Board of Commissioners
Benita Finney, Chair
M Brent Shoaf, Vice Chair
Richard Poindexter
Terry Renegar
Mark Jones

Brian Barnett
County Manager
Commissioners Room
123 S. Main Street
Mocksville, NC 27028
June 18, 2026
9:00 AM

MINUTES
Davie County - Board of Commissioners
Work Session

1. Meeting Called to Order - Chair Finney

At 9:01 A.M., Chair Finney called the meeting to order.

2. Invocation - Jamon Gaddy

Jamon Gaddy

3. Pledge of Allegiance - Robin West

Brantley Evans led the pledge.

4. Adopt Agenda - Chair Finney

Commissioner Jones made the motion to adopt the agenda. Commissioner Renegar seconded the motion. All were in favor, and the motion passed 5-0 (Jones, Finney, Poindexter, Renegar, Shoaf).

5. Report to Board - Brian Barnett

   a. May Financial Presentation — Robin West

Robin West presented a comparison of May 2025 and May 2026 financial activity.

   b. Lake Louise Site Master Plan Update - Paul Moore

Paul Moore presented an update on the Lake Louise Master Plan. He explained that the project is being funded through the Parks and Recreation Trust Fund (PARTF) program and noted that the value of the donated land was used as the local match requirement for the grant.

Commissioner Jones made the motion to approve the Lake Louise site master plan presented today. Commissioner Shoaf seconded the motion. All were in favor, and the motion passed 5-0 (Jones, Finney, Poindexter, Renegar, Shoaf)

6. FY 2026-2027 Proposed Budget & Capital Improvement Plan Discussion and Vote - Brian Barnett

County Manager Brian Barnett presented the recommended FY 2026–2027 Budget and explained that the only change since its presentation on June 1, 2026, was an adjustment to the Opioid Mitigation Fund.

Commissioner Renegar made a motion to approve the FY 2026–2027 Budget as presented. Commissioner Poindexter seconded the motion.
Commissioner Shoaf shared his findings and areas of concern regarding the proposed budget, and Commissioner Jones provided his comments and perspectives on the budget.
Commissioner Renegar shared his thoughts and reasoning for the insurance increase.
The motion was carried by a vote of 3-2, with Chair Finney, Commissioner Renegar, and Commissioner Poindexter voting in favor, and Commissioner Jones and Commissioner Shoaf voting against.

7. Subdivision Discussion

Commissioner Jones stated that he believes the County should return to the original ordinance adopted in February prior to its rescission. County Attorney Ed Vogler noted that the County had requested a local bill related to downzoning on two separate occasions. Commissioner Shoaf stated that action should be taken as soon as possible to address subdivision amenities and fees. He explained that while zoning regulations are affected by downzoning authority, the Board has greater authority to establish requirements for subdivisions involving three or more homes through the subdivision ordinance. Commissioner Poindexter stated that stormwater runoff and the capacity and condition of existing water infrastructure should be considered when evaluating new developments. He also expressed concerns regarding the quality of new home construction and stated that regulations should be established to protect the health, safety, and investments of residents in existing communities. Chair Finney asked Johnny Easter if we could get this together for approval for this to be voted on at the August Commissioners' Meeting. Easter stated that it was possible. Chair Finney told the board to get the information to Mr. Easter to get this on the August agenda.

8. Consent Agenda - Brian Barnett

Commissioner Renegar made the motion to approve the consent agenda. Commissioner Poindexter seconded the motion. All were in favor, and the motion passed 5-0 (Jones, Finney, Poindexter, Renegar, Shoaf)

a. Budget Transfers / Amendments — Finance

b. Davie County School's Agreement

9. Pending Action Items for July 6, 2026 - Brian Barnett

County Manager Brian Barnett announced that the July 6, 2026, Board of Commissioners meeting will be held in the Davie County High School Auditorium due to anticipated attendance related to the proposed 12-month data center moratorium scheduled for consideration.

10. Commissioners' Comments

Johnny Lambert announced that the water treatment plant is anticipated to be up and running fully by July 1, 2026.

11. Adjourn - Chair Finney

Commissioner Poindexter made the motion to adjourn. Commissioner Shoaf seconded the motion. All were in favor, and the motion passed 5-0 (Jones, Finney, Poindexter, Renegar, Shoaf).

✓ APPROVED

Chair, Benita Finney

Karen E. Logan

Clerk, Karen Logan

Recommended Budget
Fiscal Year 2026-2027

Brian Barnett, County Manager

FY 2026-27
Manager's Recommended Budget by Funds

Fund	FY 2027 MGR REC May 21	FY 2027 June 1	FY 2027 June 18
General Fund	$94,226,586	$93,494,383	$93,494,383
Advance Rural Fire Protection District Fund	$770,000	$770,000	$770,000
Countywide Fire Fund	$4,409,035	$4,409,035	$4,409,035
Environmental Protection Fund	$463,000	$463,000	$463,000
Public Utilities Fund	$11,590,360	$11,535,492	$11,535,492
E-911 Fund	$202,682	$202,682	$202,682
Opioid Mitigation Fund	$390,000	$386,216	$390,000
Employee Health Fund	$8,856,289	$8,041,597	$8,041,597
Total FY2026-2027 Recommended Budget	**$120,907,952**	**$119,302,405**	**$119,306,189**

BUDGET ORDINANCE
2026-2027

BE IT ORDAINED BY the Davie County Board of Commissioners:

SECTION 1: The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the county.

Business Operations	$4,907,563
Safe and Healthy Community	40,086,237
Growth and Infrastructure	9,208,032
Quality of Life and Place	5,028,994
Education	20,043,829
Debt Service	7,657,432
Contributions to Other Funds	6,562,296
TOTAL	**$93,494,383**

SECTION 2: The appropriation to the Davie County Board of Education firstly, shall be made from any funds which are dedicated to the use of the schools through the county's existing Interlocal Agreement, and secondly, shall be made from general county revenue as deemed necessary by the Board of Commissioners.

SECTION 3: It is estimated the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Property Tax	$55,774,179
Sales Tax	16,065,000
Intergovernmental	8,129,413
Charges for Services	7,746,579
Miscellaneous	1,995,107
Interest on Investments	1,000,000
Fund Balance Appropriated	2,784,105
TOTAL	**$93,494,383**

SECTION 4: The following amounts are hereby appropriated to establish the Countywide Fire Fund to support the operations of fire protection services for the fiscal year beginning July 1, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established:

Countywide Fire Fund	$4,409,035
TOTAL	**$4,409,035**

SECTION 5: It is estimated the following revenues will be available in the Countywide Fire Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Countywide Fire Fund	$4,409,035
TOTAL	**$4,409,035**

SECTION 6: The following amounts are hereby appropriated in the Fire District Fund for the operations of fire protection services for the fiscal year beginning July 1, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established:

Advance Rural Fire Protection District	$770,000
TOTAL	**$770,000**

SECTION 7: It is estimated the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027. The tax rate for the Advance Rural Fire Protection District is $.06438 per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026.

Tax Collections – Advance Rural Fire Protection District	$770,000
TOTAL	**$770,000**

SECTION 8: The following amount is hereby appropriated in the Environmental Protection Fund for the operation of solid waste activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL	**$463,000**

SECTION 9: It is estimated the following revenue will be available in the Environmental Protection Fund for the operation of solid waste activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL	**$463,000**

SECTION 10: The following is hereby appropriated in the Public Utilities Fund for the operation of utilities for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL	**$11,535,492**

SECTION 11: It is estimated the following revenue will be available in the Public Utilities Fund for operation of utilities for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL	**$11,535,492**

SECTION 12: The following is hereby appropriated in the E-911 Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL	**$202,682**

SECTION 13: It is estimated the following revenue will be available in the E-911 Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL	**$202,682**

SECTION 14: The following is hereby appropriated in the Capital Projects Fund, in accordance with the chart of accounts heretofore established for the county.

Detention Pump Station	$850,000
High School Capital Reserve	613,261
Library HVAC Replacement Phase II	450,000
TOTAL	**$1,913,261**

SECTION 15: It is estimated the following revenue will be available in the Capital Projects Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL	**$1,913,261**

SECTION 16: The following is hereby appropriated in the Water Construction Fund, in accordance with the chart of accounts heretofore established for the county.

Greenhill Road Pump Station Rebuild	$300,000
Repair & Replace PP&V	200,000
New Water & Sewer Line Extensions	200,000
SCADA System Upgrade	50,000
TOTAL	**$750,000**

SECTION 17: It is estimated the following revenue will be available in the Water Construction Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL **$750,000**

SECTION 18: The following is hereby appropriated in the Employee Health Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL **$8,041,597**

SECTION 19: It is estimated the following revenue will be available in the Employee Health Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL **$8,041,597**

SECTION 20: The following is hereby appropriated in the Opioid (Mitigation) Settlement Fund, for the fiscal year beginning July 1, 2026 and ending June 30, 2027, in accordance with the chart of accounts heretofore established:

TOTAL **$390,000**

SECTION 21: It is estimated the following revenue will be available in the Opioid (Mitigation) Settlement Fund, for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

TOTAL **$390,000**

SECTION 22: There is hereby levied a tax at the rate of sixty-four and 86/100 cents ($ .6486) and a County-wide fire district tax at the rate of four cents ($.04) per one hundred dollars ($100) valuation of property listed for taxes as of January 1, 2026, for the purpose of raising the revenue listed as "Current Year, Ad Valorem" property taxes in the General Fund section of this ordinance.

SECTION 23: The following procedures, controls, and authorities shall apply to transfers and adjustments within the budget.

a) Transfers of appropriations between departments in a fund, between funds, and from contingency shall be approved by the County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, in conformance with all of the following guidelines:

   1. The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee finds they are consistent with operational needs and any Board approved goals.

   2. Transfers between departments and funds do not exceed $100,000 each.

   3. Transfers from Contingency appropriations do not exceed $50,000 each unless the County Manager and/or his designee finds an emergency exists.

b) Department Directors may transfer line item appropriations between and within activities within the departments under their jurisdiction, with the approval of the Assistant County Manager/ Chief Financial Officer, or their designee.

c) The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, may authorize transfers within a function.

   1. The County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee, may transfer amounts up to $100,000 between functions of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.

d) Transfers of appropriations up to $100,000 between projects within a capital project fund may be approved by the County Manager and/or the Assistant County Manager/ Chief Financial Officer as the County Manager's designee.

e) The County Manager may create, delete, move, reorganize, and reclassify positions as they are needed within the approved budget. The County Manager may set salaries for new hires (within available funds up to 19 steps [approximately 25%] above minimum).

f) Sheriff and Register of Deeds may create, delete, move, reorganize, and reclassify positions under their authority, within their approved budget.

g) Pursuant to NCGS 153A-103, the Sheriff and the Register of Deeds may employ up to 183 staff members.

h) The County Manager may enter into the following agreements within funds:

1. Form and execute grant agreements within budgeted appropriations;
2. Enter service agreements, leases or contracts within budgeted appropriations;
3. Approve renewals for service and maintenance contracts and leases;
4. Purchase of apparatus, supplies, materials or equipment and construction or repair work not requiring formal bids by law;
5. Reject any and all bids and re-advertise to receive bids;
6. Waive any bonds or deposits, or performance and payment bonds requirements when authorized or permitted by applicable law;
7. Approve and revise purchasing policies as allowed within the NC General Statutes.

i) The County Manager can transfer between functions, and/or funds for merit, pay plan adjustments, health benefits, and reclassifications.

j) Authorization is hereby given to the County Manager to withhold or postpone the expenditure of any funds appropriated in this ordinance when it appears to the County Manager that it would be in the best interest of the County for such expenditures to be withheld. This provision shall not in any way limit or restrict the right of the Board of Commissioners to direct immediate disbursement of any appropriated funds when the Board of Commissioners is of the opinion that the funds should be expended regardless of the position taken by the County Manager.

k) The Sheriff may enter into contracts for Sheriff's Office, Detention, and Animal Control within the budgeted appropriations with the same approval levels as described for the County Manager in section h) 1 through h) 4 above, after being pre-audited by the Assistant County Manager / Chief Financial Officer.

l) The Register of Deeds may enter into contracts for the Register of Deeds office within the budgeted appropriations with the same approval levels as described for the County Manage in section h) 1 through h) 4 above, after being pre-audited by the Assistant County Manager / Chief Financial Officer.

m) The mileage reimbursement for county business is hereby established to be consistent with the Internal Revenue Service standard mileage rate.

SECTION 24: Contribution and payment for debt service are included in the General Fund and the Public Utilities Fund.

SECTION 25: Copies of the Budget Ordinance shall be furnished to the Assistant County Manager/ Chief Financial Officer, Tax Assessor, Sheriff, Register of Deeds and Department Directors for direction in carrying out their duties.

ADOPTED on the 18th day of June, 2026

Benita Finney, Chairwoman

Karen Logan

Karen Logan, Clerk to the Board

CAPITAL PROJECT BUDGET ORDINANCE
2025-2026

BE IT ORDAINED BY the Davie County Board of Commissioners:

SECTION 1: The following amounts are hereby appropriated in the Capital Projects Fund for the **LAKE LOUISE PARK PART-F** project, in accordance with the chart of accounts heretofore established for the county.

Consultants	(51095-541550)	$ 80,000
Contingency	(51095-570060)	20,000
General Construction	(51095-580650)	400,000
TOTAL		**$ 500,000**

SECTION 2: The following financing sources are anticipated to be available to complete the project:

PART-F Grant – Community Parks (41095-430305)	$ 500,000
TOTAL	**$ 500,000**

SECTION 3: The County Manager, as Budget Officer, is hereby authorized to transfer appropriations between objects of expenditure without a report being requested.

SECTION 4: Copies of the Budget Ordinance shall be furnished to the Finance Officer for direction in carrying out their duties.

ADOPTED on the 18th day of June, 2026

Benita Finney, Chair

Karen E. Logan

Karen Logan, Clerk