



FY26

ADOPTED BUDGET CITIZEN'S GUIDE

To view the full contents of the budget visit the County website at
DavieCountyNC.gov/222/Budget

A MESSAGE FROM DAVIE COUNTY LEADERSHIP

Davie County Citizens,

We are pleased to provide you with the budget for the **fiscal year 2025-2026**. The purpose of the County's annual budget process is to develop a fiscally responsible plan that enables the organization to accomplish the priorities established by the Board of County Commissioners.

Developing this year's budget presented unique challenges and opportunities, different than we have experienced in years past, partially due to the complexity of revaluation – particularly with the unpredictability of the dollar value of appeals. Recruiting and retaining qualified staff, increasing operational funding, and bridging the gap in low wealth funding were the top priorities for this budget.

On the positive side, revenue growth remains robust, and industrial and residential development are thriving.

The budget is presented to you with:

1. a thoughtfully calculated, minimally impactful ad valorem tax rate revision being respectful of the 2025 Revaluation process,
2. appropriate planning for replacement and maintenance of capital investments,
3. prioritization on recruitment and retention of quality employees,
4. strengthening and securing the County's technology infrastructure, and
5. protecting the financial position of Davie County.

Respectfully submitted,
Davie County Leadership



DAVIE COUNTY BOARD OF COMMISSIONERS

The **Davie County Board of Commissioners** regularly meets on the first Monday of each month at 6 p.m. If a meeting time is changed, a **Public Notice** is placed on our website. The Board of County Commissioners also holds work sessions on the third Thursday of each month at 9 a.m.

To speak during the **Public Comment** period of the Monday meetings, please sign up on the podium in the Commissioners Boardroom prior to the start of the meeting. If you have any questions, please contact the Clerk, Karen Logan, at 336-753-6007 or klogan@daviecountync.gov.

Mark Jones, Chairman	mjones@daviecountync.gov
Benita Finney, Vice Chair	bfinney@daviecountync.gov
Richard Poindexter	rpoindexter@daviecountync.gov
Terry Renegar	trenegar@daviecountync.gov
Brent Shoaf	mbshoaf@daviecountync.gov

COUNTY MANAGER

Brian Barnett	bbarnett@daviecountync.gov	336-753-6003
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DEPARTMENTS

Asst. County Manager/CFO	Robin West	336-753-6020
County Attorney	Ed Vogler	336-753-6016
Clerk to the Board	Karen Logan	336-753-6007
Cooperative Extension	Colleen Church	336-753-6100
Board of Elections	Melissa Parker	336-753-6073
Emergency Management	Cameron Webb	336-753-6163
Emergency Medical Services	Joseph Ashburn	336-753-6167
Finance	Robin West	336-753-6020
Fire Marshal	Cameron Webb	336-753-6163
General Services	Brad Blackwelder	336-753-6065
Health & Human Services	Suzanne Wright	336-753-6750
HHS - Dept of Social Services	Katie Brewer	336-753-6281
HHS - Health Clinic	Suzanne Wright	336-753-6796
HHS - Environmental Health	Justin White	336-753-6794
HHS - Senior Services	Brent Harpe	336-753-6231
HHS - Violence Prevention	Brandi Patti	336-753-6153
Human Resources	Stacy Moyer	336-753-6005
Inspections	Johnny Easter	336-753-6055
Planning & Zoning	Johnny Easter	336-753-6055
Public Library	Derrick Wold	336-753-6034
Public Utilities	Johnny Lambert	336-753-6090
Recreation & Parks	Paul Moore	336-753-8326
Register of Deeds	Kelly Funderburk	336-753-6081
Sheriff	JD Hartman	336-751-6238
Sheriff- Detention	Dana Rectenwald	336-753-6647
Sheriff- Animal Control	Lisa Nielson	336-750-7655
Tax Admin & Revaluation	Jamon Gaddy	336-753-6121
Technology Solutions	Tony Scarlett	336-753-6040
Veterans' Services	Meagan Tomlin	336-753-6225

REVALUATION AND TAX RATE CHANGE

The property tax rate for Fiscal Year 2025-2026 is 64.86 cents, which represents an 11.5% decrease from the 2024-2025 fiscal year rate of 73.3 cents. The county-wide Fire Tax rate remains at 4 cents.

As a part of this process, the municipalities in the county have proposed new tax rates, as well. See those proposed tax rates in the table below.

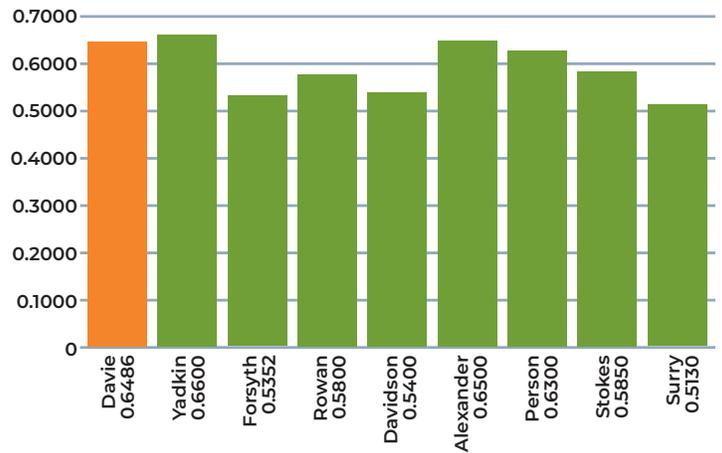
COUNTY & MUNICIPAL TAX RATES

	FY24-25 Tax Rate	Revenue Neutral	FY25-26 Tax Rate
<i>Advance Rural Fire Protection</i>	0.02438		0.02438
Bermuda Run	0.15000	0.13500	0.15000
Cooleemee	0.42000	0.24400	0.42000
Davie County	0.73300	0.59650	0.64860
<i>Davie County + county-wide Fire</i>	0.77300	0.63650	0.68860
Mocksville	0.29000	0.24010	0.29000

The tax rate change in Davie County is consistent with changes across the state. See tax rates for comparable (similar in size, economic status, or population) and surrounding counties in the graph below.

FY2026 TAX RATE

Proposed tax rates presented as reported by counties.



Scan here to access the full FY2025-2026 Budget

FY2025-2026 DAVIE COUNTY ADOPTED BUDGET

Total Property Valuation	7,887,096,266
Estimated Tax Collections	50,598,129
Tax Rate (per \$100 valuation)	0.6486
One Penny Generates	780,113

GENERAL FUND

Board of Commissioners	\$ 499,268
County Attorney	165,900
County Manager	439,980
Finance	1,005,848
Human Resources	390,465
Non-Departmental	220,000
Technology Solutions	2,490,515
Total Business Operations	\$ 5,211,976
Debt Service	\$ 8,417,975
Total Debt Service	\$ 8,417,975
Education – Davie County Schools	\$ 17,936,177
Education – DDCC	992,693
Cognition / JCPC	164,745
Total Education	\$ 19,093,615
Contribution – Other Agencies	\$ 1,159,563
Contribution to Capital Projects	2,683,261
Contributions to Other Funds	175,000
Facilities Maintenance	5,417,003
Inspections	813,925
Planning & Zoning	159,834
Register of Deeds	496,041
Tax & Revaluation	1,434,165
Total Growth & Infrastructure	\$ 12,338,792
Contribution – Arts	\$ 91,320
Contribution – Tourism	165,000
Cooperative Extension	331,469
Elections	416,843
HHS – Senior Services	1,264,934
Public Library	1,098,243
Recreation & Parks	1,333,430
Veterans' Services	103,288
Total Quality of Life & Place	\$ 4,804,527

911 Communications	\$ 1,573,609
Elderly & Handicap Transport	192,200
Emergency Mgmt / Fire Marshal	720,351
EMS	7,435,676
Contributions to Other Funds	4,396,564
HHS – Dept of Social Services	8,133,054
HHS – Health	3,836,492
HHS – Violence Prevention	335,202
Rescue Squad	315,000
Sheriff	12,712,428
Sheriff – Animal Control	643,602
Sheriff – Detention	3,526,223
Total Safe & Healthy Community	\$ 43,820,401
TOTAL GENERAL FUND	\$ 93,687,286

OTHER FUNDS

Advance Rural Fire Protection District	\$ 677,837
County-wide Fire Fund	4,396,564
E-911 Fund	194,618
Employee Health Fund	6,064,448
Environmental Protection Fund	398,000
Opioid Mitigation Fund	500,000
Public Utilities Fund	8,951,104
TOTAL OTHER FUNDS	\$ 21,182,571
TOTAL BUDGET – ALL FUNDS	\$ 114,869,857



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KEY EXPENDITURE CHANGES TO FY2025 BUDGET

Personnel Cost Increase **\$ 4,324,806**

• Positions Added Throughout FY2025	\$ 1,275,452
• 3% Cost of Living Market Adjustment	\$ 882,942
• \$1,000 Retention Bonus for full-time staff	\$ 495,584
• Positions added in FY2026 budget	\$ 391,699
• 1.25% Merit Performance Increase	\$ 373,517
• 8% Increase for Health Insurance	\$ 364,272
• Longevity & Certification Increases	\$ 256,079
• Retirement Rate Increase	\$ 203,871
• Other Miscellaneous Increases	\$ 81,390
	\$ 4,324,806

Operational Expense Increase **\$ 4,245,078**

• Capital Project Contribution Increase	\$ 680,751
• Fire & Rescue Agencies Increase	\$ 677,125
• School Current Expense Increase	\$ 607,730
• Increase in Economic Development Incentive	\$ 475,000
• Purchased Services Increases	\$ 344,825
• Public Buildings operations Increase	\$ 249,103
• Property & Liability Insurance Increase	\$ 220,400
• Davidson Davie Community College Increase	\$ 167,693
• Child Protective Services Increases (State Boarding Homes, Adoption Assistance, Legal Fees)	\$ 160,000
• Soil & Water / Watershed Contributions	\$ 141,000
• Computer Services / System Maintenance Increases	\$ 126,316
• Detention Increases (Inmate meals, physician fees, housing)	\$ 120,440
• Utility Increases	\$ 109,120
• Other Miscellaneous Increases	\$ 72,813
• New Grounds Services Department	\$ 55,500
• Debt Service / Lease Payments	\$ 37,262
	\$ 4,245,078

Capital Expense Increase **\$ 1,241,250**

- Technology Upgrades
- Facility Repairs and Improvements
- Vehicle Replacements

KEY REVENUE CHANGES TO FY2025 BUDGET

- Property Tax Increase of \$9,203,729; Related to Revaluation
- Sales Tax Slight Growth of 2.8% or \$329,280
- Medicaid Relief Increase \$200,000



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