



1. Agenda Outline

Documents:

[2023 09 08 BOC BOE SPECIAL JOINT MEETING AGENDA OUTLINE.PDF](#)

2. Agenda Full Version

Documents:

[2023 09 08 BOC BOE SPECIAL JOINT MEETING AGENDA FULL VERSION.PDF](#)

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



**BURKE COUNTY
BOARD OF COMMISSIONERS
BOARD OF EDUCATION
SPECIAL JOINT MEETING**

**OLIVE HILL RESOURCE CENTER
OLIVE HILL ROOM
509 W. CONCORD ST., MORG.
YOUTUBE: BURKECOUNTYNC
FRIDAY, SEPTEMBER 8, 2023
11:00 AM**



BURKE COUNTY
Public Schools
Igniting Learning For A Brighter Future

-
- 1. CALL TO ORDER (BOC & BOE)**
 - 2. APPROVAL OF THE AGENDA (BOC & BOE)**
 - 3. ITEM FOR DECISION**
 1. BOC / BOE - Joint Resolution Requesting a Local Bill Concerning Utilization of Sales Tax Revenues - Presented by Scott Mulwee, Chairman & Wendi Craven, BOE Chairperson
 - 4. CLOSING REMARKS (BOC & BOE)**
 - 5. ADJOURN (BOC & BOE)**

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Burke County, North Carolina
Agenda Abstract
Meeting Date: September 8, 2023



Item for Decision

Subject Title: BOC / BOE - Joint Resolution Requesting a Local Bill Concerning Utilization of Sales Tax Revenues

Presented By: Scott Mulwee & Wendi Craven

Summary of Information: As indicated in the following joint resolution, the County Commissioners and the Board of Education requests, through its local delegation to the General Assembly, a corrective bill that repeals the local funding modifications created by the Local Acts and returns Burke County to the school capital funding provisions available in other North Carolina counties under generally applicable law, including all statutory provisions applicable to the County of Burke's use of the Article 39, 40, and 42 sales and use tax revenues under Chapter 105 of the General Statutes of North Carolina.

Further, the resolution calls for the drafting of a multi-year funding memorandum of intent and understanding that emphasizes increasing the annual local current expense appropriation to a more competitive per pupil amount and that the agreement be completed by the end of the 2023-2024 fiscal year.

Furthermore, FY 2023-2024 will be the baseline local current expense year with a baseline of \$20,000,000 effective July 1, 2023. The agreement will also prioritize long term stability of the school capital reserve fund that considers sufficient funding strategies for outyear capital.

Budgetary Effect: There is no budgetary impact to adopt the resolution.

County Manager's Recommendation: Approval is recommended.

Suggested Motion: To adopt Resolution No. 2023-18.

NORTH CAROLINA**RESOLUTION OF SUPPORT****BURKE COUNTY**

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

WITNESSETH:

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

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

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

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

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

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

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

WHEREAS, based on a new spirit of trust and collaboration between the Parties, the Parties jointly agree to their respective roles in the public education of children in accordance with North Carolina General Statute 115C; and

WHEREAS, the Parties jointly agree that corrective legislation is needed to repeal the local funding modifications created by the Local Acts and return Burke County to the school capital funding provisions available in other North Carolina counties under generally applicable law, including the statutory provisions applicable to the County of Burke's use of the Article 39, 40, and 42 sales and use tax revenues under Chapter 105 of the General Statutes of North Carolina.

NOW, THEREFORE, the Parties agree as follows:

1. The Parties, by and through their authorized representatives, shall present this Resolution of Support to the local delegation to the General Assembly and hereby request a corrective bill that repeals the local funding modifications created by the Local Acts and returns Burke County to the school capital funding provisions available in other North Carolina counties under generally applicable law, including all statutory provisions applicable to the County of Burke's use of the Article 39, 40, and 42 sales and use tax revenues under Chapter 105 of the General Statutes of North Carolina.

2. Immediately following the successful passing of the corrective bill set forth in Paragraph 1, both parties jointly agree, through authority hereby vested in the office of the County Manager and Superintendent, to draft a multi-year funding memorandum of intent and understanding that emphasizes increasing the annual local current expense appropriation to a more competitive per pupil amount. The agreement will be complete by the end of the 2023-2024 fiscal year. Fiscal year 2023-2024 will be the baseline local current expense year with a baseline of \$20,000,000 effective July 1, 2023. The agreement will also prioritize long term stability of the school capital reserve fund that considers sufficient funding strategies for outyear capital.

IN WITNESS WHEREOF, the parties hereto have executed these presents as of the day and year first above set forth.

BURKE COUNTY

By: _____
Chairman, Board of Commissioners

BURKE COUNTY BOARD OF EDUCATION

By: _____
Chairperson, Board of Education