

**Town of Mocksville
Regular Board Meeting
December 2, 2025**

The Town of Mocksville Board of Commissioners met for the Regular Board Meeting on Tuesday, December 2, 2025 at 6:00 p.m. at the Mocksville Town Hall located at 171 S. Clement Street.

Present:

Commissioners Present: Jenny Stevenson
Johnny Frye
Justin Draughn
Carl Lambert
Rob Taylor

Absent: Mayor, Will Marklin

Others Present:

Lee Rollins, Town Manager
Al Benshoff, Town Attorney
Emily Quance, Town Clerk
Lynn Trivette, Finance Director
Chris Vaughn, Parks and Grounds Director
Brian Moore, Public Works Director
Frank Carter, Fire Chief
Jeannette Pitts, Director of Marketing and Community Development

Mayor Pro-Tem Taylor called the meeting to order.

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

Mayor Pro-Tem Taylor led the Pledge of Allegiance.

Conflict of Interest Statement

“Pursuant to NC General Statutes and the Town of Mocksville Code of Ethics Policy adopted November 9th, 2010, amended of Jan. 6, 2019 and further endorsed on August 9th, 2022, I would ask each of you before you adopt the agenda if there is any actual, potential, or perceived conflicts of interest with respect to any matter on the proposed agenda which will come before the Town Board of Commissioners for consideration and/or decision at this meeting. If so, please speak up and let the Board know at this time before the agenda is adopted.”

Adoption of Agenda

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

December 2, 2025

Citizen Comments

Mayor reads; Under GS section 160A-81.1, the Board shall provide one period for public comment per month. Public comments are a valued part of the Board meeting but we also have to handle monthly business items. If your public comment is not heard this month we provide the same opportunity at each month's Board meeting. Public comments are limited to 3 minutes per comment. The Mayor asks that groups appoint spokespersons for groups supporting the same position, especially when the number of people wishing to attend the meeting exceeds the capacity of Town Hall. When the comments become repetitive and no longer provide new information then discussion for this meeting may be stopped. As a reminder, the comment period is not a question and answer session. As always, the Mayor shall provide for the maintenance of order and decorum in the conduct of the comment period.

No one spoke.

Communications from Boards, Commissions & Agencies

Eddie Carrick, CPA- Audit Presentation for year ending June 30, 2025

Eddie Carrick, CPA addressed the Board to give annual audit presentation for the year ending June 30, 2025. The actuarial study that was completed to book sick leave as required by GASB 101 is being revised, but the numbers mentioned tonight are unaffected. The report will be complete once I receive the revised study information. The Town received an unqualified or clean opinion, which means the financial statements did fairly represent the books and records for year ending June 30, 2025.

Total revenue is up about \$60,000; ad valorem taxes up about \$178,000; and local option sales tax up about \$66,000. The main differences as far as revenue this past year is due to the sale of the police station in 2024; this can be seen under fixed assets with a difference of \$458,000. Expenditures are almost identical as last year. Transportation was down due to not completing street improvements this past year as we did in the previous year. Revenues over expenditures were \$1.9 million this past year verses \$1.8 million the year before; about \$100,000 difference. The available fund balance is \$13 million. Ad valorem collection rate is almost 97% which is above the state average. Water and sewer revenues without grants is up \$5.6 million; expenditures are \$4.2 million. The breakdown between water, sewer, and capital improvements is about the same as last year; debt payment is inline. Unrestricted cash is at \$5.5 million, which dropped down due to paying back the general fund.

Mocksville-Cooleemee ABC Audit - Turlington and Company, LLP – Marcia Henriksen, CPA, Partner

Marcia Henriksen addressed the Board. The Board has the audit as part of their packet.

MOCKSVILLE-COOLEEMEE ABC BOARD
(A Component Unit of the Town of Mocksville and the Town of Cooleemee)

STATEMENTS OF NET POSITION

	June 30	
	2025	2024
Assets:		
Current assets:		
Cash and cash equivalents	\$ 258,530	\$ 347,893
Inventory	826,795	816,273
Prepaid expenses	14,390	13,662
	1,099,715	1,177,828
Noncurrent assets:		
Property and equipment, net of accumulated depreciation	279,134	328,218
Right to use leased assets, net of amortization	358,387	378,240
	637,521	706,458
Total assets	1,737,236	1,884,286
Deferred outflows of resources	66,607	54,000
Liabilities:		
Current liabilities:		
Current maturities on long-term debt	29,031	26,976
Accounts payable, trade	63,319	137,203
Accrued alcoholic taxes	83,519	86,779
Distributions payable	129,000	122,800
Accrued law enforcement	3,000	1,074
Accrued alcohol education	3,000	3,768
Other accrued liabilities	19,016	15,616
Current portion of lease liability	19,008	18,282
	348,893	412,498
Noncurrent liabilities:		
Net pension liability	101,998	74,245
Long-term debt, less current maturities	202,070	255,892
Lease liability due in more than one year	351,164	370,172
	655,232	700,309
Total liabilities	1,004,125	1,112,807
Deferred inflows of resources	19,326	30,424
Net position:		
Net investment in capital assets	48,033	45,350
Restricted for working capital	117,811	119,800
Unrestricted	614,548	629,905
	680,392	795,055
Total net position	\$ 780,392	\$ 795,055

The accompanying notes are an integral part of the financial statements

MOCKSVILLE-COOLEEMEE ABC BOARD
(A Component Unit of the Town of Mocksville and the Town of Cooleemee)

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	Years Ended June 30	
	2025	2024
Operating revenues:		
Liquor sales	\$ 3,687,835	\$ 3,756,511
Mixed beverage sales	285,893	279,623
Wine sales	203	1,120
Delivery fees	1,400	1,080
Total operating revenues	<u>3,975,331</u>	<u>4,038,334</u>
Taxes on gross sales:		
State excise tax	876,516	888,132
Mixed beverage tax (Revenue)	22,715	21,833
Mixed beverage tax (Human Resources)	2,271	2,183
Rehabilitation tax	9,130	9,190
Wine sales tax	14	76
Total taxes	<u>910,646</u>	<u>921,414</u>
Net sales	3,064,685	3,116,920
Cost of liquor sold	<u>2,097,398</u>	<u>2,127,388</u>
Gross profit on sales	<u>967,287</u>	<u>989,532</u>
Operating expenses:		
Store	501,554	495,842
Administrative	174,342	156,008
Depreciation	56,670	56,155
Total operating expenses	<u>732,566</u>	<u>708,005</u>
Income from operations	<u>234,721</u>	<u>281,527</u>
Nonoperating revenues (expenses):		
Interest income	94	90
Interest expense and other charges	(10,233)	(11,322)
Total nonoperating revenues (expenses)	<u>(10,139)</u>	<u>(11,232)</u>
Change in net position before distributions	<u>224,582</u>	<u>270,295</u>
Deduct:		
Law enforcement	11,900	7,874
Alcohol education	13,345	11,024
	<u>25,245</u>	<u>18,898</u>
Change in net position before profit distributions	<u>199,337</u>	<u>251,397</u>
Profit distributions:		
Town of Mocksville	128,400	138,572
Town of Cooleemee	85,600	70,428
Total profit distributions	<u>214,000</u>	<u>209,000</u>
Change in net position	(14,663)	42,397
Net position, beginning of years	<u>795,055</u>	<u>752,658</u>
Net position, end of years	<u>\$ 780,392</u>	<u>\$ 795,055</u>

The accompanying notes are an integral part of the financial statements

Consent Agenda

A motion was made by Commissioner Stevenson to adopt the consent agenda as presented. The motion was seconded by Commissioner Draughn which carried by a unanimous vote of 5-0. Items approved were: (A) November 4, 2025 Regular Board Meeting and Closed Session (B) Monthly Financials (C) Tax Releases and (D) Contribution Based Cap Report.

OLD BUSINESS

A motion was made by Commissioner Draughn to recess for the organizational meeting. The motion was seconded by Commissioner Lambert which carried by a unanimous vote 5-0.

ORGANIZATIONAL MEETING

Oath of Office and Installation of Commissioner – Elect, Jenny Stevenson

Presented by Mayor Pro-Tem Rob Taylor

Oath of Office and Installation of Commissioner – Elect, Carl Lambert

Presented by Mayor Pro-Tem Rob Taylor

Oath of Office and Installation of Commissioner – Elect, Johnny Frye

Presented by Mayor Pro-Tem Rob Taylor

Oath of Office and Installation of Town Clerk – Emily Quance

Presented by Mayor Pro-Tem Rob Taylor

Oath of Office and Installation of Deputy Clerk – Lynn Trivette

Presented by Mayor Pro-Tem Rob Taylor

A motion was made by Commissioner Draughn to resume the regular meeting with the newly appointed officials. The motion was seconded by Commissioner Stevenson which carried by a unanimous vote 5-0.

NEW BUSINESS

Appointment of Mayor Pro-Tem for the Town of Mocksville

A motion was made by Commissioner Lambert to recommend Commissioner Stevenson for Mayor Pro-Tem. The motion was seconded by Commissioner Draughn which carried by a unanimous vote 5-0.

Consider Piedmont Triad Regional Council (PTRC) Board of Delegates (BOA) Appointment and Alternate

A motion was made by Commissioner Taylor to recommend Commissioner Frye for the (BOA) appointment and Commissioner Draughn for the (BOA) alternate to the Piedmont Triad Regional Council (PTRC) Board of Delegates. The motion was seconded by Commissioner Stevenson which carried by a unanimous vote 5-0.

Consider Northwest Piedmont Rural Planning Organization (NWRPO) Transportation Advisory Committee (TAC) Appointment and Alternate

A motion was made by Commissioner Taylor to recommend Mayor Marklin for the (TAC) appointment and Commissioner Lambert for the (TAC) alternate to the Northwest Piedmont Rural Planning Organization (NWRPO) Transportation Advisory Committee. The motion was seconded by Commissioner Frye which carried by a unanimous vote 5-0.

Consider Mocksville Planning Board Applicants for Two Board Appointments for a Three-Year Term Expiring December 2028

A motion was made by Commissioner Stevenson to appoint Neal Cheek and Crystal Smoot – Dulin to the Mocksville Planning Board terms expiring December 2028. The motion was seconded by Commissioner Lambert which carried by a unanimous vote 5-0.

Consider Tree Board Applicants for Board Appointments for a Three-Year Term Expiring December 2028

A motion was made by Commissioner Frye to appoint Alex Thompson, Carl Lambert, Judy Rosser, and Judith Hinkley to the Tree Board terms expiring December 2028. The motion was seconded by Commissioner Stevenson which carried by a unanimous vote 5-0.

Consider Adoption of the 2026 Town Board Meeting Schedule

A motion was made by Commissioner Stevenson to adopt the 2026 Town Board Meeting Schedule. The motion was seconded by Commissioner Lambert which carried by a unanimous vote 5-0.

Consider Approval of the FY2026-27 Budget Calendar

A motion was made by Commissioner Lambert to approve the FY26-27 budget calendar. The motion was seconded by Commissioner Taylor which carried by a unanimous vote 5-0.

Consider Adopting Budget Amendment #6 Enterprise Fund

Finance Director Trivette addressed the Board. This budget amendment in the amount of \$35,000 will be required along with your decision for the Engineering Services Agreement which is agenda item I. The agreement is for WWTP chemical system improvements.

A motion was made by Commissioner Draughn to adopt budget amendment #6 enterprise fund in the amount of \$35,000; increasing engineering fees. The motion was seconded by Commissioner Stevenson which carried by a unanimous vote 5-0.

Consider Agreement for Professional Services Between Town of Mocksville and Willis Engineers for Dutchman’s Creek WWTP Chemical System Improvements

Town Manager Rollins addressed the Board.

When the Veolia contract was approved, they were concerned with the gas that was utilized at the wastewater treatment plant and wanted to change this over to liquid. We agreed to work with them. This agreement is with Chuck Willis to do the engineering to get that process put together. The \$35,000 is for his work to prepare for us going to bid on the structural changes that will be needed. We would renovate

the current chemical feed building and then look for other improvement that may be needed to the existing costic storage building at the wastewater treatment plant. All for enhanced safety purposes.

A motion was made by Commissioner Draughn to approve agreement for services between Town of Mocksville and Willis Engineers for Dutchman's Creek WWTP Chemical systems improvements. The motion was seconded by Commissioner Lambert which carried by a unanimous vote 5-0.

Consider Agreement for College Baseball Lease

Town Manager Rollins addressed the Board.
Mocksville's Mando field would be a host field for our own college age baseball team. This agreement for your consideration is between the Town of Mocksville and Sullimak Entertainment Group. Greg Sullivan is the president of the group and he also owns the Disco Turkeys. This agreement would not impact our current relationship with Carolina University.

A motion was made by Commissioner Draughn to approve the agreement for college baseball lease. The motion was seconded by Commissioner Frye which carried by a unanimous vote 5-0.

Consider Decorative Street Sign Project

Town Manager Rollins addressed the Board.
As part of our downtown masterplan and rebranding, it was suggested we look at our quarters coming into Town, Main Street from Milling Road into downtown from Wilkesboro Street at the roundabout into downtown, from South Main Street near Gunners at South Salisbury Street into downtown, and South Salisbury Street into downtown. Depot Street would be included from Railroad Street. What you have before you is a mockup of a decorative sign with larger sign blades. We received multiple quotes and feedback. A budget amendment is not needed. I am asking you to consider and approve as part of our street sign project.

A motion was made by Commissioner Draughn to approve the decorative street sign project. The motion was seconded by Commissioner Frye which carried by a unanimous vote 5-0.

Consider Adopting Resolution and Purchase and Sale Contract between Town of Mocksville and the Swicegood Group, Inc. Accepting or Rejecting the Sale of Real Property Conducted by Public Auction Located at 148 Cemetery Street

Finance Director Trivette addressed the Board. In October you adopted a resolution to sale 148 Cemetery by public auction. Before you is a resolution and purchase sale contract between the Town of Mocksville and the Swicegood Group. You are accepting or rejecting the highest bid in the amount of \$152,500.

A motion was made by Commissioner Lambert to adopt resolution and purchase and sale contract between Town of Mocksville and the Swicegood Group, Inc. accepting the sale of real property conducted by public auction located at 148 Cemetery Street; the high bid for the property to report is in the amount of \$152,500 resulting in a gross sales price of \$167,750. The motion was seconded by Commissioner Draughn which carried by a unanimous vote 5-0.

Consider Advanced Metering Infrastructure System Agreement Between Town of Mocksville and Fortiline, Inc.

Town Manager Rollins addressed the Board.
This agreement for your consideration is with Fortiline to implement meter and antennas installation.

We will be able to read water meters in our office and provide our customers an opportunity to know if they have a water leak before the end of their next billing cycle.

A motion was made by Commissioner Stevenson to approve the agreement between the Town of Mocksville and Fortiline, Inc for the advanced metering infrastructure system. The motion was seconded by Commissioner Frye which carried by a unanimous vote 5-0.

Consider Adopting Rural Economic Grants Building Reuse Project Ordinance

Finance Director Lynn Trivette addressed the Board. A resolution was adopted last month to support Project Goalie which is an expansion to a manufacturing facility in Mocksville. This is the Grant Project Ordinance that is required for this project. \$150,000 grant to assist in the funding of the building reuse and a 5% match by the Town in the amount of \$7,500.

A motion was made by Commissioner Taylor to adopt Rural Economic rural grants building reuse project ordinance in the amount of \$157,500. Rural Economic Development \$150,000 and the Town of Mocksville General Fund \$7,500. The motion was seconded by Commissioner Lambert which carried by a unanimous vote 5-0.

Communication from Town Staff

Town Attorney Benshoff: Congratulations Commissioners' Stevenson, Lambert, and Frye, Town Clerk Quance, and Deputy Clerk Trivette.

Town Manager Rollins: Congratulations Commissioners' Stevenson, Lambert and Frye. Congratulation Commissioner's Stevenson on Mayor Pro-tem. Longevity checks were issued to employees as separate checks, not direct deposit. The good news is that our positive pay which helps prevent fraud worked. However, there were two checks that had names that did not match due to a middle initial, and those were not able to pay, but this was corrected and the individuals received their money.

Communication from Mayor and Town Board

Mayor Marklin: Absent

Commissioner Lambert: Honor to serve to serve again; thank you. We have great staff leadership. Congratulations Commissioners Stevenson on Mayor Pro-tem, honor to serve with you and the Board. Merry Christmas.

Commissioner Taylor: Merry Christmas and Happy New Year. Thank you to our amazing staff. I love the fact that we have a Board that makes decisions together and respect each other.

Commissioner Stevenson: Thank you for trusting me to move forward, it is an honor. Merry Christmas and Happy New Year.

Commissioner Frye: Merry Christmas. Thank you to staff and Town Manager.

Commissioner Draughn: Congratulations to Commissioners' Stevenson, Lambert, and Frye. Congratulations Commissioner Stevenson on Mayor Pro-tem.

December 2, 2025

Motion to enter closed session per NC GS 143-318.11 (a) (3) to preserve the attorney-client privilege.

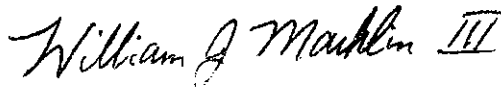
A motion was made by Commissioner Frye to enter closed session. The motion was seconded by Commissioner Stevenson which carried by a unanimous vote 5-0.

A motion was made by Commissioner Stevenson to re-enter open session. The motion was seconded by Commissioner Draughn which carried by a unanimous vote 5-0.

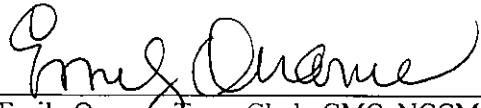
Adjourn

A motion was made by Commissioner Frye to adjourn the December 2, 2025 Regular 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



Emily Quance, Town Clerk, CMC, NCCMC