

**Town of Mocksville
Special Board Meeting
Budget Workshop
March 25, 2025**

The Town of Mocksville Board of Commissioners met for the Special Board Meeting on Tuesday, March 25, 2025 at 6:00 p.m. in the Mocksville Town Hall located at 171 S. Clement Street.

Present:	Mayor, Will Marklin	Absent:
Commissioners Present:	Rob Taylor	
	Jenny Stevenson	
	Johnny Frye	
	Justin Draughn	
	Carl Lambert	

Others Present:

Lee Rollins, Town Manager
Lynn Trivette, Town Clerk, Finance Director
Emily Quance, Human Resources Director/Deputy Clerk
Brian Moore, Public Works Director
Chris Vaughn, Parks and Grounds Director
Frank Carter, Fire Chief

Mayor Marklin called the meeting to order.

The Town of Mocksville Board paused for a moment of silence.

Adoption of Agenda

A motion was made by Commissioner Lambert to adopt the agenda as written. The motion was seconded by Commissioner Taylor which carried by a unanimous vote 5-0.

Communications from Boards, Commissions & Agencies

Budget Workshop Discussions:

Tax Revaluation

Town Manager Rollins addressed the Board and presented a spreadsheet that looks back at the last 6 years of the Town's audit numbers. Property tax evaluation numbers have a 41% changeover in the past 6 years which is impressive. The Town has kept tax rate at 29 cents per hundred, which allows for a good comparison of each year. You have the property tax evaluation, then you have the current year taxes collected that includes the 29 cents, so you see a 36% increase over the 6-year period for current year taxes collected. Tax collections are at 99%.

I reviewed the current year taxes collected and compared them to total general fund expenditures. FY 2018-2019 expenditures were \$6,591,794 and FY 2023-2024 expenditures were \$6,212,650. The Town Council controls the property tax rate. The tax levy as a percentage of expenses for FY2018-2019 was 40%, in FY 2023-2024, this increased to 58%. The tax levy as compared to expenses is healthy. FY 2023-2024 Fund Balance – End of Fiscal Year was \$14,424,869; FY 2023-2024 Fund Balance as Percentage of Expenses was 216%.

Current Budget FY2024-2025 anticipated taxes collected is \$3,715,291; Total General Fund Expenditures is \$7,462,207; and Tax Levy as Percentage of Expenses is at 50%.

Revaluation 2025-2026 current numbers received from Davie County Tax Administrator, Jamon Gaddy:
Property Valuation: \$1,634,210,960
Remain at \$.0029
Total Levy \$4,739,212
Less Uncollected \$26,000

It is required by statute to look at Revenue Neutral.

Revenue Neutral:
Property Valuation: \$1,634,210,960
Rate \$.002289
Total Levy \$3,740,709
Less Uncollected \$26,000

If you vote to go revenue neutral, you will be holding steady with your current tax collection budget at \$3,714,709.

Current proposed first draft FY2025-2026 budget, we have a budget of expenditures of \$8,401,771.

My recommendation is to keep the tax rate at \$.0029 and to utilize next fiscal year to assess.

Currently, Powell Bill funds are for sidewalk projects.

Your streets are an asset. I recommend moving forward with paving several streets in the amount of \$453,882.

Board consensus to keep tax rate at \$.0029 for next budget draft.

Garbage/Recycling and Water/Sewer

Town Manager Rollins addressed the Board. Garbage and recycling should pay for itself. The General Fund has subsidized the current rates that Republic charges the customers. The Town negotiates a lower rate for residents. Commissions should consider allowing residents to pay full cost for garbage and recycling, which is an additional \$4.80 every two months. Residents are currently paying \$30.80.

Town Manager Rollins recommended considering the recommendation made by Raeflitis, which is an increase of 6% for water & 14% for sewer. Water and sewer services are expensive. It was a wise decision to work with Davie County for a bulk water agreement. We still have capital improvement to make at the sewer plant. We need to be good stewards of our facilities. These rates will not go down.

The Board discussed the impact of increasing customer bills to pay for garbage, recycling, water, and sewer; discussed what the average customer bi-monthly bill for water, sewer, garbage and recycling currently is and how much it would increase once the \$4.80, 6% for water and 14% for sewer were added to bill.

It was Board consensus to include in the next draft budget the trash and recycling increase of \$4.80, the water increase of 6%, and the sewer increase of 14%.

The Board would like to see different scenarios based on the new rates and tax increases.

Non-Profits

Finance Director Trivette addressed the Board and stated the donation amounts in the first draft are the same as last year budget.

Town Manager Rollins addressed the Board. Nonprofits need to quantify the specific service they provide. Recommended to the Board to keep \$15,000 in budget for HAP for a mural. The group will come to the Board to present what they would like to do for the mural before proceeding. Recommended to allocate \$5,000 for Habitat for Humanity, but must come to Board to justify what they will be doing before they receive funds.

The Board discussed funding for nonprofits and that nonprofits need to provide a service tied to the Town to receive funds from the Town.

- Yveddi provides a transportation service for the Town and will receive \$10,000.
- Habitat for Humanity will be allocated \$10,000 in funds, but must request funds for use within city limits before a check is written.
- Heritage Alliance Project (HAP) will receive \$15,000 in funds for mural. This amount will be carried over from last fiscal. The group will come to the Board to present design for mural before proceeding.
- No funds for Art Council.
- No funds for Cognition.

Staff Compensation

Town Manager Rollins addressed the Board. The first draft budget includes a 3% increase to salaries across the board. Personnel policy allows for merit pay, but I can tell you that merit pay evaluation cannot truly be objective. In theory it sounds great, but there are unintended biases. We are paying employees to exceed expectations. There was not a pay increase last year. I do not recommend merit pay.

Board consensus to give staff 5% salary increase across the board to show appreciation of staff; not in favor of the merit pay. Board in favor of increasing staff at fire station to add one additional full-time position.

- 5% across the board staff increases
- No grade change for Firefighter/EMT – wait until next pay study
- Part-Time staff to receive 3% increase
- Add (1) Full-time Firefighter/EMT position

Keep Board raises the same; add \$50 per meeting

Paving

The Board discussed paving within the Town and agreed to pave all the streets in the first draft.

Playground

The Board discussed to not move forward at this time with the playground in the Main Street Park.

SBA Donation

The Board discussed possible donations that SBA Home could make; decoration in the middle of the round-about, scoreboard at Rich Park or pickle ball courts at Rich Park.

Department Request

No requests are taken away from department head lists.

Chief Carter addressed the Board to give more information on the Drone Project. He is certified to fly drone. Other departments will benefit from the drone also, such as Public Works, looking for water or sewer leaks in remote areas; and Community Development for events.

Code Enforcement

Discussed the Town having own Code Enforcement, possibly a part-time position.

Budget Process

The Board discussed the next steps in the budget process. The Budget Message and Budget Ordinance will be ready for the May agenda. In June, the budget will be adopted.

Adjourn

A motion was made by Commissioner Taylor to adjourn the March 25, 2025 Special Board Meeting. The motion was seconded by Commissioner Draughn which carried by a unanimous vote 5-0.

The attached documents are incorporated herewith and are hereby made a part of these minutes.



William J. Marklin, Mayor



Lynn Trivette, MMC, NCCMC, Town Clerk