

CONTINUED BUDGET DISCUSSION

Chairman Morris noted the need to amend the June 20, 2023 agenda to include the following:

- Approval of Budget Amendment #93
- Approval of the Fiscal Year Budget 2023-24 as agreed to at the June 26, 2023 recessed budget work session
- Approval of the Stokes County Fiscal Year 2023-24 Budget Ordinance

Budget Amendment #93

Chairman Morris entertained a motion to approve Budget Amendment #93 which is a requirement of GASB #87 and #93 which is required to be approved before June 30, 2023 to avoid issues with the upcoming Fiscal Year 2022-23 Audit.

Commissioner Wood moved to approve Budget Amendment #93 as presented. Commissioner Mendenhall seconded the motion.

Chairman Morris opened the floor for discussion/questions/comments.

With no discussion, the motion passed unanimously.

Fiscal Year 2023-24 Stokes County Budget

Chairman Morris entertained a motion to approve the Fiscal Year 2023-24 as finalized and agreed upon by the Board of County Commissioners at the June 26, 2023 Recessed Budget Work Session.

Commissioner Mendenhall moved to approve the Fiscal Year 2023-24 Stokes County Budget with a total budget of \$55,809,732 reflecting the current tax rate of \$.62 with no property tax increase and the appropriation of the tax rate being \$.3266 for general fund and \$.2934 cents for school current expense with the fire tax rate being \$.08 for King, Rural Hall, Walnut Cove and the Fire Service Districts and the School/Forsyth Tech Fund remaining at \$.04.

Commissioner Wood seconded the motion.

Chairman Morris opened the floor discussion/questions/comments.

With no further discussion, the motion passed unanimously.

(A copy of the Stokes County Budget for Fiscal Year 2023-24 can be obtained from the Clerk whose office is located in the Administration Building (Ronald W. Reagan Building) located in Danbury during normal operating hours (Monday-Friday 8:30am/12:00pm & 1:00pm/5:00pm excluding holidays.) (The Stokes County Budget for Fiscal Year 2023-23 can also be viewed on the county website – www.co.stokes.nc.us.)

Budget Ordinance for Fiscal Year 2023-24

Chairman Morris entertained a motion to approve the Budget Ordinance for Fiscal Year 2023-24.

Vice Chairman Chandler moved to approve the Budget Ordinance for Fiscal Year 2023-24 as presented.

Commissioner Wood seconded the motion.

Chairman Morris opened the floor discussion/questions/comments.

With no further discussion, the motion passed unanimously.

(A copy of the Budget Ordinance for Fiscal Year 2023-24 can be obtained from the Clerk whose office is located in the Administration Building (Ronald W. Reagan Building) located in Danbury during normal operating hours (Monday-Friday 8:30am/12:00pm & 1:00pm/5:00pm excluding holidays.) (The Budget Ordinance for Fiscal Year 2023-23 can also be viewed on the county website – www.co.stokes.nc.us.)

Chairman Morris opened the floor for comments from the Board.

Commissioner Mendenhall commented:

- Really don't have any comments today
- Been a long process that started way back in February when the Board first set their goals
- Hope everyone understands this is a tight budget year
- Would have loved to fill every request, but unfortunately there are always years that is not going to happen
- This Board worked together and came up with a budget
- Want to thank the Finance Department for their help
- Thank our county manager
- Appreciate all the commissioners coming together to agree upon a budget

Vice Chairman Chandler commented:

- Have a quick follow-up
- I know we have talked in two work sessions about sending another person to help in Human Resources and was left with an unanswered question confirming the separation of job duties for the auditors if someone from Finance helped
- Confirmed with Interim Manager/Clerk Brown that the auditor stated it was allowable as long as someone double checked behind the payroll specialist, but did not recommend the duties being assigned to the payroll specialist

Commissioner Wood commented:

- Don't want to shelf the HR situation, want it to be kept alive for the next few meetings
- This is my first budget, have been impressed, overwhelmed, and sad all in one
- Would like to thank Lisa, Tracy, and Amber – great job

Commissioner Cox commented:

- Would like to thank all those who worked on the budget trying to make every penny stretch as far as we could
- Sorry I was unable to be at today's meeting -- prior obligation
- Want to again express, my displeasure with cutting the school's current expense
- Feel the Board will be going into unchartered waters with the fund balance being lower than the county has ever dealt with
- As already mentioned, we will have a tough budget next year

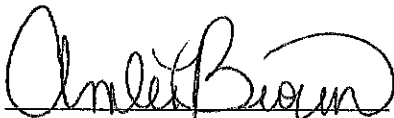
Chairman Morris commented:

- Would like to echo the other commissioners and thank Amber, Lisa, Tracy, and all the others beyond that who worked on the budget – it is not like that was the only thing you had to do every day – manage day to day operations – finishing one audit and starting the next audit, etc.
- Recognize what a difficult task that is to keep all those moving parts going at one time – very much appreciate
- Basically, this is the first one that you three have done
- Impressed with the product that was turned out, you were prepared at the work sessions to answer questions
- Don't remember any question that was asked that you all did not have an immediate answer
- This was a very difficult budget and have some very difficult ones coming as Commissioner Cox alluded to
- I think collectively we have laid the foundation for some of the departments such as IT, new software upgrades for Finance, Human Resources, and Planning – all to start to gain efficiencies that we have not had in the past
- I think getting that technology base and software upgraded was very important to do which will pay dividends down the road as we get into the difficult decision next year regarding tax rates and all involved
- May have a more detailed message about the budget at the next commissioners' meeting

Adjournment

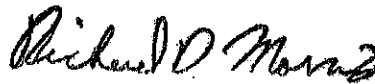
With no further business to come before the Board, Chairman Morris entertained a motion to adjourn the Recessed Budget Work Session.

Vice Chairman Chandler moved to adjourn the Recessed Budget Work Session. Commissioner Mendenhall seconded and the motion passed unanimously.



Amber Brown

Clerk to the Board



Rick Morris

Chairman