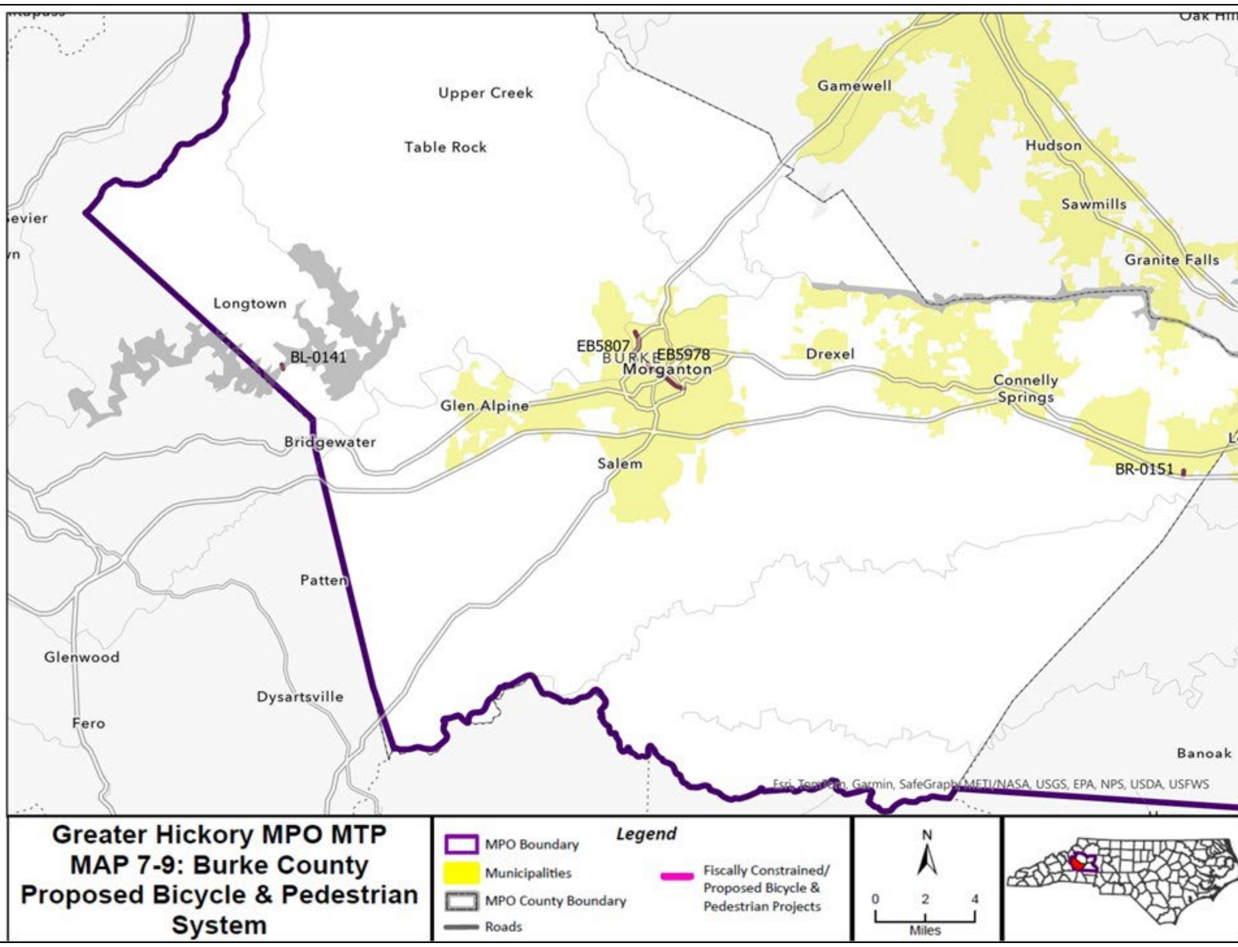
COUNTY(S)	ROUTE/CITY	RESPONSIBLE AGENCY	DESCRIPTION	PROJECT ID	RIGHT-OF-WAY PROJECTED SCHEDULE	UTILITIES PROJECTED SCHEDULE	CONSTRUCTION PROJECTED SCHEDULE
BURKE	NEW ROUTE	NCDOT	CONSTRUCT ACCESS ROAD INTO BURKE COUNTY INDUSTRIAL PARK.	HA-0001			2024
BURKE	SR 1687 (GOAT FARM ROAD)	NCDOT	IMPROVE EXISTING SR 1687 (GOAT FARM ROAD) ACCESS ROAD INTO THE PROPOSED INDUSTRIAL PARK.	R-5967			2023
BURKE	I-40	NCDOT	EXIT 118 - SR 1761 (OLD NC 10). CONTRUCT INTERCHANGE IMPROVEMENTS.	I-5990	2025	2025	2026
BURKE	NC 181	NCDOT	SR 1414 (ST MARY'S CHURCH ROAD) TO MORGANTON ETJ. WIDEN EXISTING ROADWAY.	U-5836	2027		2029
CALDWELL, BURKE	SR 1001 (MALCOLM BLVD/ CONNELLY SPRINGS ROAD)	NCDOT	US 70 TO SR 1933 (SOUTH-WEST BOULEVARD) IN LENOIR. MODERNIZE ROADWAY TO INCLUDE BICYCLE AND PEDESTRIAN ACCOMMODATIONS.	R-3430			
CATAWBA, CALDWELL, BURKE	US 321	NCDOT	NORTH OF US 70 IN HICKORY TO US 321A	U-4700A	2021		2026

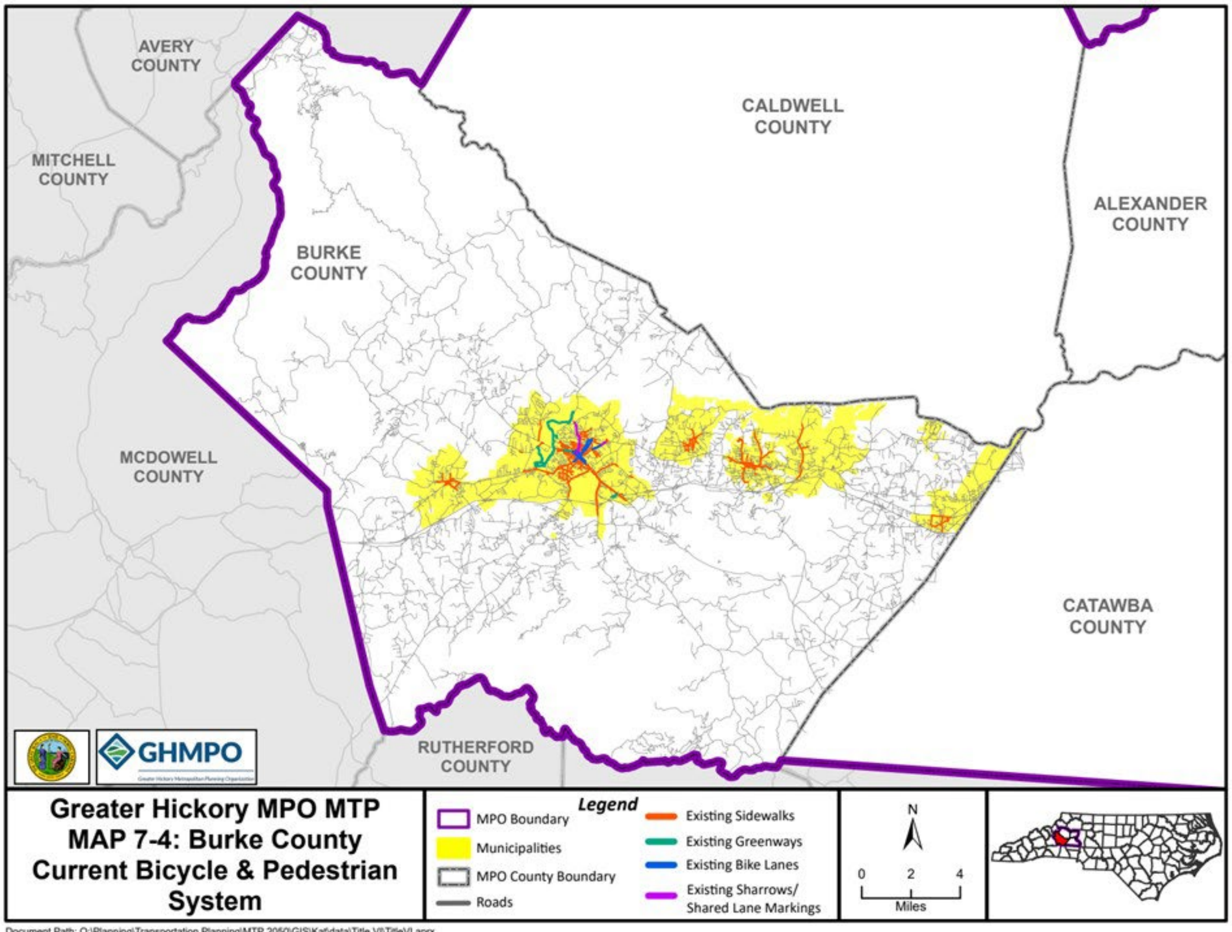

Burke County STIP
NC 181
ROW: 2027
Con: 2029
US 321
ROW: 2021
Con: 2026
Exit 118
ROW: 2025
Con: 2026
Legend
Previously Committed
Previously Committed
Newly Committed
County Line
Region E
0 2 4 Miles
Jonas Ridge
Altapass
Linville Gorge Wilderness
Upper Creek
Table Rock
Sevier
Linville River Game Land
Longtown
Lake James
Morganton
Drexel
Connelly Springs
Glen Alpine
Bridgewater
Salem
South Mountains
Henry
Olive Grove
Casar
Knob Creek
Esri, CGIAR, USGS, Esri, TomTom, Garmin, SafeGraph, METI/NASA, USGS, EPA, NPS, USDA, USFWS


GHMPO STIP 2024-2033
Legend
Previously Committed
Currently Unfunded
Previously Committed
Currently Unfunded
Newly Committed
County Line
0 2.5 5 Miles
Blowing Rock
Buffalo Cove Game Land
Boomer
Brushy Mountains
Caldwell
Collettsville
Spruce Pine
Lenoir
Taylorsville
Gamewell
Sawmills
Granite Falls
Morganton
Glen Alpine
Salem
St. Stephens
Conover
Newton
Iredell
Statesville
McDowell
South Mountains
Lake Norman of Catawba
Casar
Lincolnton
Esri, CGIAR, USGS, Esri, TomTom, Garmin, SafeGraph, FAO, METI/NASA, USGS, EPA, NPS, USFWS

Stand Alone Bike/Ped Projects in the 2024-2033 STIP

COUNTY(S)	ROUTE/CITY	RESPONSIBLE AGENCY	DESCRIPTION	PROJECT ID	RIGHT-OF-WAY PROJECTED SCHEDULE	CONSTRUCTION PROJECTED SCHEDULE	PROJECTED SCHEDULE FOR OTHER ACTIVITIES
BURKE	NC 126	NCDOT	BENFIELD'S LANDING BURKE ROAD TO EASTSIDE BURKE AVENUE IN NEBO. CONSTRUCT SIDEWALK.	BL-0141	2026	2027	2025
BURKE	MORGANTON	MORGANTON	MORGANTON DOWNTOWN GREENWAY CONNECTOR.	EB-5807		2021	
BURKE	HILDEBRAN	NCDOT	BR-0151 replaces the existing bridge at I-40 Exit 119. This project will include the construction of sidewalk on new location from 4th Street to 6th Street in Hildebran and may include additional accommodations south of I-40.	BR-0151			
BURKE	COLLEGE STREET MULTIMODAL CONNECTOR	MORGANTON	NORTH GREEN STREET TO US 70 IN MORGANTON. CONSTRUCT MULTI-USE PATH.	EB-5978	2026	2026	





Locally Administered Project Program (LAPP)

- **What is it?**
- The Locally Administered Projects Program (LAPP) is a federally funded discretionary grant program administered by the GHMPO
- **Why is it important?**
- The LAPP program allows the GHMPO to direct federal funding to transportation projects administered by local governments, including projects that may not be competitive within the Prioritization process.

WPCOG

Program Outlook

- GHMPO plans to open call for new project and supplemental request applications in **March**.
- Through FFY 2030, the GHMPO has an estimated **$15,664,000** in available STBG-DA funding. The MPO's TAP-DA and CRP-DA through this timeframe are obligated.
- Planning on applying or have a potential project idea? Let's discuss!

FY 26	FY 27	FY 28	FY 29	FY 30
$2.528M	$2.774M	$3.454M	$3.454M	$3.454M

WPCOG

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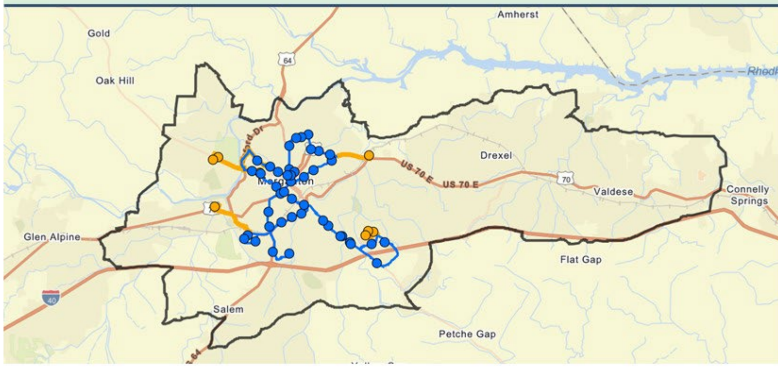
Burke County Public Transit



- These routes will deviate up to ¾ of a mile.
- The larger polygon shows the microtransit service area (same day service – just a call to dispatch).
- Hours: 9AM-4PM, Monday-Friday

Committed Aviation & Rail Projects

- Projects were submitted for review in Prioritization for both Aviation and Rail.

COUNTY(S)	ROUTE/CITY	RESPONSIBLE AGENCY	DESCRIPTION	LENGTH (MILES)	MODE	PROJECT ID	CONSTRUCTION PROJECTED SCHEDULE
BURKE	HOGAN STREET	NCDOT	NSR CROSSING 729506G IN MORGANTON. CONSTRUCT SAFETY IMPROVEMENTS.		Rail	RX-2013C	2026

Metropolitan Transportation Plan (MTP)

2050 MTP

- Update of prior 2045 MTP
- Covers 30 years
- Fiscally Constrained
- Plan Chapters & Appendices
  - Goals and Objectives
  - Natural Environment
  - Financial Plan
  - Highways and Roadways
  - Bicycle and Pedestrian
  - Environmental Justice
  - Congestion Management
  - System Resiliency
  - Freight
  - Aviation
  - Health and Equity
  - Performance Measures
  - Public Involvement and Title VI
  - Safety and Security
  - Population and Employment
  - Public Transportation
  - Appendices
    - Project Background
    - CTP Project List
    - CTP Maps
    - Health Equity Assessment
    - Transportation Integrity Explorer

2030 MTP Projects (2050 MTP Update)

- **Exit 118** – ROW: 2025, Construction: 2026 - STIP Project I-5990 constructs interchange improvements at this intersection.
- **NC 181** – ROW: 2027, Construction: 2029 - It is recommended to widen NC 181 from SR 1414 (St. Mary's Church Rd) to the Morganton ETJ. Bicycle and pedestrian accommodations are desired by the City of Morganton.
- **US 321** – ROW : 2021, Construction: 2026 – STIP project U-4700A improves US-321 from North of US 70 In Hickory to US-321A.
- **Goat Farm Road** – STIP Project R-5967 constructs an industrial access road at the planned Goat Farm Industrial area. Construction began in 2023.
- **Albert Tron Boulevard** – STIP Project U-6057 constructed this connector between South Sterling and West ParkerRoad. This project is complete.
- **W Fleming at US-64/70** – STIP Project U-6123 constructs turn lanes on US 70 to US 64. This project is currently unfunded.

2040 MTP Projects (2050 MTP Update)

- **I-40 / Old NC-10** (Burke and Catawba)– Widens from existing four lane facility to six lane expressway. This project is unfunded.
  - Exit 103-123
  - Exits 123-128
  - Exits 128-132
  - Exits 132-Iredell County Line
- **US 64 to NC 18** – STIP Project R-2549 widens the existing roadway to four-lane divided facility from Rocky Road (SR 1143) in Gamewell to US 64 in Morganton. This project is unfunded.
- **I-40 / Jamestown Road** – STIP Project I-5874 upgrades the intersection at I-40 and Jamestown Road. Two-way traffic on the interstate ramp from Old Hushpuppy Avenue on the southeast ramp and two-way traffic from Reep Drive on the northwest ramp need to be redirected in order to meet Federal design standards. This project is unfunded.
- **I-40 / Drexel Road / Exit 107** – STIP Project I-5875 upgrades the interchange to meet State and Federal design standards. This project is unfunded.
- **I-40 / US 64 Burkemont Road Exit 103** – STIP project I-5009 upgrades the interchange. The existing bridge poorly accommodates current traffic. Traffic sometimes backs up onto I-40 creating dangerous conditions. A feasibility study on Burkemont Avenue and I-40 has been completed and includes this interchange. This project is unfunded.
- **I-40/SR 1734 (Carolina St SE/SR 1826) Exit 111** – STIP project I-5008 revises interchange. Exit 111 needs to be redesigned for safety reasons with ramps that meet State and Federal design standards. The recommended design is to revise the interchange to a diamond configuration. This project is unfunded.

2040 MTP Projects Continued (2050 MTP Update)

- **I-40/SR 1744 (Mineral Springs Mountain Road)** – STIP project I-5975 upgrades the interchange. Two-way traffi c from the southeast onramp to the flea market off Paradise Avenue needs to be relocated to meet Federal design standards. This project is unfunded.
- **Malcolm Boulevard** – Malcolm Boulevard is currently nearing capacity and will exceed capacity by the horizon year of 2050. The 2050 Metropolitan Transportation Plan recommends widening Malcolm Boulevard to a four-lane divided roadway with Bicycle and Pedestrian accommodations. Additional roadway capacity will ensure that Malcolm Boulevard maintains a LOS of D or better through the horizon year. This project is unfunded.
- **I-40 / Old NC Hwy 10** – STIP project I-5971 upgrades the interchange. The eastbound deceleration lane needs to be extended and the bridge replaced. Two-way traffic needs to be removed. This project is unfunded.

2050 MTP Projects (2050 MTP Update)

- **I-40 Division 12/13** – This project widens I-40 from four to six lanes from Exit 123 to Old NC 10. I-40 is the region's major east-west interstate highway. Interstate expansion presents the opportunity for an improved commercial corridor, based on the high volumes of traffic that the interstate produces. This project is unfunded.
- **Caldwell Street** – Modernize bridge and roadway from Powerhouse Road to Burke County line in Rhodhiss. This project improves Caldwell Street and the existing bridge. The focal point of this improvement is bicycle and pedestrian accommodation and improvement around the Catawba River in Rhodhiss. This project is unfunded.

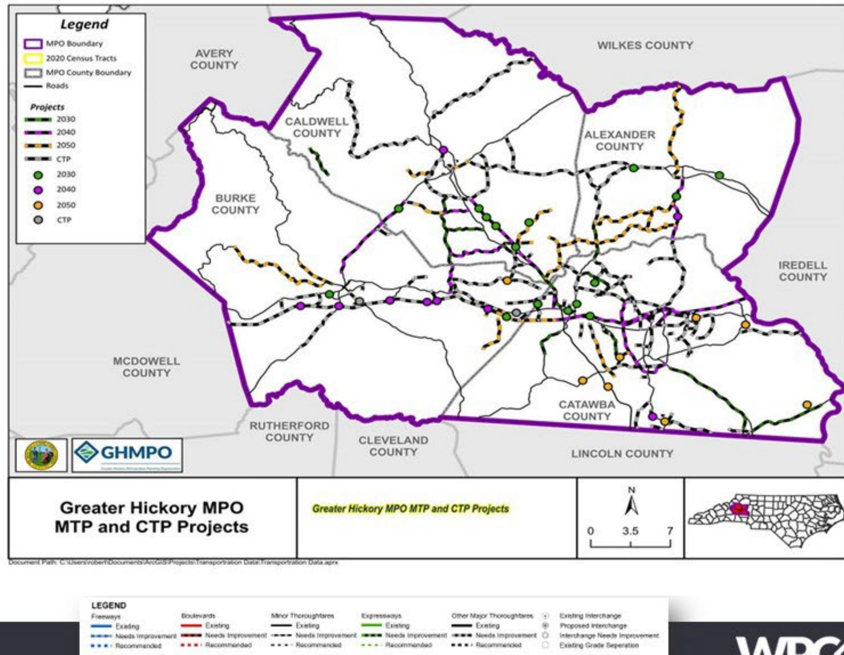
2050 MTP Projects Continued

- **Cape Hickory Road** – This project constructs intersection improvements at the intersection of Cape Hickory Road and Burke Street for safety purposes. A realignment may be necessary. This project is unfunded.
- **NC 181** – SR 1440 to SR 1419. Widen to 3-lanes. From SR 1440 to SR 1419, NC 181 should be widened to three lanes. Because of the mountainous terrain of this facility, there is some concern about trucks traveling along this route. The need for more truck turnouts and run-away ramps has been identified. In Morganton, NC 181 (North Green Street) serves primarily residential traffic into the CBD. East of Bost Road commercial development to the north and industrial to the south are the primary users of the facility. This project is unfunded.
- **NC-126** – Modernize two-lane facility from Independence Blvd (SR 1304) to Watermill Road (SR 1250). Recommendations include wide outside shoulders. Blueprint Burke identifi es NC 126 as a priority to coordinate bicycle lane identification with NCDOT. This project is unfunded.
- **I-40 / Causby Road Exit 98** – This project upgrades the existing interchange and also removes two way traffi c within the interchange. This project is unfunded.
- **NC-126** – Watermill Road (SR 1250) to Fish Hatchery Road (SR 1254) widen curves and add paved shoulders with re-alignment where necessary. This project is unfunded.

2050 MTP Projects Continued

- **Johnson Bridge Road** – Improve Johnson Bridge Road (SR 1803) from Old NC 10 to George Hildebran School Road. This project improves Johnson Bridge Road from Old NC 10 to George Hildebran School Road by widening lanes and paved shoulders. Current shoulder width is limited in some areas. This project is unfunded.
- **Miller Bridge Road** – This project improves Miller Bridge Road from Shoupes Grove Church Road to I-40, by widening lanes and adding paved shoulders. This project is unfunded.
- **Tex's Fish Camp Road** – Construct a two-lane facility on a new location from US 70 to Old NC 10 (SR 1761). The off set/dog-legged intersection of Curley's Fish Camp and Tex's Fish Camp Road at US-70 currently creates congestion, primarily caused by difficult left turns. The proposed extension of Tex's Fish Camp Road to Old NC 10 will eliminate congestion and provide access to I-40 via Old NC 10. This project is unfunded.

2050 Comprehensive Transportation Plan (CTP)



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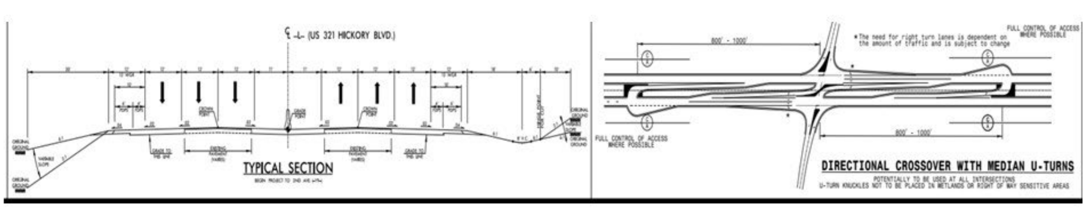
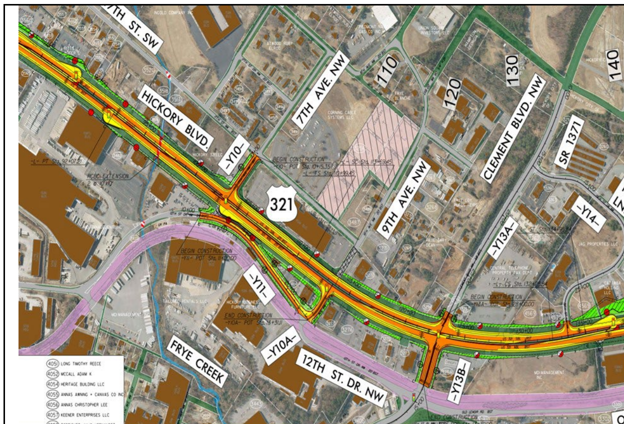
U-4700A US 321 from US 70 in Catawba County to US 321A in Caldwell County

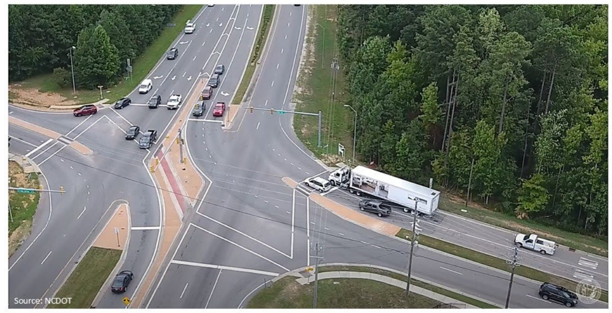
- Right of way acquisition is nearing completion
- Preparing to start utility relocation on Catawba County end of project in the coming weeks
- Scheduled to take bids to construct in Summer 2026



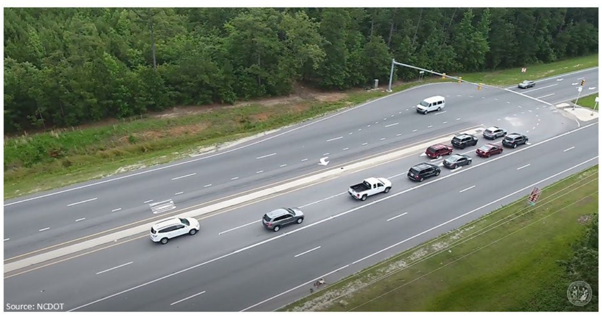
Note: During her presentation, Ms. Ritchie explained that the schedule to take bids is now in 2027.



Example NCDOT "Super Street" Intersection Design

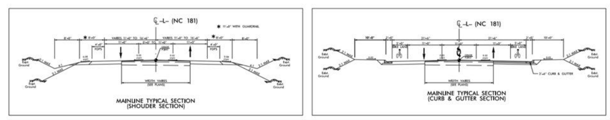


Example NCDOT "Super Street" Intersection Design



U-5836 – NC 181

- Right of way acquisition scheduled for 2027
- LET scheduled for 2029



"LET" date now scheduled for 2030.

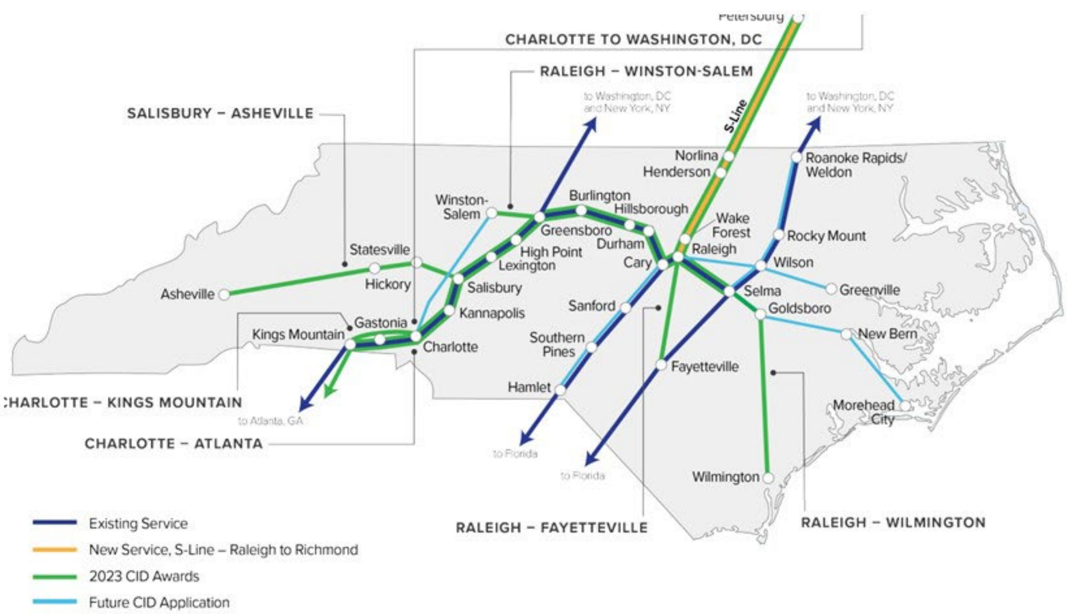
I-5990 – Exit 118

ROW: 2025 Construction: 2026

WNC Passenger Rail Update

- The Asheville to Salisbury rail corridor was recently awarded a $500,000 Corridor Identification and Development (CID) grant.
- To move forward with the Western North Carolina Passenger Rail Study, detailed planning work is needed called a Service Development Plan (SDP). The service development plan will include freight railroad coordination and more detailed discussions on passenger rail operations, benefits, and costs.
- The SDP requires a 10% local match that ranges from $150k to $400k for the entire corridor. The local match must be in place before the SDP can begin.
- The WPCOG Greater Hickory MPO will continue to meet with all jurisdictions along the corridor until an equitable split for the 10% local match is reached. WPCOG/MPO staff have drafted an equitable split funding chart for all jurisdictions along the route.

Rail Corridors



WPCOG

Opportunities

- Greenway Public Transportation
- ShareTheRideNC.org
- Passenger Rail
- Bike and Pedestrian Amenities (growing)
- Grants – SS4A, Locally Administered Projects Program, etc.
- Land Use Planning Opportunities

Comprehensive Plan Considerations & Transportation

Opportunities – NC 150, Startown Road, NC 127 (North), NC 127 (South)

- ✓ Sidewalks/Multiuse Paths
- ✓ Gateways/Landscaping
- ✓ Implement/Add to Bicycle & Pedestrian Plan Recommendations
- ✓ Intersection Improvements or smaller focus areas
- ✓ Freight Access

Site: Site & Building Specific

- ✓ Driveway cuts
- ✓ Internal Site Circulation
- ✓ Building orientation
- ✓ Density
- ✓ Scale

Design: Standards

- ✓ Parking
- ✓ ADA
- ✓ Setbacks
- ✓ Lighting
- ✓ Drainage
- ✓ Trees & Landscaping

✓ Design of Transportation Network & Overall Performance

Western Piedmont
Council of Governments

Creative Regional Solutions Since 1968

Questions?

Averi Ritchie, Transportation Manager

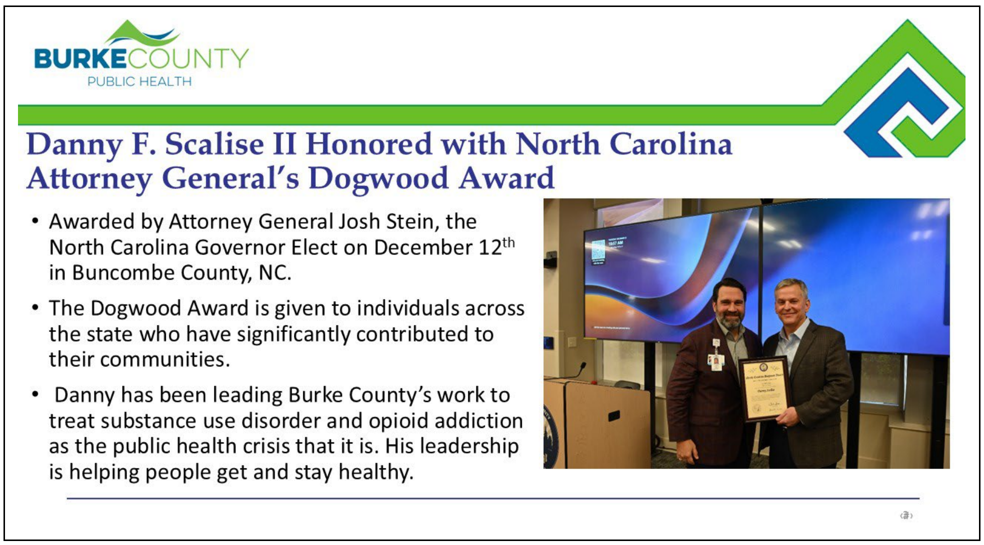
WPCOG / GHMPO
828-322-9191

Chairman Brittain opened the floor for questions or comments; there being none, he opened the floor for a motion.

Motion: To accept the report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

HEALTH - LOCAL HEALTH DIRECTOR RECEIVES DOGWOOD AWARD
Ashley Jarret, Assistant Health Director, reported that Danny Scalise, Health Director, was awarded the Attorney General's prestigious Dogwood Award for 2024. This award celebrates individuals who have demonstrated exceptional dedication to improving the lives and well-being of North Carolinians.



Mr. Scalise expressed surprise at receiving the recognition. He shared that he was the last person to receive the honor before the Attorney General left office, which made it even more meaningful. He also appreciated the opportunity to engage with former Attorney General (currently Governor of North Carolina) Josh Stein in discussions about substance use disorder, recalling his visit to Burke County for a community forum last year.

Chairman Brittain, on behalf of the Board, extended congratulatory wishes to Mr. Scalise.

RESULT:	**NO ACTION TAKEN.**

CM - PRESENTATION OF FY 23-24 AUDIT
Alan Thompson, CPA with Thompson, Price, Scott, Adams & Co., P.A., provided an overview of the Fiscal Year 2023 – 2024 Audit Report. Originally scheduled for the January meeting, the presentation was postponed due to inclement weather at the auditors' request. In accordance with the North Carolina General Statutes, the completed audit has been submitted to the Local Government Commission (LGC) for review and approval. Burke County received an "unmodified report," and the complete FY 2024 audit report is hereby incorporated into the meeting minutes by reference. The highlights of Mr. Thompson's presentation were as follows:

Presentation of Audit Results

Fiscal Year Ended
June 30, 2024

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS AND TAX ADVISORS

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1626 S Madison Street
PO Box 398
Whiteville, NC 28472
910.642.2109 phone
910.642.5958 fax
www.tpsacpas.com

December 5, 2024

To the Board of Commissioners
Burke County
Morganton, North Carolina

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Burke County for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and OMB Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 19, 2024. Professional standards also required that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Burke County are described in Note 1 to the financial statements. The County adopted GASB 100 *"Accounting Changes and Error Corrections,"* effective for fiscal year ended June 30, 2024. We noted no transactions entered into by Burke County during the year for which there was a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimate(s) or assumptions noted during the audit.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. There are no such disclosures identified.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representation

We have requested certain representations from management that are included in the management representation letter dated December 5, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Auditing Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Burke County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In performing collections walkthroughs, we noted that secondary review processes were lacking in the Planning and Inspections and Environmental Health department. This was discussed with each department when we were onsite. Addressing these weaknesses will be crucial for strengthening the overall effectiveness of internal controls and ensuring a more transparent, accountable operation within these departments when it comes to the receipting of cash and checks.

In testing overtime for proper approvals, we noted that two of the sampled employees did not have proper signoffs. Additionally, the EMS department supervisors had no secondary approvals on their timesheets to authorize payment.

Lastly, in reviewing transfers, we recommend that a secondary authorizer should be required for sending manually entered ACH transactions.

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board. The County is required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and

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signed by the entire Board, Finance Officer, and Manager. The County has one FPIC to address related to the remaining useful life of Water and Sewer Assets being less than 50%.

Other Matters

We applied certain limited procedures to the Other Postemployment Benefits' Schedule of Changes in Total OPEB Liability and Related Ratios, the Local Government Employees' Retirement System Schedules of the Proportionate Share of the Net Pension Liability (Asset) and Contributions, the Register of Deed's Supplemental Pension Fund schedules of the County's Proportionate Share of the Net Pension Asset and Contributions, and the Law Enforcement Officers' Special Separation Allowance Schedules of the Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund statement schedules, budgetary schedules, and other schedules, and the schedule of expenditures of federal and State awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory Section and Statistical Section, which were included for purposes of obtaining the Certificate of Excellence in Financial Reporting. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Please ensure that management and the Board is aware of the new GASB pronouncements for the upcoming fiscal year. Be especially mindful of GASB No.101: Compensated Absences, as the implementation of this standard may take a significant amount of time and resources to gather the necessary information. If the proper resources are not allotted for the implementation of this standard, this could potentially cause a significant delay in the completion of the upcoming audit.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Burke County and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Thompson, Price, Scott, Adams & Co., P.A.

Thompson, Price, Scott, Adams & Co, P.A.

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BURKE COUNTY					
FINANCIAL INFORMATION FOR 5 YEARS					
	2024	2023	2022	2021	2020
Total Fund Balance - General Fund	41,036,942	39,798,252	40,534,537	36,164,364	26,775,132
Unavailable Fund Balance - Nonspendable and Restricted by State Statute	11,248,379	5,063,323	7,034,255	5,397,494	5,476,678
Other Restricted, Committed, Assigned Fund Balance	2,906,343	3,146,520	3,194,447	2,387,077	2,120,415
General Fund Expenditures (including Transfers out less installment debt)	118,296,741	117,874,811	94,858,789	86,206,252	89,874,369
Fund Balance Available as % of General Fund Expenditures	25.18%	29.47%	35.32%	35.69%	23.70%
Unassigned Fund Balance	26,882,220	31,588,409	30,305,835	28,379,793	19,178,039
Unassigned Fund Balance as % of General Fund Expenditures	22.72%	26.80%	31.95%	32.92%	21.34%
Unassigned Fund Balance as % of General Fund Expenditures adjusted for netting of ISF activity for Wellness would result in an unassigned Fund Balance as a percentage of expenditures of 24.24%.					
Revenues over (under) expenditures before transfers and contributions					
General Fund	6,403,760	942,285	1,493,687	3,111,710	(2,959,224)
Other Governmental Funds	3,146,344	24,859,712	15,273,966	6,982,756	3,118,424
Water/Sewer Fund	(268,587)	(554,403)	(229,942)	(499,074)	1,702,995
Solid Waste Fund	(1,661,943)	(515,055)	(122,666)	(281,003)	(83,737)
Depreciation & Amortization Expense					
Water and Sewer Fund	874,514	860,358	832,142	837,164	698,795
Solid Waste Fund	455,121	447,299	415,826	362,689	350,451
Cash & Investments vs. Accumulated Depreciation -Water / Sewer Fund					
Total Fixed Assets	31,127,069	31,052,590	30,839,217	30,602,773	29,565,789
Accumulated Depreciation	17,536,529	16,662,015	15,801,657	15,033,324	14,693,112
Cash	2,103,331	943,535	954,588	715,930	946,639
Cash & Investments vs. Fund Balance					
Cash & Investments- General	36,877,658	37,859,675	41,227,685	37,465,826	29,265,976
Cash & Investments - Other	69,143,793	62,312,345	51,321,392	30,206,758	21,568,261
Cash & Investments - Water /Sewer	2,103,331	943,535	954,588	715,930	946,639
Cash & Investments - Solid Waste	4,494,703	4,939,457	1,475,024	1,288,537	1,103,780
Fund Balance - General	41,036,942	39,798,252	40,534,537	36,164,364	26,775,132
Fund Balance - Other Governmental	69,404,026	60,868,796	37,872,285	26,224,922	23,367,525
Net Position - Water/Sewer Fund	14,815,337	14,083,924	14,555,987	14,685,314	15,460,503
Net Position - Solid Waste Fund	2,220,720	3,251,210	275,605	(423,559)	(161,356)
Property Tax Rates	0.560	0.695	0.695	0.695	0.695
Collection Percentages	99.00%	98.80%	98.73%	98.75%	98.36%
Collection Percentages (excluding Motor Vehicle)	98.89%	98.65%	98.58%	98.60%	98.18%
Total Property Valuation	10,468,905,092	7,930,036,472	7,485,456,840	7,428,838,294	7,159,079,089
Total Levy Amount	59,755,001	54,650,843	52,663,068	51,867,085	49,808,133

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BURKE COUNTY

FINANCIAL INFORMATION FOR 5 YEARS

	2024	2023	2022	2021	2020
Debt Analysis (excluding Compensated Absences, OPEB, and Net Pension Liabilities)					
Governmental - General Obligation Bonds	-	-	235,000	475,000	725,000
Governmental - Direct Borrowings and Direct Placements	34,834,100	38,815,000	44,485,000	50,240,000	56,070,000
Governmental - Premiums	2,631,198	2,842,683	3,054,168	3,265,653	3,477,138
Total Governmental Debt	37,465,298	41,657,683	47,774,168	53,980,653	60,272,138
Business-type - Direct placement and direct borrowing	979,004	1,047,776	1,116,556	1,185,318	121,340
Total Business-type Debt	979,004	1,047,776	1,116,556	1,185,318	121,340
Total Debt Outstanding (excluding Compensated Absences, OPEB, and Net Pension Liabilities)	38,444,302	42,705,459	48,890,724	55,165,971	60,393,478
Breakdown of General Fund Revenues					
Ad Valorem Taxes	59,859,598	54,452,431	52,522,312	51,768,457	50,280,049
Other taxes and licenses	19,753,454	12,777,693	11,961,010	10,794,939	9,420,378
Unrestricted intergovernmental	2,811,225	3,859,161	3,885,586	2,976,500	3,967,922
Restricted intergovernmental	14,942,488	16,380,923	15,650,069	13,737,370	13,880,916
Permits and fees	2,524,241	2,574,742	2,703,473	2,308,930	1,454,379
Sales and services	5,749,775	5,600,494	5,259,830	4,542,140	4,497,997
Investment Earnings	2,523,577	1,135,408	63,102	123,774	505,599
Miscellaneous*	7,741,291	218,174	297,227	443,758	371,023
Total	115,905,649	96,999,026	92,342,609	86,695,868	84,378,263

*In 2024, increase in miscellaneous revenue due to Internal Service Fund presentation. Recorded $7,389,289 as "Contributions to the Risk Plans" that were shown in Miscellaneous subcategories on the Budget to Actual Statement.

	2024	2023	2022	2021	2020
Breakdown of General Fund Expenditures					
General Government**	21,640,674	13,904,336	11,928,062	9,077,599	10,928,446
Public Safety	32,394,037	25,776,659	23,913,712	22,772,304	22,798,406
Transportation	107,367	71,094	70,865	70,850	67,539
Economic and physical development	2,052,363	2,484,796	2,782,543	1,700,137	3,161,995
Environmental protection	649,092	838,196	534,505	555,613	530,063
Human Services	26,767,133	22,737,043	22,845,383	20,491,861	20,169,357
Cultural and recreational	2,993,019	2,672,247	2,288,680	2,106,389	2,566,654
Education	22,898,204	19,986,618	18,676,815	18,729,940	18,716,819
Debt Service***	-	7,585,752	7,808,357	8,079,465	8,398,208
Total	109,501,889	96,056,741	90,848,922	83,584,158	87,337,487

**In 2024, reported expenses of $7,444,559 as Risk Management under the General Governmental Activities section on the Budget to Actual Statement that were for Internal Service Fund Activity (Wellness).

***In 2024, started paying debt service payments out of debt service fund instead of general fund.

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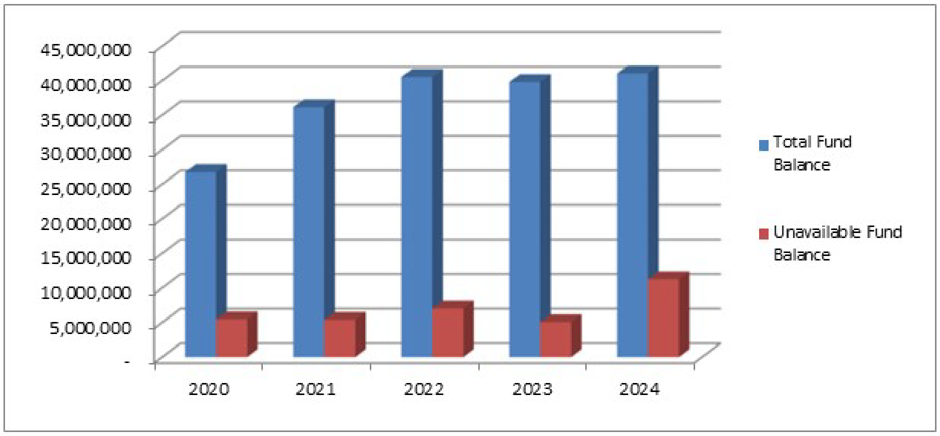
BURKE COUNTY

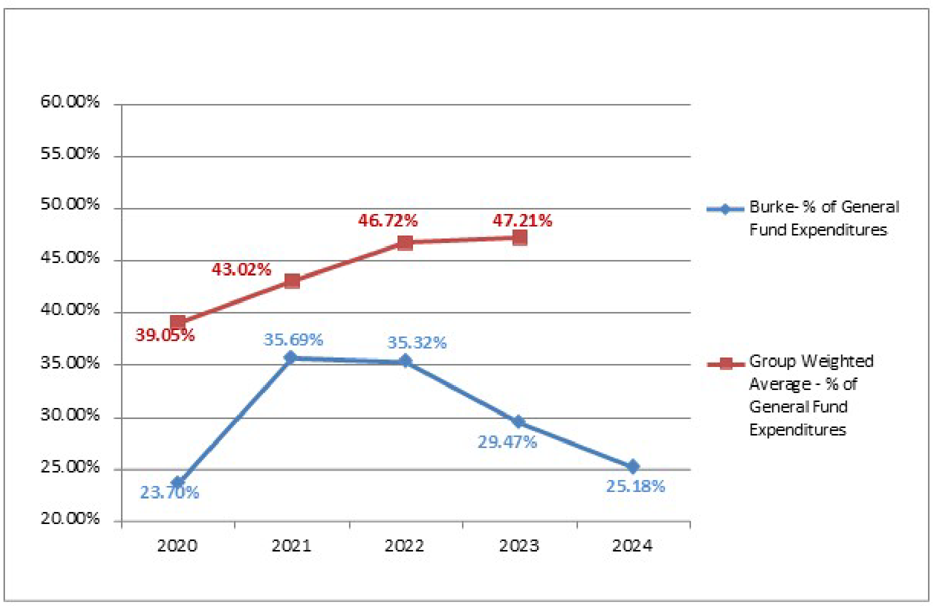
Analysis of Fund Balance



BURKE COUNTY

Analysis of Fund Balance Available

(Note - 2024 Group Weighted Average Not Available at Date of Presentation)



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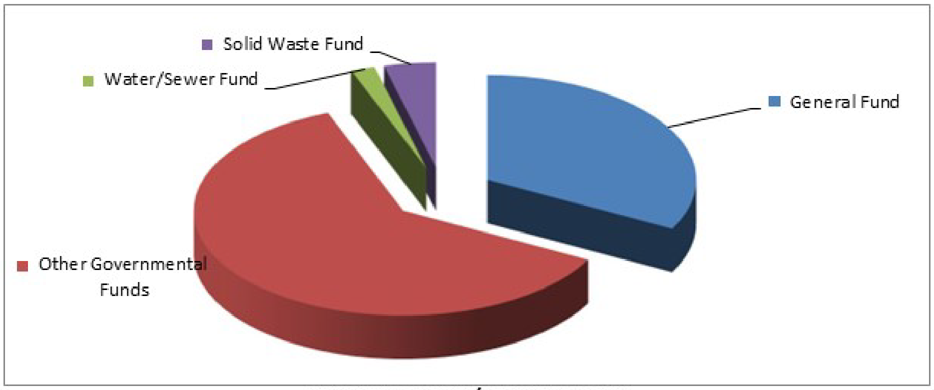
BURKE COUNTY

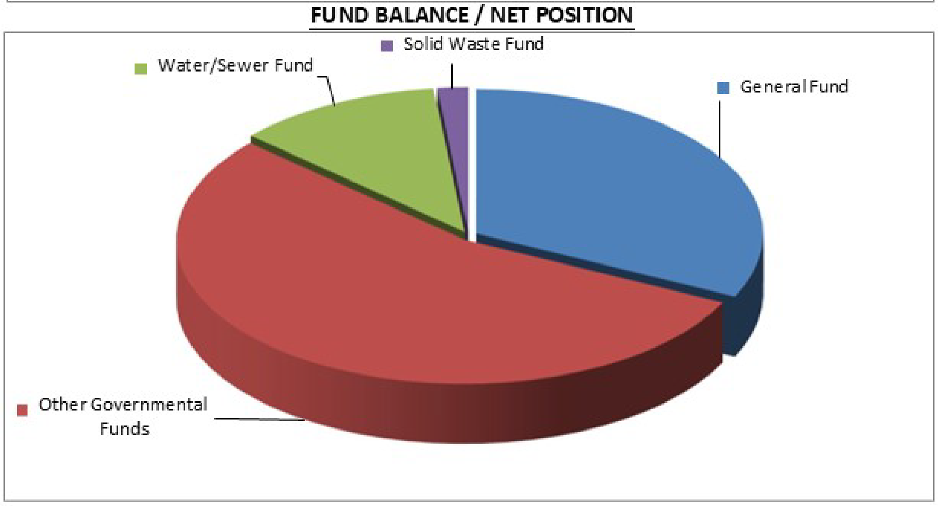
Analysis of Cash & Investments vs Fund Balance / Net Position

at June 30, 2024

CASH & INVESTMENT BALANCES



FUND BALANCE / NET POSITION



	2024	
	Cash Balances	Fund Balance / Net Position
General Fund	$ 36,877,658	$ 41,036,942
Other Governmental Funds	69,143,793	69,404,026
Water/Sewer Fund	2,103,331	14,815,337
Solid Waste Fund	4,494,703	2,220,720
Total	$ 112,619,485	$ 127,477,025

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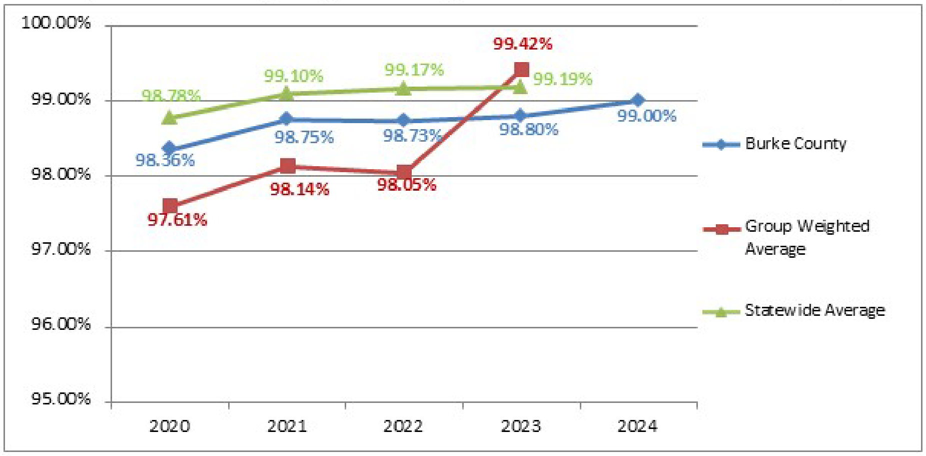
BURKE COUNTY

Tax Collection Percentages

(Note - 2024 Group Weighted Average Not Available at Date of Presentation)

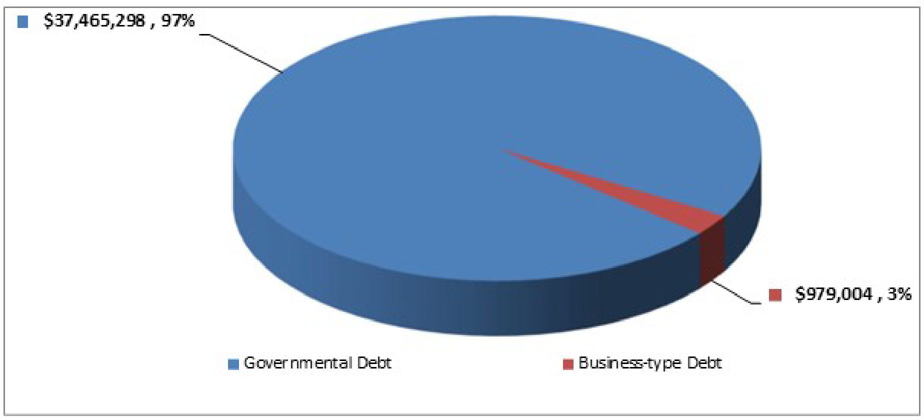


BURKE COUNTY

Debt Analysis (excluding Compensated Absences, OPEB, and Net Pension Liabilities)

FYE June 30, 2024

Governmental Debt vs. Business-type Debt



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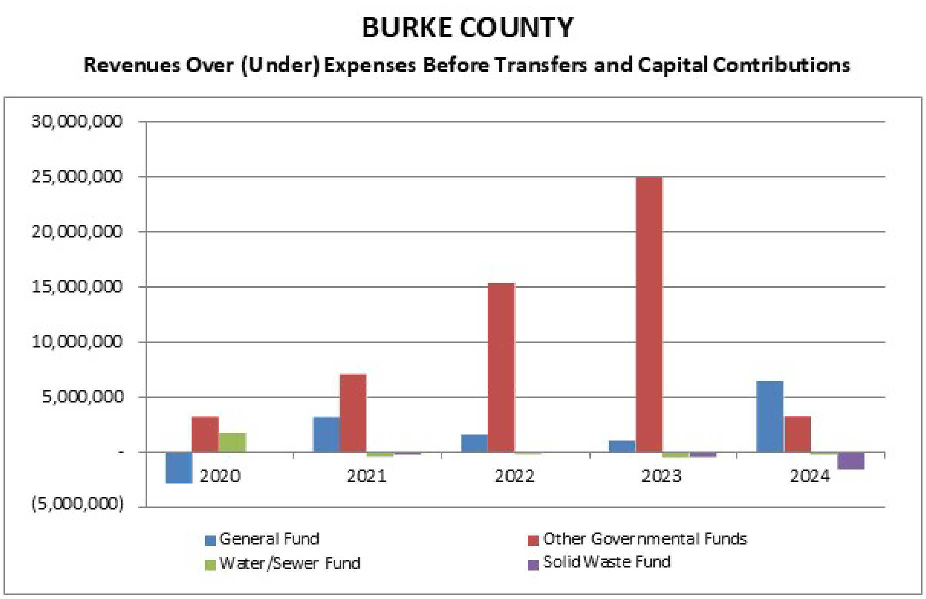

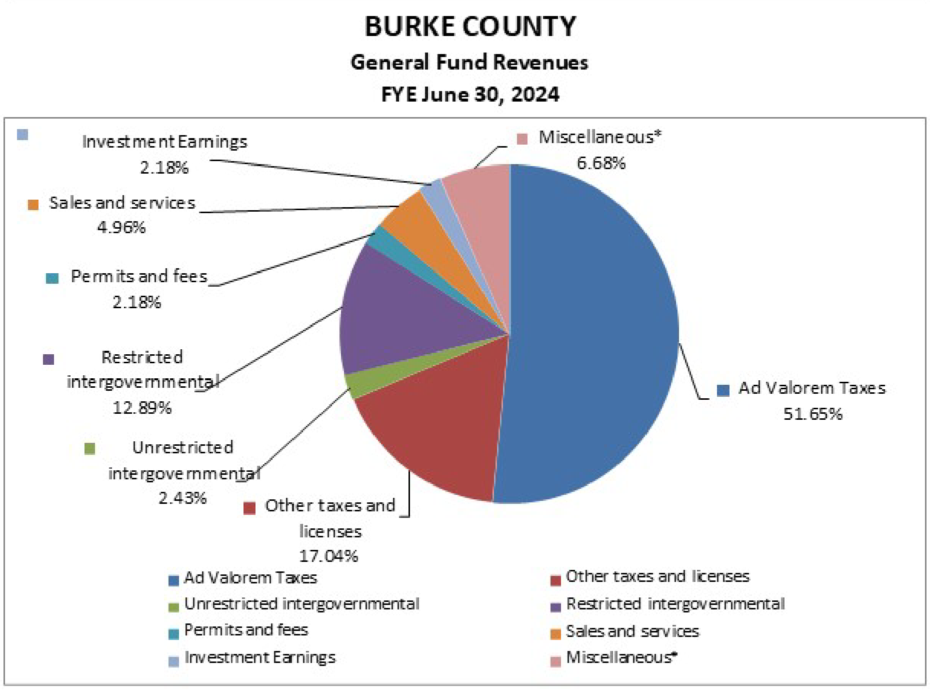

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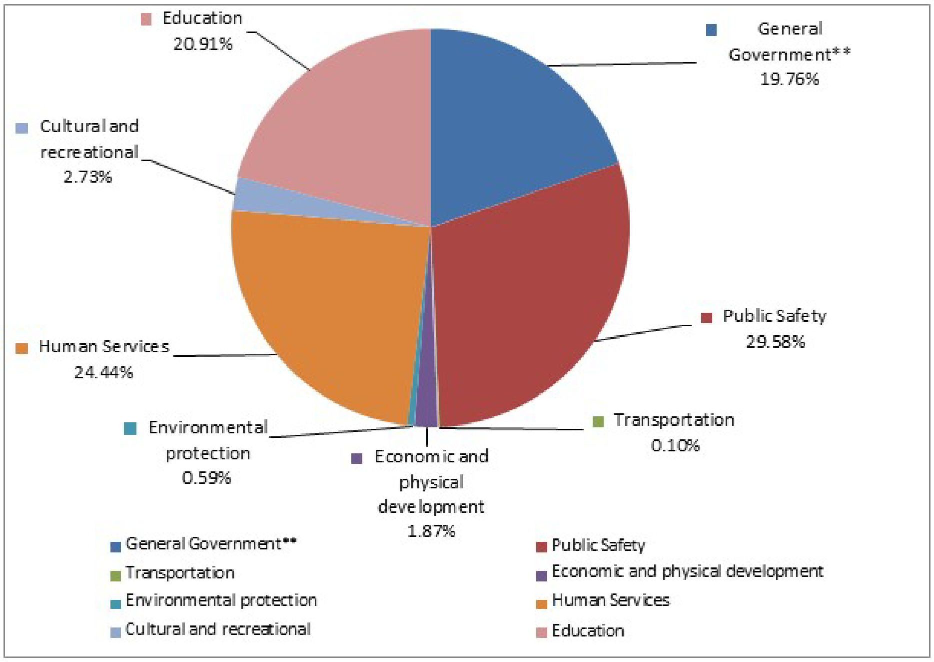
BURKE COUNTY
General Fund Expenditures
FYE June 30, 2024



ADDITIONAL REQUIRED COMMUNICATIONS

Changes to the Audit Process

The Local Government Commission (LGC) will no longer initiate communications about concerns or findings (formerly considered unit letters). They have created a spreadsheet that has to be completed and submitted with the audit report. If that worksheet identifies what they consider a "Financial Performance Indicators of Concern" (FPICs), we are required to communicate those items to the Board.

You are required to submit a response within 60 days of the Board meeting in which the financial statements are presented. The detailed audit response should be presented to the entire Board, and signed by the entire Board, Finance Officer, and Manager.

The responses are required to be uploaded on the LGC's website. You are not required to address the findings associated with Federal or State Compliance testing. The following items were identified on the Data Input Worksheet and have to be addressed by responding directly to the LGC with a corrective action plan.

	Cash Flow Indicators:	2022	2023	2024	Minimum Threshold	Unit Results
8	Water and Sewer Capital Assets Condition Ratio	0.48	0.45	0.42	Remaining useful life of asset greater than or equal to 0.50	0.42

This capital assets condition ratio formula calculates the remaining useful life. A remaining useful asset value less than 0.50 may signal the need to replace the assets in the near future..

Schedule of Findings and Questioned Costs – For the Year Ended June 30, 2024

Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section I. Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance to GAAP: Unmodified

Internal control over financial reporting:

• Material Weakness(es) identified?	___yes	_X_ no
• Significant Deficiency(s) identified	___yes	_X_ none reported
Noncompliance material to financial statements noted	___yes	_X_ no

Federal Awards

Internal control over major federal programs:

• Material Weakness(es) identified?	___yes	_X_ no
• Significant Deficiency(s) identified	_X_ yes	___none reported
Noncompliance material to federal awards	___yes	_X_ no

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_X_ yes	___no

Identification of major federal programs:

Assistance Listing No.	Program Name
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
21.027	Coronavirus State Local Fiscal Recovery Funds
93.563	Child Support Enforcement
93.658, 93.659	Foster Care and Adoption Cluster
93.778	Medical Assistance Program - Administration

Dollar threshold used to distinguish between Type A and Type B Programs		$ 750,000
Auditee qualified as low-risk auditee?	_X_ yes	___no

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Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section I. Summary of Auditors' Results (continued)

State Awards

Internal control over major State programs:

• Material Weakness(es) identified?	___yes	_X_ no
• Significant Deficiency(s) identified	_X_ yes	___none reported
Type of auditors' report issued on compliance for major State programs:		Unmodified

Identification of major State programs:

Program Name
Foster Care and Adoption Cluster
Medical Assistance Program - Administration
State Foster Home Maximization
State Capital Infrastructure Fund - Contract #20085
State Capital Infrastructure Fund - Contract #20086

Dollar threshold used to determine a State major program		$ 500,000
Auditee qualified as State low-risk auditee?	_X_ yes	___no

Section II. Financial Statement Findings

None reported

Section III. Federal Award Findings and Questioned Costs

U.S. Department of Health and Human Services
Passed through the NC Department of Health and Human Services
Program Name: Medical Assistance Program (Medicaid; Title XIX)
AL #: 93.778

Finding: 2024-001 **Inaccurate Information Entry**
SIGNIFICANT DEFICENCY
ELIGIBILITY

Criteria: In accordance with 42 CFR 435, documentation must be obtained as needed to determine if a recipient meets specific standards, and documentation must be maintained to support eligibility determinations. In accordance with 2 CFR 200, management should have an adequate system of internal controls procedures in place to ensure an applicant is properly determined or redetermined for benefits.

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Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section III. Federal Award Findings and Questioned Costs (continued)

Condition:	There was 1 error discovered during our procedures where income or household size was incorrectly calculated or inaccurate information was entered into the case file.
Questioned Costs:	There was no known affect to eligibility and there were no known questioned costs.
Context:	We examined 60 cases from of a total of 1,076,004 Medicaid claims from the Medicaid beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.
Effect:	For those certifications/re-certifications there was a chance that information was not properly documented and reconciled to NC FAST and a participant could have been approved for benefits for which they were not eligible.
Cause:	Ineffective record keeping and ineffective case review process, incomplete documentation, and incorrect application of rules for purposes of determining eligibility.
Recommendation:	Files should be reviewed internally to ensure proper documentation is in place for eligibility. Workers should be retrained on what files should contain and the importance of complete and accurate record keeping. We recommend that all files include online verifications, documented resources of income and those amounts agree to information in NC FAST. The results found or documentation made in case notes should clearly indicate what actions were performed and the results of those actions.
Views of responsible officials and planned corrective actions:	The County agrees with the finding. See Corrective Action Plan in the following section.

U.S. Department of Health and Human Services
Passed through the NC Department of Health and Human Services
Program Name: Medical Assistance Program (Medicaid; Title XIX)
AL #: 93.778

Finding: 2024-002 **Inaccurate Resource Entry**
SIGNIFICANT DEFICENCY
ELIGIBILITY

Criteria:	In accordance with Medicaid Manual MA-2230, Medicaid for Aged, Blind and Disabled case records should contain documentation that verifications were done in preparation of the application and these items will agree to reports in the NC FAST system. In this process, the countable resources should be calculated correctly and agree back to the amounts in the NC FAST system. Any items discovered in the verification process should be considered countable or noncountable resources and explained within the documentation.

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Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section III. Federal Award Findings and Questioned Costs (continued)

Condition:	There were 5 errors discovered during our procedures where resources were incorrectly calculated or were not properly documented in the case file.
Questioned Costs:	There was no known affect to eligibility and there were no known questioned costs.
Context:	We examined 60 cases from of a total of 1,076,004 Medicaid claims from the Medicaid beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.
Effect:	For those certifications/re-certifications there was a chance that information was not properly documented and reconciled to NC FAST and a participant could have been approved for benefits for which they were not eligible.
Cause:	Ineffective record keeping and ineffective case review process, incomplete documentation, and incorrect application of rules for purposes of determining eligibility.
Recommendation:	Case files should be reviewed internally to ensure correct calculations of resources are made, proper information is included in the case file, and necessary procedures are taken when determining eligibility. The results found or documentation made in case notes should clearly indicate what actions were performed and the results of those actions.
Views of responsible officials and planned corrective actions:	The County agrees with the finding. See Corrective Action Plan in the following section.

U.S. Department of Health and Human Services
Passed through the NC Department of Health and Human Services
Program Name: Medical Assistance Program (Medicaid; Title XIX)
AL #: 93.778

Finding: 2024-003 **Inadequate Request For Information**
SIGNIFICANT DEFICENCY
ELIGIBILITY

Criteria:	In accordance with 42 CFR 435, documentation must be obtained as needed to determine if a recipient meets specific standards, and documentation must be maintained to support eligibility determinations. Electronic matches are required at applications and redeterminations.
Condition:	There were 2 errors discovered during our procedures where required information needed for eligibility determinations were not requested or not requested timely at applications or redeterminations.

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Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section III. Federal Award Findings and Questioned Costs (continued)

Questioned Costs:	There was no known affect to eligibility and there were no known questioned costs.
Context:	We examined 60 cases from of a total of 1,076,004 Medicaid claims from the Medicaid beneficiary report provided by NC Department of Health and Human Services to re-determine eligibility. These findings are being reported with the financial statement audit as it relates to Medicaid administrative cost compliance audit.
Effect:	For those certifications/re-certifications there was a chance that information was not properly documented and reconciled to NC FAST and applicants could have been approved for benefits for which they were not eligible.
Cause:	Ineffective record keeping and ineffective case review process, incomplete documentation, and incorrect application of rules for purposes of determining eligibility.
Recommendation:	Files should be reviewed internally to ensure all required verifications have been completed and information requested from the applicant/beneficiary or through various systems have been included and necessary procedures are taken when determining eligibility. The results found or documentation made in case notes should clearly indicate what actions were performed and the results of those actions.
Views of responsible officials and planned corrective actions:	The County agrees with the finding. See Corrective Action Plan in the following section.

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Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section III. Federal Award Findings and Questioned Costs (continued)

U.S. Department of Health and Human Services
Passed through the NC Department of Health and Human Services
Program Name: Food and Nutrition Services (FNS) Cluster
AL #: 10.551 and 10.561

Finding: 2024-004 **Internal Controls Related to Food and Nutrition Services Eligibility**
SIGNIFICANT DEFICENCY
ELIGIBILITY

Criteria: Per Section 200.303 of the Uniform Grant Guidance, a non-federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. The State has provided policies and procedures to ensure that the County is meeting the federal guidance, relevant policies are:

Food and Nutrition Services Policy 305 describes the verification sources and requirements and the FNS units primary responsibility for providing documentary evidence to support statements on applications and recertifications and procedures required if the statements by applicant/beneficiary are questionable.

Food and Nutrition Services Policy 300 describes the sources of income countable and not countable to the household for determining financial eligibility.

Food and Nutrition Services Policy 310 describes the procedures related to verifying changes in income (i.e. termination, end of contract, temporary, etc.).

Condition: There were a total of 2 errors found in our testing, both instances where earned income was incorrectly caclculated and entered in NCFAST. Of these 2 errors, 1 of these could potentially be an eligibility error.

Questioned Costs: Due to the nature of the populations provided from which the samples were chosen, we are unable to calculate questioned costs for the above mentioned potential eligibility issue.

Context: We examined 25 of 96,362 FNS cases from a report of all active FNS beneficiaries provided by the County's Department of Social Services. The finding is being reported with the financial statement audit as it relates to FNS administrative cost compliance audit.

Effect: For those certifications/re-certifications there was a chance that information was not properly documented and reconciled to NC FAST and a participant could have been approved for benefits for which they were not eligible.

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Burke County, North Carolina
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section III. Federal Award Findings and Questioned Costs (continued)

Cause:	Due to the errors noted, eligibility cannot be sufficiently substantiated and there is a risk that the County could provide funding and/or benefits to individuals who are not program eligible.
Recommendation:	The County should provide training of management and staff on the program's eligibility requirements, proper case review process, and required verifications for eligibility. Also, the County should ensure that their formal internal review process is adequately completed to identify and correct errors in case reviews.
Views of responsible officials and planned corrective actions:	The County agrees with the finding. See Corrective Action Plan in the following section.

Section IV. State Award Findings and Questioned Costs

Program Name: Medical Assistance Program (Medicaid; Title XIX)
AL #: 93.778

SIGNIFICANT DEFICENCY: Findings 2024-001, 2024-002, and 2024-003 also apply to State requirements and State Awards.

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Burke County, North Carolina
Corrective Action Plan
For the Year Ended June 30, 2024

Section II - Financial Statement Findings

None reported

Section III - Federal Award Findings and Question Costs

Finding 2024-001 **INACCURATE INFORMATION ENTRY**

Name of contact person: Korey Fisher-Wellman, Department of Social Services Director and Amanda Grady, Assistant Department of Social Services Director

Corrective Action: Medicaid staff will be required to attend training sessions to address the negative findings found. The following MA policy will be discussed during training to address the areas that need improvement: MA 3306, and the importance of ensuring that the tax filer is correct and documented in NCFAST.

Medicaid Supervisors will continue to conduct 2nd Party Reviews. As cases are reviewed, supervisors will provide any additional training as needed, either on an individual or group basis. The results from these 2nd party reviews will be shared with the Assistant Director and DSS Director.

Corrections will be made to the cases in error, and documentation to support the corrections will be updated in NCFAST.

Proposed Completion Date: The initial training will be completed by 12/06/2024. Our success will be measured by the results of the 2nd party reviews. We will continue to review the results of all 2nd party reviews, conduct group or individual training, and address issues through the disciplinary process if necessary.

Finding 2024-002 **INACCURATE RESOURCE ENTRY**

Name of contact person: Korey Fisher-Wellman, Department of Social Services Director and Amanda Grady, Assistant Department of Social Services Director

Corrective Action: For all findings listed, Medicaid staff will be required to attend training sessions to address the negative findings found. The following MA policy will be discussed during training to address the areas that need improvement: MA-2230 Financial Resources and importance to update the evidence in NCFAST to ensure the case is accurate.

Medicaid Supervisors will continue to conduct 2nd Party Reviews. As cases are reviewed, supervisors will provide any additional training as needed, either on an individual or group basis. The results from these 2nd party reviews will be shared with the Assistant Director and DSS Director.

Corrections will be made to the cases in error, and documentation to support the corrections will be updated in NCFAST.

Proposed Completion Date: The initial training will be completed by 12/06/2024. Our success will be measured by the results of the 2nd party reviews. We will continue to review the results of all 2nd party reviews, conduct group or individual training, and address issues through the disciplinary process if necessary.

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Section III - Federal Award Findings and Question Costs (continued)

Finding 2024-003 **INADEQUATE REQUEST FOR INFORMATION**

Name of contact person: Korey Fisher-Wellman, Department of Social Services Director and Amanda Grady, Assistant Department of Social Services Director

Corrective Action: Medicaid staff will be required to attend training sessions to address the negative findings found. The following MA policies will be discussed during training to address the areas that need improvement: MA-3200 APPLICATION XII. Requesting Information and MA-3421 MAGI RECERTIFICATION VIII. Recertification Procedures.

Medicaid Supervisors will continue to conduct 2nd Party Reviews. As cases are reviewed, supervisors will provide any additional training as needed, either on an individual or group basis. The results from these 2nd party reviews will be shared with the Assistant Director and DSS Director.

Corrections will be made to the cases in error, and documentation to support the corrections will be updated in NCFAST.

Proposed Completion Date: The initial training will be completed by 12/06/2024. Our success will be measured by the results of the 2nd party reviews. We will continue to review the results of all 2nd party reviews, conduct group or individual training, and address issues through the disciplinary process if necessary.

Finding 2024-004 **INTERNAL CONTROLS RELATED TO FNS ELIGIBILITY DETERMINATIONS**

Name of contact person: Korey Fisher-Wellman, Department of Social Services Director and Amanda Grady, Assistant Department of Social Services Director

Corrective Action: All FNS staff will be required to attend training sessions to address the negative findings found. The following FNS policies will be discussed during training to address the areas that need improvement:

Food and Nutrition Services Policy 300 Sources of Income; Food and Nutrition Services Policy 305 Rules for Budgeting Income; Food and Nutrition Services Policy 310 Budgeting New, Changed, and Terminated Income

FNS Supervisors will continue to conduct 2nd Party Reviews. As cases are reviewed, supervisors will provide any additional training as needed, either on an individual or group basis. The results from these 2nd party reviews will be shared with the Assistant Director and DSS Director.

Corrections will be made to the cases in error, and documentation to support the corrections will be updated in NCFAST.

Proposed Completion Date: The initial training will be completed by 11/30/2024. Our success will be measured by the results of the 2nd party reviews. We will continue to review the results of all 2nd party reviews, conduct group or individual training, and address issues through the disciplinary process if necessary.

Section IV - State Award Findings and Question Costs

Corrective Actions for Findings 2024-001, 2024-002, and 2024-003 also apply to State requirements and State Awards.

Chairman Brittain opened the floor for questions or comments; there being none, he opened the floor for a motion.

Motion: To accept the report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

SCHEDULED PUBLIC HEARINGS – NONE

RECESS

Chairman Brittain called for a brief recess at 7:23 p.m. and the meeting resumed at 7:28 p.m.

INFORMAL PUBLIC COMMENTS
Chairman Brittain opened the floor for informal public comments and asked speakers to limit their comments to three (3) minutes.

Lauren Van Riper, 6505 South Shore Lane, spoke about the unprecedented challenges posed by Hurricane Helene. She emphasized that while the county has faced significant hurdles, the recovery process is far from over and highlighted several barriers delaying recovery efforts:

- Lack of public awareness around the permit fee waiver period.
- Minimal outreach from the county regarding the permit fee waiver period.
- Extremely limited access to qualified dock repair contractors, with long waitlists and difficulty obtaining quotes.
- Ongoing access issues due to debris, high water levels, and broken floodgates owned by Duke Energy.
- Regulatory complexity involving overlapping permitting requirements between the county and Duke Energy.
- Predatory pricing from unverified contractors.

She urged Burke County to reopen the permit waiver period for storm-related repairs, implement clear and proactive communication via official county channels and streamline the permitting process to prevent future recovery delays. Ms. Van Riper concluded by recognizing the difficulty of the situation and respectfully requested that the county take action to give affected homeowners a fair chance to rebuild.

Cristy Gupton, 200 La Foret Drive, addressed the Board of Commissioners to follow up on the county's opioid settlement planning, drawing on her past involvement in local opioid response efforts. She expressed concern over the lack of discussion around prevention strategies and successful models from other states. Ms. Gupton emphasized the importance of complying with the Mental Health Parity and Addiction Equity Act, particularly the requirement for annual Non-Quantitative Treatment Limit (NQTL) analyses. She also recommended using data tools to assess opioid prescribing patterns and provider access issues. Ms. Gupton offered her continued support and connections to subject matter experts to assist the county and local employers.

There was no one else to address the Board; therefore, Chairman Brittain closed this portion of the meeting.

CONSENT AGENDA
At the request of the Board, Brian Epley, County Manager, reviewed the following seven (7) items on the consent agenda, which were approved by a single motion.

AS - PROCLAMATION DECLARING FEBRUARY AS SPAY & NEUTER MONTH
The following proclamation declares February as Spay and Neuter Awareness Month in Burke County and encourages all citizens to spay or neuter their pets, support local spay and neuter initiatives, and spread awareness about responsible pet ownership.

Motion: To approve Proclamation No. 2025-01.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Proclamation No. 2025-01 reads as follows:

BURKE COUNTY
NORTH CAROLINA

PROCLAMATION DECLARING FEBRUARY AS
SPAY AND NEUTER AWARENESS MONTH
IN BURKE COUNTY, N.C.

WHEREAS, responsible pet ownership plays a critical role in maintaining a healthy and humane community by ensuring the well-being of companion animals; and

WHEREAS, the overpopulation of cats and dogs in our community contributes to the burden on local animal shelters and results in unnecessary euthanasia of otherwise healthy and adoptable animals; and

WHEREAS, spaying and neutering pets has been scientifically proven to reduce pet overpopulation, decrease the number of homeless animals, and prevent certain health and behavioral problems; and

WHEREAS, spaying and neutering pets is a proactive, compassionate, and cost-effective solution to reduce the number of unwanted animals and alleviate strain on county resources; and

WHEREAS, the Animal Services Foundation, REASON (Reduce Euthanasia and Spay Or Neuter), local veterinarians, and rescue organizations work tirelessly to promote and provide access to affordable spay and neuter programs for pet owners and community caregivers; and

WHEREAS, raising public awareness and encouraging residents to participate in spay and neuter programs will help build a more humane and healthier future for all animals in Burke County;

NOW, THEREFORE, the Burke County Board of Commissioners does hereby proclaim February as Spay and Neuter Awareness Month in Burke County, North Carolina, and encourages all residents to spay or neuter their pets, support local spay and neuter initiatives, and spread awareness about responsible pet ownership.

Approved this 17th day of February 2025.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

CM - APPROVAL OF BUDGET AMENDMENT NO. 9 - $329,871

Motion: To adopt Budget Amendment No. 9 for $329,871 as presented.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Budget Amendment No. 9 reads as follows:

BUDGET AMENDMENT NO. 9			
REVENUES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
100-50000-01-439117	AA 117 Revenue	$329,871	
EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
100-50000-20-569117	AA 117 Expenses	$329,871	
Purpose: Burke County is receiving funding from the NC Department of Health to recruit, retain, support, train, and strengthen the public health staff and workforce system. This funding will be used to offset existing costs, expand staff training and retention, and workforce planning efforts. A detailed spending plan is provided.			
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.			

Adopted this 17th day of February 2025.
/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

Attest:
/s/: Kay Honeycutt Draughn
Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board

BCPS - PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING DEC. 31, 2024

In accordance with the Memorandum of Agreement approved by the County and the Board of Education, the Board of Education provided the County with quarterly financial reports for the 2024 - 2025 budget year, showing the application of the County's local funding by the end of each fiscal quarter during the pre-agenda meeting.

BCPS

Estimated Revenues

2024/2025

	Annual		Dec YTD			% of Budget
	Previous	Current Fcst	Previous	Current	% Change	Received
State	92,712,082	94,566,324	46,246,889	48,320,065	4.5%	51.1%
Federal	18,813,895	13,325,000	11,546,026	4,950,499	-57.1%	37.2%
Local	19,157,406	19,372,740	9,714,222	9,801,825	0.9%	50.6%
Charter Schools	842,594	877,260	285,778	323,175	13.1%	36.8%
Fines & Forfeitures	242,447	206,554	144,835	166,860	15.2%	80.8%
Receivables	36,995	31,463	30,933	47,015	52.0%	149.4%
Special Revenues	5,486,330	5,541,193	3,501,865	4,108,557	17.3%	74.1%
Total	$ 137,291,749	$ 133,920,534	$ 71,470,548	$ 67,717,996	**-5.3%**	**50.6%**

BCPS

Local Financials by Purpose & Function Level

2024/2025

				'24/'25					
Expenses	'21/'22	'22/'23	'23/'24	Budget	1st	2nd	3rd	4th	Total
Regular Instructional Services	5,647,012	5,521,972	8,342,293	8,215,648	912,307	3,153,953			4,066,260
Instructional Support	10,197,710	10,283,484	10,865,457	11,665,620	3,497,237	2,740,014			6,237,251
Other Governmental Units	759,694	692,840	895,393	1,095,489	26,928	351,550			378,478
Revenues Over/(Under)	(170,801)	100,077	176,296	(488,740)	715,756	(1,058,870)			(343,114)
Grand Total	$ 16,433,615	$ 16,598,373	$ 20,279,439	$ 20,488,017	$ 5,152,228	$ 5,186,647	$ -	$ -	$ 10,338,875
% of Annual Budget									50.5%
Revenue									
Burke County	15,435,254	15,593,566	19,157,406	19,372,740	5,054,646	4,747,179			9,801,825
Charter Schools	613,951	709,442	842,594	877,260	7,854	315,321			323,175
Fines & Forfeitures	371,986	241,513	242,447	206,554	43,852	123,008			166,860
Schools' Receivables	12,424	53,852	36,995	31,463	45,876	1,139			47,015
Grand Total	$ 16,433,615	$ 16,598,373	$ 20,279,442	20,488,017	5,152,228	5,186,647	-	-	10,338,875

Motion: To accept the report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

TDA - FINANCIAL UPDATE FOR THE PERIOD ENDING DEC. 31, 2024

In accordance with Session Law 2007-265, HB 78, the Tourism Development Authority must report quarterly and at the close of the fiscal year to the Burke County Board of Commissioners on its receipts and expenditures for the preceding quarter and for the year in such detail as the board may require.

BURKE COUNTY TDA
December 31, 2024

Assets		
1014	**First Citizens Bank**	$ 418,341.06
1015	**NC Capital MGMT Account**	$ 419,330.07
	Total Checking	$ 837,671.13
Liabilities		
2000	**Accounts Payable**	$ 129.13
2050	**City of Morganton - Payable**	$ 133,317.87
2075	**Town of Valdese - Payable**	$ 76,195.11
2100	**Payroll Liabilities**	$ 129.44
	Total Liabilities	$ 209,771.55
Equity		
3900	**Retained Earnings**	$ 727,137.42
	Net Income	$ (97,664.35)
	Total Equity	$ 629,473.07
Total Liabilities & Equity		$ 839,244.62

BURKE COUNTY TDA
BUDGET TO ACTUAL JULY 1, 2024-DECEMBER 31, 2024

Income	**Budget**	**Actual**	**Available Balance**
4010 · Burke Co. Govt. - Occup. Tax	$ 850,000	411,751.24	$ 438,248.76
4110 · Interest Income	$ -	10,284.74	$ (10,284.74)
4120 Miscellaneous	$ 50,000	19,682.60	$ 30,317.40
5000 · Trolley Revenue	$ 25,000	2,473.24	$ 22,526.76
Total Income	$ 925,000	444,191.82	$ 480,808.18
Expense			
5010 · Accounting/Audit	$ 8,500	8,950.00	$ (450.00)
5020 · Marketing/Advertising	$ 225,000	127,430.02	$ 97,569.98
5102 · Membership Dues	$ 2,500	955.00	$ 1,545.00
5109 · Building Maintenance	$ 4,800	2,625.00	$ 2,175.00
5113 · City of Morganton/Tourism	$ 191,250	92,644.03	$ 98,605.97
5115 · Town of Valdese/Tourism	$ 106,250	51,468.90	$ 54,781.10
5117 - Bank Charges	$ -	19.95	$ (19.95)
5150 · Insurance	$ 30,000	19,391.66	$ 10,608.34
5180 · Office Supplies	$ 4,000	3,650.12	$ 349.88
5200 · Payroll Expenses	$ 275,000	203,737.56	$ 71,262.44
5250 · Postage	$ 1,000	432.23	$ 567.77
5265 - Retail Items	$ -	2,363.42	$ (2,363.42)
5280 · Office Rent	$ 30,000	15,000.00	$ 15,000.00
5285 · Utilities	$ 4,200	706.03	$ 3,493.97
5290 · Telephone	$ 7,000	3,371.21	$ 3,628.79
5300 · Travel/Training	$ 20,500	6,492.97	$ 14,007.03
5301 · Trolley Expenses	$ 15,000	2,368.26	$ 12,631.74
5400 · Misc. Expense	$ -	249.81	$ (249.81)
Total Expense	$ 925,000	541,856.17	$ 383,143.83
Net Income	**$ -**	**-97,664.35**	**97,664.35**

Motion: To accept the report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

TDA - RESOLUTION SUPPORTING THE BLUE RIDGE PARKWAY

The following resolution supports funding requests to repair the Blue Ridge Parkway from damage from Hurricane Helene, implementation of the Blue Ridge Rising Strategic Plan, stakeholder collaboration and support, as well as the creation of a coalition to advocate for the Parkway.

Motion: To adopt Resolution No. 2025-03.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2025-03 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION
SUPPORTING FUNDING FOR REPAIRS AND STRATEGIC IMPLEMENTATION
OF THE BLUE RIDGE RISING ACTION PLAN ALONG THE BLUE RIDGE PARKWAY

WHEREAS, the Blue Ridge Parkway traverses 469 miles from Afton Mountain in Virginia to the Qualla Boundary in North Carolina and unites these two states' unique mountain cultures and identities with a world-renowned national park that celebrates the places, communities, and people along the Parkway; and

WHEREAS, the Blue Ridge Parkway is the most-visited unit of the national park system, attracting nearly seventeen million visitors each year and contributing significantly to the local and regional economies in Virginia and North Carolina; and

WHEREAS, the Parkway generates approximately $1.4 billion in visitor spending and $1.8 billion in total economic output for the 1,799,000 residents of the surrounding corridor of 29 counties, seven independent Virginia cities, and numerous municipalities in North Carolina and Virginia, including the Jonas Ridge and Linville communities of Burke County; and

WHEREAS, the Blue Ridge Parkway Foundation serves as the sole official philanthropic partner to the Blue Ridge Parkway, advocating for necessary funding and resources for the Parkway's maintenance, preservation, and community engagement; and

WHEREAS, the Blue Ridge Rising Action Plan provides a roadmap for the sustainable management and enhancement of the Parkway, ensuring that it continues to serve as a vital resource for environmental education, recreation, tourism, and community connection; and

WHEREAS, Tropical Storm Helene has caused catastrophic damage and loss of life for several communities in western North Carolina and southwest Virginia, including those communities adjacent to the Parkway; and

WHEREAS, Linville Falls, located at Milepost 316 on the Blue Ridge Parkway and recognized as Burke County's most visited tourist destination, is closed indefinitely due to damage caused by Hurricane Helene; and

WHEREAS, repairs are critical to preserving the safety and accessibility of the Parkway and its adjacent communities, which is essential for their economic wellbeing; and

WHEREAS, collaboration among local, state, and federal governments is critical in this response and imperative to secure the necessary funding and policies that will sustain and benefit the communities surrounding the Blue Ridge Parkway; and

WHEREAS, the establishment of a coalition composed of elected officials and community representatives will enhance advocacy efforts and foster a unified regional voice for the Blue Ridge Parkway corridor.

NOW, THEREFORE, BE IT RESOLVED that the Burke County Board of Commissioners endorses and supports the following:

1. Funding for Repairs: Urging state and federal governments to prioritize and allocate funding for repairs along the Blue Ridge Parkway to ensure its continued safety and accessibility;
2. Implementation of the Blue Ridge Rising Action Plan: Advocating for the full funding and implementation of the Blue Ridge Rising Action Plan to enhance visitor experience, preserve natural resources, and promote sustainable tourism along the Parkway;
3. Collaboration and Support: Calling upon local, state, and federal officials to collaborate with the Blue Ridge Parkway Foundation and other stakeholders to

secure resources and policies that benefit the Parkway and its surrounding communities; and

4. Coalition Creation: Supporting the formation of a coalition of elected officials and community representatives dedicated to advocating for the Blue Ridge Parkway, ensuring that the needs and voices of the communities along the corridor are effectively represented.

BE IT FURTHER RESOLVED that a copy of this resolution be forwarded to relevant local, state, and federal entities, as well as the Blue Ridge Parkway Foundation, to demonstrate our unified support for the Parkway and its vital role in our communities.

Adopted this 17th day of February 2025.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

Attest:
/s/: Kay Honeycutt Draughn
Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board

TAX DEPT. - TAX COLLECTION REPORT FOR JANUARY 2025
The Board of Commissioners were presented with the Tax Collection Report for the period between July 1, 2024, and January 31, 2025, at the pre-agenda meeting.

Category	Amount Collected YTD	% Collected	Balance to Collect
Property Tax	$51,634,093.25	94.23%	$3,159,085.75
Motor Vehicle Tax	$3,238,290.04	63.79%	$1,837,953.96
Current Year Taxes	$54,872,383.29	91.65%	$4,997,039.71
Delinquent Taxes	$393,383.73	56.20%	$306,616.27
Penalty & Interest	$203,761.07	61.98%	$125,238.93

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	$70,250,389.11	$51,634,093.25	73.5%	$18,616,295.86

Motion: To accept the Tax Collection Report for January 2025 as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

TAX DEPT. - RELEASE REFUND REPORT FOR JANUARY 2025

Releases in value and / or refunds of taxes typically occur when:

- Taxpayers submit information that creates a reduction in value.
- Situs is corrected between counties and/or municipalities.
- Valuation appeals reduce the value of real or personal property.
- The postmark reveals that a payment was submitted timely

The Board of Commissioners were presented with the following list of releases and refunds for consideration during the pre-agenda meeting.

Tax System Refunds and Releases			
Report Amount	Rebilled Amount	Net Release	Refund Amount
$11,778.31	$4,557.60	$7220.71	$0.00

Bill #	Taxpayer Name	Bill Date	Operator ID (Name)	Release Date	Orig Bill Amount($)	Release Amount($)	Bill Amount after Release($)
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Adjustment							
0024020680-2024-2024-0000-02-REG	COOPER, WILLIAM RYAN	7/15/2024	LINDA WILBUR	1/6/2025	619.16	619.16	0.00
0024020680-2024-2024-0000-03-REG	BUFF, TERRY RAY	7/15/2024	LINDA WILBUR	1/6/2025	360.92	88.00	272.92
Subtotal					**980.08**	**707.16**	**272.92**
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Deceased							
0000005123-2024-2024-0000-00-REG	HILL, NANCY LYNN	7/15/2024	LINDA WILBUR	1/30/2025	685.52	685.52	0.00
0000085119-2024-2024-0000-00-REG	FOOTHILLS PLUMBING	7/15/2024	LINDA WILBUR	1/16/2025	12.87	12.87	0.00
Subtotal					**698.39**	**698.39**	**0.00**
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Duplicate Billing							
0000015185-2024-2024-0000-00-REG	CARSWELL, JUDY	7/15/2024	AMANDA CONLEY	1/14/2025	1,065.92	329.74	736.18
0024025776-2024-2024-0000-00-REG	SMILEMAKER ENTERPRISES LLC	7/15/2024	KAYLA BURGESS	1/6/2025	140.50	15.12	125.38
0024025776-2024-2024-0000-00-REG	SMILEMAKER ENTERPRISES LLC	7/15/2024	KAYLA BURGESS	1/6/2025	125.38	15.12	110.26
Subtotal					**1,331.80**	**359.98**	**971.82**
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Not in Burke County							
0024021331-2023-2023-0000-00-REG	HAYWOOD OIL #508	7/3/2023	LINDA WILBUR	1/22/2025	265.62	265.62	0.00
0024021331-2024-2024-0000-00-REG	HAYWOOD OIL #508	7/15/2024	LINDA WILBUR	1/22/2025	292.17	292.17	0.00
0024021333-2023-2023-0000-00-REG	HAYWOOD OIL #508	7/3/2023	LINDA WILBUR	1/22/2025	72.40	72.40	0.00
0024021333-2024-2024-0000-00-REG	HAYWOOD OIL #508	7/15/2024	LINDA WILBUR	1/22/2025	79.64	79.64	0.00
Subtotal					**709.83**	**709.83**	**0.00**
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Release LFUF							
0000021731-2024-2024-0000-00-REG	JAYNES, PRESLEY D	7/15/2024	AMANDA CONLEY	1/13/2025	1,663.25	88.00	1,575.25
Subtotal					**1,663.25**	**88.00**	**1,575.25**
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Sold/Traded							
0024052234-2024-2024-0000-00-REG	STILWELL, TIMOTHY SCOTT	7/15/2024	LINDA WILBUR	1/22/2025	22.99	22.99	0.00
Subtotal					**22.99**	**22.99**	**0.00**
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Value Change							
0000033241-2024-2024-0000-00-REG	CARSWELL, JAMES	7/15/2024	AMANDA CONLEY	1/17/2025	1,501.89	1,142.91	358.98
0024052737-2024-2024-0000-00-REG	VIZCARRA, MICHAEL ALAN	7/15/2024	AMANDA CONLEY	1/2/2025	4,870.08	3,491.45	1,378.63
Subtotal					**6,371.97**	**4,634.36**	**1,737.61**
			Grand Total		**11,778.31**	**7,220.71**	**4,557.60**

VTS Refunds Over $100	
	Refund Amount
VTS Adjustments	$210.44

WELBORN, CLAUDIA SUZANNE	MORGANTON, NC 28655	0081791040	Situs error	1/10/2025	01	TAX	$0.00	$0.00	$0.00
					57	TAX	($238.05)	$0.00	($238.05)
					57	VEHICLE FEE	($20.00)	$0.00	($20.00)
					27	TAX	$47.61	$0.00	$47.61
								Refund	**$210.44**
								Refund Total	**$210.44**

*Note: The net release amount results from the reported amount minus the rebilled amount.

Motion: To approve the Tax Releases and Refunds for January 2025 as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

ITEMS FOR DECISION

BOC - RESOLUTION AMENDING THE 2025 MEETING SCHEDULE

Chairman Brittain explained that the following resolution reschedules the Tuesday pre-agenda meetings for the remainder of the 2025 calendar year to the first (1^{st}) Monday of the month with the exception of when the meeting day falls on a federal holiday, then the meeting will be held the next business day. The pre-agenda meetings will still be held at 3:00 p.m. in the Commissioners' Meeting Room, 110 N. Green Street, Morganton and streamed live on the County's YouTube Channel, BurkeCountyNC.

Motion: To adopt Resolution No. 2025-06.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2025-06 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION
AMENDING THE MEETING SCHEDULE
BURKE COUNTY BOARD OF COMMISSIONERS FOR CALENDAR YEAR 2025

WHEREAS, in accordance with North Carolina General Statute § 153A-40, the Board of Commissioners adopted Resolution No. 2024-27 establishing its regular meeting schedule; and

WHEREAS, pursuant to the adopted resolution, the pre-agenda meetings, except in certain instances, were scheduled to be held on the first (1^{st}) Tuesday of each month at 3:00 p.m. and regular meetings; and

WHEREAS, due to scheduling conflicts, the Board desires to amend the schedule to change the pre-agenda meetings to the first (1^{st}) Monday of each month at 3:00 p.m. in the County Board Room (Commissioners' Meeting Room), Burke County Services Building in Morganton, N.C., for the remainder of the 2025 calendar year; and

WHEREAS, the pre-agenda meetings in July and August shall remain canceled to allow the county's professional staff and elected officials to take family vacations and/or attend continuing education classes; and

WHEREAS, the pre-agenda meeting in September shall remain scheduled for Tuesday to avoid conflicting with Labor Day, a U.S. Federal Holiday.

WHEREAS, the pre-agenda meeting in December shall remain scheduled for Monday to avoid conflicting with the Commissioners' participation in the Morganton Christmas Parade.

NOW, THEREFORE, BE IT RESOLVED, the Burke County Board of Commissioners 2025 meeting schedule is hereby amended as follows:

(1) Cancel the Board's regular pre-agenda meetings at 3:00 p.m. in the County Board Room (Commissioners' Meeting Room) on the following dates:

March 4, 2025	June 3, 2025
April 1, 2025	October 7, 2025
May 6, 2025	November 4, 2025

(2) Reschedule the Board's regular pre-agenda meetings at 3:00 p.m. in the County Board Room (Commissioners' Meeting Room) to the following dates:

March 3, 2025	June 2, 2025
April 7, 2025	October 6, 2025
May 5, 2025	November 3, 2025

Adopted this 17th day of February 2025.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

Attest:
/s/: Kay Honeycutt Draughn
Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board

CLERK - APPOINTMENTS TO THE BURKE CO. PLANNING BOARD
Kay Draughn, Clerk to the Board, reported that Seat No. 1, representing the East on the Burke County Planning Board, was previously held by Beth Heile. As she did not seek reappointment, the removal of her name from the roster is requested in accordance with her wishes. Seat No. 2, representing the East, is also vacant. The terms are for three (3) years.

Chairman Brittain opened the floor for a motion.

Motion: To remove Beth Heile's name from the roster for the Burke Co. Planning

Board and thank her for her service to the community.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Chairman Brittain opened the floor for nominations for Seat No. 1, East. Commissioner Barrier nominated Shawn Freeman and then Commissioner Burns nominated Benjamin Ealy. There being no further nominations, Chairman Brittain opened the floor for a motion.

Motion: To appoint Shawn Freeman to Seat No. 1, East, on the Burke County Planning Board to complete the remainder of a term ending September 30, 2027.

RESULT:	**DEFEATED [2 TO 3]**
MOVER:	Brian Barrier, Commissioner
AYES:	Phil Smith and Brian Barrier
NAYS:	Jeffrey C. Brittain, Randy Burns, and Mike Stroud

Motion: To appoint Benjamin Ealy to Seat No. 1, East, on the Burke County Planning Board to complete the remainder of a term ending September 30, 2027.

RESULT:	**APPROVED [3 TO 2]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, and Mike Stroud
NAYS:	Phil Smith and Brian Barrier

Chairman Brittain opened the floor for nominations for Seat No. 2, East. Commissioner Stroud nominated Shawn Freeman and then Commissioner Burns nominated Chase Billow. There being no further nominations, Chairman Brittain opened the floor for a motion.

Motion: To appoint Shawn Freeman to Seat No. 2, East, on the Burke County Planning Board to complete the remainder of a term ending September 30, 2025.

RESULT:	**APPROVED [3 TO 2]**
MOVER:	Mike Stroud, Commissioner
AYES:	Phil Smith, Brian Barrier, and Mike Stroud
NAYS:	Jeffrey C. Brittain and Randy Burns

Motion: To appoint Chase Billow to Seat No. 2, East, on the Burke County Planning Board to complete the remainder of a term ending September 30, 2025.

RESULT:	**DEFEATED [2 TO 3]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain and Randy Burns
NAYS:	Phil Smith, Brian Barrier, and Mike Stroud

CLERK - APPOINTMENT TO THE CPCFPT (CHILD PROTECTION CHILD FATALITY PREVENTION TEAM)

Kay Draughn, Clerk to the Board, requested the Board fill the vacancy for Seat No. 7 (At-Large No. 4) on the CPCFPT. An application was received from Tim Barnsback and Dillon Smith.

Chairman Brittain opened the floor for nominations for Seat No. 7, At-Large No. 4. Commissioner Barrier nominated Dillon Smith. There being no further nominations, Chairman Brittain opened the floor for a motion.

Motion: To appoint Dillon Smith to the Child Protection Child Fatality Prevention Team, Seat No. 7 (At-Large No. 4) to complete a 3-year term ending April 30, 2027.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

CM / BDI - BURKE BUSINESS PARK: PROJECT MANAGEMENT AGREEMENT
Brian Epley, County Manager, requested approval for Burke County to enter into a partnership with BDI through the following partnership management agreement, which proposes to construct shell buildings at the Burke Business Park on Kathy Road in Morganton using repurposed funding from the NC Legislature originally designated to BDI for the Great Meadows project. In accordance with SL No. 2024-57, BDI has 36 months to complete construction activities and sell the shell buildings. After December 31, 2027, the funding must be used for the Great Meadows project. After December 31, 2030, funds that are not expended or encumbered revert to the Regional Economic Development Reserve.

Key components of the agreement include:

1. Joint Approval of Funds: Any use of the $20,000,000 requires joint approval from Burke County and Burke Partnership.
2. Written County Approval for Contracts: Burke Partnership must obtain prior written approval from Burke County for any contracts funded by the state appropriation.
3. Delegation of Approval Authority: Approval authority is delegated to the County Manager for Burke County and the President / CEO for Burke Partnership.
4. Consultation with Governmental Partners: Regular updates will be provided to governmental partners involved in the Interlocal Economic Development and Project Financing Agreement dated May 1, 2005.
5. Agreement Term: The agreement is effective for 10 years from the date of execution.

This agreement ensures compliance with state law while fostering collaboration between Burke County and Burke Partnership for the development of the Burke Business Park.

Budgetary Effect: None. There is no cost to enter into the proposed partnership management agreement and construction expenses will run through BDI.

Chairman Brittain opened the floor for questions or comments. Commissioner Barrier asked County Manager Epley for a refresher on the 2005 interlocal economic development and project finance agreement. Mr. Epley explained that the agreement involves Burke County, Morganton, Valdese, and Drexel, who jointly purchased the land now known as Burke Business Park. Each contributed to the initial down payment and shared the debt service, with Burke Development Inc., (BDI) representing the parties. Commissioner Barrier inquired about the 10-year term referenced in the proposed partnership management agreement, to which Mr. Epley clarified that while the shell building program has a 36-month timeline ending in December 2027, the 10-year term aligns with BDI's land option, expiring in late 2033 or early 2034. Commissioner Barrier further inquired as to whether the agreement includes the possibility of the county leasing shell buildings. Mr. Epley confirmed that, while leasing is legally permissible and used in other counties, he does not recommend that model for Burke County and emphasized any such decision would return to the board for approval. Lastly, Commissioner Barrier asked about a required report BDI needed to submit by December 1, 2024, and Mr. Epley confirmed that it had been submitted. Commissioner Barrier expressed his concerns about the lease portion of the agreement. There being no further discussion, Chairman Brittain opened the floor for a motion.

Motion: To approve the Project Design and Management Agreement between Burke County and Burke Partnership for Economic Development, Inc. (BDI) as presented. Further, authorize the Chairman to execute the agreement on behalf of the Board.

RESULT:	**APPROVED [4 TO 1]**
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Randy Burns, and Mike Stroud
NAYS:	Brian Barrier

COMM. DEV. - CONSIDERATION TO WAIVE FEES FOR HELENE DAMAGE PERMITS
Alan Glines, Planning Director / Deputy County Manager, reported that following Hurricane Helene, the North Carolina State Legislature voted to waive permit fees for designated Helene Disaster Counties, primarily in western North Carolina. The waiver, which included zoning and building permit fees, remained in effect until its expiration on December 31, 2024. An informal poll conducted by staff among neighboring communities revealed that approximately 75% of those responding, seven (7) out of nine (9), are still waiving permit fees. Reinstating the waiver in Burke County would require approval from the Board of Commissioners. If approved, the waiver would apply to zoning and building permits necessary for repairing damage caused by Hurricane Helene.

Budgetary Effect: The estimated budgetary impact is approximately $600 per week, with costs expected to decline over time.

Chairman Brittain opened the floor for questions or comments. In response to a question from Commissioner Burns, Mr. Glines relayed that staff anticipated a fee waiver and did not charge any fees until January, so there might be a few permit fees that need to be refunded. There being no further discussion, Chairman Brittain opened the floor for a motion.

Motion: To adopt Resolution 2025-04.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2025-04 reads as follows:

BURKE COUNTY
NORTH CAROLINA

A RESOLUTION TO WAIVE PERMIT FEES
FOR REPAIRS RELATED TO HURRICANE HELENE DAMAGE

WHEREAS, Hurricane Helene caused significant damage to properties within Burke County and other designated Helene Disaster Counties in western North Carolina; and

WHEREAS, in response to the disaster, the North Carolina State Legislature voted to waive permit fees for affected counties, including Burke County, with the waiver expiring on December 31, 2024; and

WHEREAS, residents of Burke County have expressed concerns about the financial burden of permit fees as they continue to repair hurricane-related damages; and

WHEREAS, an informal survey of neighboring communities indicates that approximately 75% of responding jurisdictions have continued to waive similar permit fees; and

WHEREAS, the estimated budgetary impact of reinstating the fee waiver is approximately $600 per week, with costs expected to decline over time; and

WHEREAS, there remains a high demand for repairs due to the extent of hurricane-related damage, and a limited number of contractors available to complete the necessary work, further delaying recovery efforts; and

WHEREAS, the Burke County Board of Commissioners recognizes the ongoing recovery efforts of its residents and seeks to support them by alleviating financial barriers to necessary repairs;

WHEREAS, the waiver of permit fees is intended to promote the general welfare; and

WHEREAS, there is a reasonable basis for the Burke County Board of Commissioners to conclude the granting of the waiver serves the public interest.

NOW, THEREFORE, BE IT RESOLVED by the Burke County Board of Commissioners that:

1. The permit fees for zoning and building permits required for repairs directly related to damage caused by Hurricane Helene shall be waived for eligible applicants.
2. This waiver shall take effect immediately upon adoption and remain in effect until December 31, 2025, unless otherwise extended or modified by the Board of Commissioners.
3. County staff shall develop procedures for verifying eligibility and ensuring that waived fees apply only to hurricane-related repairs.
4. The financial impact of this waiver shall be periodically reviewed, and a report shall be presented to the Board of Commissioners as needed.

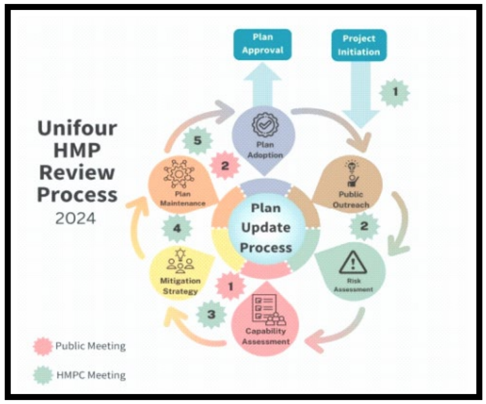
Adopted this 17th day of February 2025.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke County Board of Commissioners

Attest:
/s/: Kay Honeycutt Draughn
Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board

FM - HAZARD MITIGATION PLAN - RESOLUTION
Robert Bishop, Fire Marshal, requested the adoption of a resolution approving the Unifour Hazard Mitigation Plan.

Additional information from the agenda packet:



While the threat from hazardous events may never be fully eliminated, there is much we can do to lessen their potential impact on our community and our citizens. By minimizing the damaging effects of natural hazards upon our built environment, we can prevent such events from resulting in disasters. The concept and practice of reducing risks to people and property from known hazards is referred to as hazard mitigation.

Every five (5) years, the Hazard Mitigation Plan must be updated and sent to the State and Federal representatives for review and approval. The Unifour Hazard Mitigation Plan was last updated and approved in 2020 and expired in January of 2025. In February of 2024, the Unifour Region, consisting of Burke, Alexander, Caldwell, and Catawba Counties, in conjunction with AECOM, a consultant hired to provide professional mitigation planning services, met to begin the process of updating the Regional Hazardous Mitigation Plan. Numerous meetings of each County's Emergency Management leadership, along with their respective municipalities' leadership, met throughout 2024. Surveys were conducted within the group, along with public input solicited through multiple media outlets.

Task Type	Task	Date Completed
Meeting	Kickoff	February 7, 2024
Meeting	Planning Overview	April 11, 2024
Workshop	Capabilities Assessment	May 13, 2024
Deadline	Capabilities Assessments	August 14, 2024
Public Meeting	Mitigation Goal & Stakeholder Review	June 12, 2024
Workshop	Mitigation Actions	July 9, 2024
Deadline	Mitigation Actions	August 14, 2024
Deadline	HMP Draft Review & Distribution	September 18, 2024
Deadline	Stakeholder Review Deadline	October 2, 2024
Submit	Final Draft Submitted to FEMA	October 9, 2024

Chairman Brittain opened the floor for questions or comments; there being none, he opened the floor for a motion.

Motion: To adopt Resolution No. 2025-05.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Randy Burns, Commissioner
AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2025-05 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION OF ADOPTION
UNIFOUR HAZARD MITIGATION PLAN

WHEREAS, the citizens and property within Burke County are subject to the effects of natural hazards that pose threats to lives and cause damage to property, and with the knowledge and experience that certain areas of the county are particularly vulnerable to flooding, tornadoes, high winds, snow storms, landslides, etc. and

WHEREAS, the County desires to seek ways to mitigate the impact of identified hazard risks; and

WHEREAS, the Legislature of the State of North Carolina has in Part 6, Article 21 of Chapter 143; Parts 3, 5, and 8 of Article 19 of Chapter 160A; and Article 8 of Chapter 160A of the North Carolina General Statutes, delegated to local governmental units the responsibility to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the Legislature of the State of North Carolina has in Section 1 Part 166A of the North Carolina General Statutes (adopted in Session Law 2001-214 --- Senate Bill 300 effective July 1, 2001), states therein in Item (a) (2) "For a state of disaster proclaimed pursuant to G.S. 166A-6(a) after August 1, 2002, the eligible entity shall have a hazard mitigation plan approved pursuant to the Stafford Act"; and

WHEREAS, Section 322 of the Federal Disaster Mitigation Act of 2000 states that local governments must develop an All-Hazards Mitigation Plan in order to be eligible to receive future Hazard Mitigation Grant Program Funds and other disaster-related assistance funding and that said Plan must be updated and adopted within a five-year cycle; and

WHEREAS, Burke County has performed a comprehensive review and evaluation of each section of the previously approved Hazard Mitigation Plan and has updated the said plan as required under regulations at 44 CFR Part 201 and according to guidance issued by the Federal Emergency Management Agency and the North Carolina Division of Emergency Management.

WHEREAS, it is the intent of the Board of Commissioners of Burke County to fulfill this obligation in order that the County will be eligible for federal and state assistance in the event that a state of disaster is declared for a hazard event affecting the County;

NOW, therefore, be it resolved that the Board of Commissioners of Burke County hereby:

1. Adopts the Unifour Hazard Mitigation Plan; and

2. Vests Burke County Emergency Management Office with the responsibility, authority, and the means to:

(a) Inform all concerned parties of this action.

(b) Cooperate with Federal, State and local agencies and private firms which undertake to study, survey, map and identify floodplain areas, and cooperate with neighboring communities with respect to management of adjoining floodplain areas in order to prevent exacerbation of existing hazard impacts.

3. Appoint the Burke County Emergency Management Office to ensure that the Hazard Mitigation Plan is reviewed annually and every five years as specified in the Plan to assure that the Plan is in compliance with all State and Federal regulations and that any needed revisions or amendments to the Plan are developed and presented to the Board of Commissioners of Burke County for consideration.

4. Agrees to take such other official action as may be reasonably necessary to carry out the objectives of the Hazard Mitigation Plan.

Adopted this 17th day of February 2025.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke County Board of Commissioners

Attest:
/s/: Kay Honeycutt Draughn
Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board

REPORTS AND COMMENTS
Chairman Brittain opened the floor for reports and comments from Board members and professional staff. Commissioner Burns and Chairman Brittain expressed gratitude to Congressman Tim Moore for spending the day in Burke County at the Commissioners, Mayors and Managers Meet & Greet. Chairman Brittain shared information on upcoming meetings and community events, in addition to inviting youth groups to sign up to lead the Pledge of Allegiance at Commissioners' meetings. He also encouraged citizens to spay or neuter pets and to adopt or foster a pet from Animal Services. Chairman Brittain then issued friendly reminders not to litter, to pick up trash, and to cover your loads when transporting trash to the landfill or a convenience site.

RESULT:	**NO ACTION TAKEN.**

VACANCY ANNOUNCEMENTS

CLERK - BOARDS AND COMMITTEES VACANCY REPORT
Kay Draughn, Clerk to the Board, announced the following vacancies on county boards or committees as follows:

- Adult Care & Nursing Home Community Advisory Committee

- Burke County Public Health Advisory Board
- Hickory Regional Planning Commission
- Drexel Planning Board - ETJ Alternate
- Burke County Planning Board
- Partners Health Management's Human Rights Committee

Chairman Brittain opened the floor for questions or comments and then encouraged citizens to participate and get involved.

RESULT:	**NO ACTION TAKEN.**

CLOSED SESSION

RESULT:	**NOT NEEDED. NOT HELD.**

ADJOURN

Motion: To adjourn at 8:04 p.m.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Approved this 19th day of May 2025.

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

Attest:

Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board