

STATE OF NORTH CAROLINA)

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OFFICE OF THE COMMISSIONERS

STOKES COUNTY GOVERNMENT

COUNTY OF STOKES)

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DANBURY, NORTH CAROLINA

JUNE 25, 2003

The Board of Commissioners of the County of Stokes, State of North Carolina, met in recessed session (recessed from the June 24, 2003 meeting) in the Council Chambers of the Administrative Building, located in Danbury, North Carolina, on Wednesday, June 25, 2003, at 12:00 noon with the following members present:

Chairman Sandy McHugh
Vice-Chairman John Turpin
Commissioner Howard Mabe
Commissioner Leon Inman
Commissioner Joe Turpin

Darlene Bullins, Clerk to the Board

Chairman McHugh called the meeting to order.

Finance Director Julia Edwards delivered the invocation.

GENERAL GOVERNMENT-GOVERNING BODY-PLEDGE OF ALLEGIANCE

Chairman McHugh opened the meeting by inviting the citizens in attendance to join the Board with the Pledge of Allegiance.

WORK SESSION-PROPOSED FISCAL YEAR 2003/04 COUNTY BUDGET

The Board discussed the following issues in the proposed county fiscal year 2003-04 budget:

Hold Harmless Funding in Proposed Fiscal Year 2003/04 Budget:

The proposed budget reflects \$1,058,025 hold harmless revenue with the remaining revenue of the estimated \$2.2 to be placed in fund balance.

Ad Valorem Tax Levy

Available amount to budget is \$15,032,000 which is 96% of the collection rate of last fiscal year. By law, a county can only budget the percentage of the collection rate of the previous fiscal year.

Finance Director Julia Edwards submitted an updated copy of the proposed fiscal year 2003/04 budget which reflected all amendments through June 24, 2003.

Chairman McHugh recessed the meeting for 5-10 minutes in order for the Board to review the updated proposed 2003/04 budget.

The Board reconvened to the regular session of the meeting.

Comments from the Board concerning the proposed 2003/04 fiscal year:

Commissioner Leon Inman expressed the following concerns and comments:

- o Expressed appreciation to the Interim County Manager and departments heads for their dedication and hard work in submitting this proposed budget without a tax increase.
- o Very happy with the school's funding.
- o Concerned over three areas-Cuts made in Mental Health, Public Health, and DSS.
- o Possibly using the additional school funding of \$170,000 (hold harmless revenue) between the three departments-Mental Health, Public Health, and DSS.
- o Paces (Centerpoint) reported that even though Paces was closing (not due to proposed budget), all clients will continued to be served by private daycare with transportation available. No plans to close the Stokes Opportunity Center.

Commissioner Howard Mabe expressed the following concerns and comments:

- o Expressed appreciation to Interim County Manager for hard work and dedication in submitting the proposed county budget.
- o Very happy with school's funding.
- o Concerns over the cuts Mental, Health Public, and DSS.
- o Concerns over clients receiving In Home Aide possibly being terminated.
- o Concerned over using any hold harmless funding due to last year expecting the hold harmless, but taken by Governor last year.

Commissioner Joe Turpin expressed the following concerns and comments:

- o Expressed appreciation to Interim County Manager for dedication and hard work in submitting the proposed budget.
- o Expressed concerns over having to start in the negative and put together a workable budget.
- o Concerns over reactions from the public.

Vice Chairman John Turpin expressed the following concerns and comments:

- o Expressed issues with Centerpoint that has been addressed and communication with Centerpoint to improve services for citizens of Stokes County. First step in the right direction.

- o The Board's responsibility is to address the needs of the County.

Chairman Sandy McHugh expressed the following concerns and comments:

- o Did not wish to budget hold harmless revenue in DSS, Health Department or Mental Health in case the funding is not received. Funding hold harmless and not receiving it would mean budget cuts in departments with hold harmless funding. If funding is received, Commissioners and departments are free to request additional funding.
- o Presented information to the Board from Centerpoint which expressed interest in meeting with the Board to discuss possible guidelines for better serving Stokes County citizens.

ADOPTION OF FISCAL YEAR 2003-04 COUNTY BUDGET

Chairman McHugh moved to adopt fiscal year 2003-2004 Stokes County Budget as amended with a tax rate of \$.62 per one hundred dollars (\$100) valuation.

Commissioner Joe Turpin seconded the motion.

Commissioner Inman expressed that this Board continued to filling all the needs in Public Health, DSS, and Mental Health and pledge to advocate for those in need in those areas.

Chairman McHugh noted the Board's duty and responsibility is not just at budget time but all through the year to consider, study, and do what is in the best interest for Stokes County.

Commissioner Mabe reiterated the areas in which cuts were made to DSS, Mental Health, and Public Health.

Vice Chairman John Turpin expressed concerns over the negative and discourteous comments during the budget process.

The motion carried 4-1 with Commissioner Mabe voting against the motion.

ADOPTION OF KING FIRE DISTRICT

Chairman McHugh moved to adopt the fiscal year 2003-2004 King Fire District Budget based on an estimated property valuation of \$325,000,000 with a tax rate of \$.04 per one hundred dollars (\$100) valuation and with an estimated collection rate of 96%.

Commissioner Inman seconded and the motion carried unanimously.

ADOPTION OF RURAL HALL FIRE DISTRICT

Chairman McHugh moved to adopt the fiscal year 2003-2004 Rural Hall Fire District Budget based on an estimated property valuation of \$56,187,520 with a tax rate of \$.025 per one hundred dollars (\$100) valuation and with an estimated collection rate of 96%.

Commissioner Mabe seconded and the motion carried unanimously.

ADOPTION OF WALNUT COVE FIRE DISTRICT

Chairman McHugh moved to adopt the fiscal year 2003-2004 Walnut Cove Fire District Budget based on an estimated property valuation of \$252,725,000 with a tax rate of \$.017 per one hundred dollars (\$100) valuation and with an estimated collection rate of 96%.

Vice Chairman John Turpin seconded and the motion carried unanimously.

ADOPTION OF SERVICE DISTRICT FUND

Chairman McHugh moved to adopt the fiscal year 2003-2004 Stokes County Services District Budget as accepted from the Fire Association based on an estimated property valuation of \$1,406,250,000 with a tax rate of \$.05 per one hundred dollars (\$100) valuation and with an estimated collection rate of 96%.

Commissioner Joe Turpin seconded and the motion carried unanimously.

ADOPTION OF CAPITAL RESERVE FUND

Chairman McHugh moved adopt the Capital Reserve Fund for the fiscal year 2003-2004.

Commissioner Mabe moved to adopt the Resolution Establishing the Capital Reserve Fund for the fiscal year 2003-2004.

Vice Chairman John Turpin seconded and the motion carried unanimously.

WHEREAS, the Board of Commissioners of the County of Stokes, State of North Carolina, has recognized the need for certain capital projects and improvements to certain capital assets; and

WHEREAS, the Board of Commissioners of the County of Stokes, deems it necessary to set aside in the budget ordinance for the fiscal year

2003-04 certain sums in order to accumulate sufficient funds to complete these projects.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the County of Stokes, that the following amounts be deposited in a Capital Reserve Fund for the projects as follows :

Project Name	Account Number	2001-02 Reserve Amount	2002-03 Appropriated	2002-03 Amendments	2002-03 Expenditures	2002-03 Reserve Amount
Tax Maps	201.4141.015	\$13,996.00	\$0.00	\$0.00	\$12,996.00	\$1,000.00
Election	201.4170.022	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00
Public Buildings	201.4190.013	\$85,605.00	\$10,000.00	\$0.00	\$95,605.00	\$0.00
Technology	201.4210.009	\$7,900.00	\$0.00	\$0.00	\$7,900.00	\$0.00
Vehicle Maintenance	201.4250.006	\$37,406.00	\$10,000.00	\$0.00	\$37,294.00	\$10,112.00
Sheriff's Department	201.4310.001	\$10,000.00	\$0.00	\$10,000.00	\$16,900.00	\$3,100.00
Emergency Medical Services	201.4370.010	\$3,700.00	\$10,000.00	\$0.00	\$13,700.00	\$0.00
Animal Control	201.4380.002	\$11,000.00	\$2,500.00	\$0.00	\$13,500.00	\$0.00
Solid Waste	201.4720.018	\$6,700.00	\$0.00	\$0.00	\$6,700.00	\$0.00
Schools	201.5912.017	\$301,768.26	\$0.00	\$148,022.00	\$301,022.00	\$148,768.26
Register of Deeds	201.4180.025	\$0.00	\$0.00	\$20,145.00	\$6,100.00	\$14,045.00
Transfer to General Fund	201.9810.000	\$0.00	\$0.00	\$551,717.00	\$551,717.00	\$0.00
Totals		\$518,075.26	\$32,500.00	\$729,884.00	\$1,103,434.00	\$177,025.26

The foregoing resolution was offered by Commissioner Howard Mabe who moved its adoption. The motion was seconded by Commissioner John Turpin and upon being put to vote was adopted unanimous vote 25th day of June, 2003.

BUDGET ORDINANCE

Chairman McHugh presented following the Budget Ordinance, which is adopted with Adoption of the Fiscal Year 2003-2004 County Budget:

APPENDIX B

BE IT ORDAINED, by the Board of Commissioners of the County of Stokes, State of North Carolina:

SECTION I. The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2003 and ending June 30, 2004 in accordance with the chart of accounts heretofore established for this County:

100.4110.000	Governing Body	\$	595,654.00
100.4111.491	Health Insurance		512,814.00
100.4120.000	Administration		132,117.00
100.4130.000	Finance		294,057.00
100.4140.000	Tax Administration		347,049.00
100.4141.000	Mapping/GIS		160,667.00
100.4150.000	Legal		69,270.00
100.4160.000	Superior Court		39,100.00
100.4170.000	Elections		116,306.00
100.4180.000	Register of Deeds		203,507.00
100.4910.000	Public Buildings		754,763.00
100.4210.000	Information Sys.		165,821.00
100.4250.000	Vehicle Maintenance		100,150.00
100.4310.000	Sheriff's Dept.		1,699,511.00
100.4320.000	Jail		984,460.00
100.4321.000	Day Reporting Center		99,051.00
100.4325.000	Emergency. Communications		356,499.00
100.4330.000	Emergency Management		82,732.00

100.4340.000	Fire & Rescue	150,797.00
100.4360.000	Medical Examiner	10,000.00
100.4370.000	EMS	1,290,233.00
100.4380.000	Animal Control	128,800.00
100.4720.000	Solid Waste Collection	1,064,676.00
100.4721.000	Recycling Center	-
100.4910.000	Planning & Insp.	276,872.00
100.4920.000	Econ. Development	133,036.00
100.4950.000	Coop. Ext.	131,442.00
100.4960.000	Natural Resources	94,703.00
100.5100.000	Family Health Center	1,290,296.00
100.5190.000	Home Health	705,487.00
100.5191.000	King Clinic	238,502.00
100.5200.000	Mental Health	203,000.00
100.5310.000	Social Services	2,292,954.00
100.5410.000	Public Assistance	786,090.00
100.5450.000	Medicaid	1,400,000.00
100.5820.000	Veteran Services	17,350.00
100.5840.000	Aid to Blind	8,586.00
100.5850.000	Child Daycare	1,462,773.00
100.5860.000	Senior Services	469,622.00
100.5911.000	School – Current. Exp.	7,866,821.00
100.5912.000	School – Capital. Outlay	1,592,958.00
100.6110.000	Libraries	358,943.00
100.6121.000	Parks	4,157.00
100.6130.000	Recreation	77,880.00
100.6150.000	Arts Council	68,434.00
	Special Appropriations	254,190.00
100.9100.000	Debt Service	3,403,372.00
100.9820.960	Capital Reserve	145,000.00
100.9820.982	Revaluation Fund	151,326.00
100.9820.984	Transfer SRMH	214,530.00
100.9820.985	Transfer to Senior Center	2,813.00
	Transfer King Fire District	9,000.00
	Transfer Rural Hall Fire Dist	2,400.00
	Transfer Walnut Cove Fire Dist	18,000.00
	Transfer Service District	192,000.00
100.9910.000	Contingency	100,000.00
	TOTAL	\$ 33,330,571.00

SECTION II. It is estimated that the following revenues will be available for the General Fund in the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Ad Valorem Taxes	\$ 15,907,000.00
Other Taxes & Licenses	6,708,780.00
Unrestricted Intergovernmental Revenues	1,579,275.00
Restricted Intergovernmental Revenues	5,002,961.00
Permits and Fees	479,800.00
Sales and Services	2,783,526.00
Investment Earnings	70,000.00
Miscellaneous	143,207.00
Transfers	156,022.00
Fund Balance	500,000.00

TOTAL	\$	33,330,571.00
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SECTION III. The appropriation to the Board of Education's expense account shall be allocated from the General Fund as follows:

100.5911.000	Schools- Current Expense	\$	7,866,821.00
	TOTAL	\$	7,866,821.00

SECTION IV. It is estimated that the following revenues will be available for the Board of Education's current expense account for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

	Appropriated from General Fund	\$	7,866,821.00
	TOTAL	\$	7,866,821.00

SECTION V. The appropriation to the Board of Education's Capital Outlay account shall be allocated from the General Fund.

	Appropriated from General Fund	\$	1,592,958.00
	TOTAL	\$	1,592,958.00

SECTION VI. It is estimated that following revenues will be available for the Board of Education's Capital Outlay account for this fiscal year beginning July 1, 2003 and ending June 30, 2004.

	Approp. from B.O.E. 1/2 Cent Sales Tax(40)	\$	37,436.00
	Approp. from B.O.E. 1/2 Cent Sales Tax(42)		1,000,000.00
	Capital Reserve		148,022.00
	Public School Capital Fund-Adm		357,500.00
	General Fund		50,000.00
	TOTAL	\$	1,592,958.00

SECTION VII. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

	Sheriff's Department - Equipment	\$	90,000.00
	EMS Equipment		25,000.00
	Public Buildings -Paving Funds		10,000.00
	Animal Control		3,000.00
	Technology		7,000.00
	Vehicle Maintenance		10,000.00
	Transfer from General Fund-Schools		148,022.00
	TOTAL	\$	293,022.00

SECTION VIII. It is estimated that the following revenues will be available for the Capital Reserve Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

	Appropriated from General Fund	\$	145,000.00
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Schools- Capital Outlay		148,022.00
TOTAL	\$	293,022.00

SECTION IX. The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Transfer to General Fund	\$	151,326.00
TOTAL	\$	151,326.00

SECTION X. It is estimated that the following revenues will be available for the Revaluation Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Salaries & Wages	\$	81,977.00
Salaries & Wages-Overtime		3,000.00
Salaries & Wages-Part Time		13,000.00
Social Security		6,075.00
Medicare Tax		1,421.00
Retirement		4,033.00
401k County Match		820.00
Telephone & Postage		15,000.00
Printing		1,500.00
Maint. & Repairs Auto		500.00
Misc. Contractual Services		11,000.00
Auto Supplies		3,000.00
Departmental Supplies		5,000.00
Travel		500.00
Training		2,000.00
Advertising		1,500.00
Dues & Subscriptions		1,000.00
TOTAL	\$	151,326.00

SECTION XI. It is estimated that the following revenues will be available for the Regional Sewer Fund for fiscal year beginning July 1, 2003 and ending June 30, 2004.

Sewer Fees	\$	140,000.00
Fund Balance		39,861.00
Interest		1,000.00
TOTAL	\$	180,861.00

SECTION XII. The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Telephone	\$	2,500.00
Professional Services		1,000.00
Utilities		10,000.00
Travel		1,200.00
M&R Equipment		5,000.00
Miscellaneous Contractual Services		41,400.00

Miscellaneous Expense	1,000.00
Depreciation Expense	-
Principal	79,425.00
Interest	31,336.00
Transfer to General Fund	8,000.00
TOTAL	\$ 180,861.00

SECTION XIII. It is estimated that the following revenues will be available for the Stokes-Reynolds Revenue Bond Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Hospital Lease Payment	\$ 12.00
Interest	1,503.00
Transfer from General Fund	214,530.00
Fund Balance Appropriated	-
TOTAL	\$ 216,045.00

SECTION XIV. The following amounts are hereby appropriated in the Stokes-Reynolds Revenue Bond Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Transfer to General Fund	\$ -
Hospital Revenue Bond-Principal	185,000.00
Hospital Revenue Bond-Interest	31,045.00
TOTAL	\$ 216,045.00

SECTION XV. It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

E-911 Charges	\$ 150,000.00
Wireless 911 Fees	\$ 85,000.00
Interest	5,000.00
Interest-BB&T	2,000.00
Fund Balance	260,070.00
TOTAL	\$ 502,070.00

SECTION XVI. The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Miscellaneous Contractual Services	\$ 250,000.00
Equipment	-
M&R to Equipment	77,000.00
Telephone	90,000.00
Departmental Supplies	-
Telephone-Wireless	-
Equipment-Wireless	-
Principle-Debt Payment	65,063.00
Interest-Debt Payment	20,007.00
TOTAL	\$ 502,070.00

SECTION XVII. It is estimated that the following revenues will be available for the Grant Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Tobacco Trust	\$	39,600.00
TOTAL	\$	39,600.00

SECTION XVIII. The following amounts are hereby appropriated in the Grant Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Miscellaneous Contractual Services	\$	39,600.00
TOTAL	\$	39,600.00

SECTION XIX. The following amounts are hereby appropriated in the Senior Service Center Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Transfer from General Fund	\$	2,813.00
Senior Center Operations	\$	5,652.00
NWPCOG Senior Center Operations	\$	25,331.00
Walnut Cove Senior Center	\$	10,918.00
TOTAL	\$	44,714.00

SECTION XX. It is estimated that the following revenues will be available for the Senior Service Center Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Salaries & Wages	\$	22,258.00
Social Security		1,380.00
Medicare Tax		323.00
Retirement		1,095.00
401k County Match		223.00
Group Insurance		2,865.00
Telephone & Postage		2,625.00
Utilities		1,800.00
Rent of Space		7,200.00
Rental of Equipment		655.00
Auto Supplies		1,740.00
Departmental Supplies		1,200.00
Travel		300.00
Training		600.00
Dues & Subscriptions		150.00
Equipment Non-Capitalized		300.00
TOTAL	\$	44,714.00

SECTION XXI. The following amounts are hereby appropriated in the Debt Service for the payment of principle and interest on the outstanding debt of the County of Stokes and expenses related thereto for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Principle of Bond Maturing	\$	2,329,901.00
Interest of Bonds		1,073,471.00
Bond Service Charges		-
 TOTAL	 \$	 3,403,372.00

SECTION XXII. It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Approp.from B.O.E.1/2 cent Sales Tax(G.E.)(40)	\$	433,322.00
Approp. from General Fund		2,750,050.00
Approp.from B.O.E.1/2 cent Sales Tax(G.E.)(42)		220,000.00
 TOTAL	 \$	 3,403,372.00

SECTION XXIII. The following amounts are hereby appropriated to the Public Assistance Accounts for payments to recipients of Public Assistance for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Public Assistance	\$	789,090.00
Medical Assistance		1,400,000.00
Aid to the Blind		8,586.00
Child Day Care		1,462,773.00
 TOTAL	 \$	 3,660,449.00

SECTION XXIV. It is estimated that the following revenues will be available in the Public Assistance Accounts for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Federal/State Contribution	\$	1,611,786.00
Appropriation from General Fund		2,048,663.00
 TOTAL	 \$	 3,660,449.00

SECTION XXV. The following amounts are hereby appropriated in the King Fire District for the operation and activities of the District for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

CONTRACTUAL SERVICES		
City of King	\$	203,495.00
Sub-Total	\$	203,495.00
 TOTAL	 \$	 203,495.00

SECTION XXVI. It is estimated that the following revenue will be available for the King Fire District Fund in the fiscal year beginning July 1, 2003 and ending June 30, 2004.

District Fire Tax	\$	124,800.00
Transfer from General Fund		9,000.00
Fund Balance		21,195.00
1 Cent Sales Tax		11,000.00
1/2 Cent Sales Tax (40)		15,000.00
1/2 Cent Sales Tax (42)		15,000.00
1/2 Cent Sales Tax (44)		7,500.00

TOTAL \$ 203,495.00

SECTION XXVII. There is hereby levied a tax at the rate of four cents (\$.04) per one hundred (\$100.00) valuation of property listed for taxes as of January 1, 2003 located within the King Fire District for the purpose of supplementing the revenues of the King Fire District. The rate is based on an estimated valuation of property of \$325,000,000 for the purpose of taxation and an estimated collection rate of (96.%).

SECTION XXVIII. The following amounts are hereby appropriated in the Rural Hall Fire and Rescue District Fund for the operation and activities of the District for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Misc. Contractual Services	\$	21,400.00
TOTAL	\$	21,400.00

SECTION XXIX. It is estimated that the following revenues will be available for the Rural Hall Fire and Rescue District Fund in the fiscal year beginning July 1, 2003 and ending June 30, 2004.

District Fire Tax	13,485.00
1 Cent Sales Tax	1,500.00
1/2 Cent Sales Tax (40)	1,507.00
1/2 Cent Sales Tax (42)	1,508.00
1/2 Cent Sales Tax (44)	1,000.00
Transfer from General Fund	2,400.00
Fund Balance Appropriated	-
TOTAL	\$ 21,400.00

SECTION XXX. There is hereby levied a tax at the rate of two and one-half cents (\$.025) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2003 located with the Rural Hall Fire and Rescue District for the purpose of supplementing the revenues of the Rural Hall Fire and Rescue District. The rate is based on an estimated valuation of \$56,187,520 of property for the purpose of taxation and an Estimated collection rate of (96.%).

SECTION XXXI. The following amounts are hereby appropriated in the Walnut Cove Fire District Fund for the operation and activities of the District for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

CONTRACTUAL SERVICES		
Professional Services	\$	2,000.00
Utilities		10,000.00
Maintenance and Repair-Bldg/Grounds		3,000.00
Maintenance and Repair-Equipment		4,000.00
Maintenance and Repair-Trucks		15,000.00
Maintenance and Repair-Communications		3,500.00
Insurance		20,000.00
Sub-Total	\$	57,500.00
MATERIALS, SUPPLIES AND EXPENSE		
Fire Equipment	\$	3,640.00
Rescue Equipment		2,000.00

Automotive Supplies		4,500.00
Uniforms		-
Miscellaneous		1,500.00
Dues and Subscriptions		800.00
Departmental Supplies		5,500.00
Training		2,000.00
Office Supplies		775.00
NC Fire/Rescue Pension		3,600.00
	Sub-Total	\$ 24,315.00
CAPITAL OUTLAY		
Debt Service	\$	53,600.00
Capital Outlay-Equipment		27,510.00
Escrow Account		10,000.00
	Sub-Total	\$ 91,110.00
TOTAL		\$ 172,925.00

SECTION XXXII. It is estimated that the following revenues will be available for the Walnut Cove Fire District in the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Inventory Reimbursement Fund	\$	-
District Fire Tax		41,245.00
Transfer from General Fund		18,000.00
1Cent Sales Tax		4,100.00
1/2 Cent Sales Tax (40)		5,200.00
1/2 Cent Sales Tax (42)		5,200.00
1/2 Cent Sales Tax (44)		2,500.00
Appropriation from Town of Walnut Cove		29,975.00
Fund Balance Appropriated		64,696.00
Other		2,009.00
TOTAL	\$	172,925.00

SECTION XXXIII. There is hereby levied a tax at the rate of one and seven thousandths cents (\$0.017) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2003 located within the Walnut Cove Fire District for the purpose of supplementing the revenues of the Walnut Cove Fire and Rescue District. The rate is based on an estimated valuation of \$252,725,000 of property for the purpose of taxation and an estimated collection rate of (96.%).

SECTION XXXIV. The following amounts are hereby appropriated in the Stokes County Service District Fund for the operation and activities of the District Fund for the operation and activities of the District for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

South Stokes	\$	135,339.00
Danbury		126,587.00
Sauratown		165,949.00
Stokes-Rockingham		144,755.00
Northeast Stokes		126,117.00
Francisco		116,133.00
Lawsonville		116,281.00

Pinnacle	113,188.00
Westfield	44,017.00
Pilot Mountain Rescue	13,630.00
Pilot Knob Fire	14,340.00
Double Creek	122,339.00
Mountain Rescue	-
Contingency	-
Fire Marshal	-
Fire Association	-
TOTAL	\$ 1,238,675.00

SECTION XXXV. It is estimated that the following revenues will be available for the Stokes County Service District in the fiscal year beginning July 1, 2003 and June 30, 2004.

Fund Balance Appropriation	\$ 54,675.00
Service District Fire Tax	675,000.00
Service District Fire Tax-Prior Year	27,000.00
1 Cent Sales Tax	65,000.00
1/2 Cent Sales Tax (40)	100,000.00
1/2 Cent Sales Tax (42)	100,000.00
1/2 Cent Sales Tax (44)	25,000.00
Transfer from General Fund	192,000.00
TOTAL	\$ 1,238,675.00

SECTION XXXVI. There is hereby levied a tax at the rate of five cents (\$0.05) per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2003 located within the Stokes County Service District purpose of supplementing the revenues of the Stokes County Service District. The rate is based on an Estimated valuation of \$1,406,250,000 of property for the purpose of taxation and an estimated collection rate of (96.%).

SECTION XXXVII. The Budget Officer is hereby authorized to transfer appropriations within a fund outlined under the following conditions:

- A. He may transfer amounts between object-of-expenditure within a department up to \$1,000 and without a report being requested.
- B. He may transfer amounts up to \$1,000.00 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- C. He may not transfer any amounts between funds nor from any contingency appropriation within a fund.
- D. He may not transfer any funds from personnel services or capital outlay line-items to other line-item accounts without a report and approval by the Board of Commissioners.

SECTION XXXVIII. The Stokes County Board of Education is authorized to transfer up to 10% between function, purpose or projects without Stokes County Board of County Commissioners approval. A report of any transfers must be given to the Stokes County Board of County Commissioners within 30 days.

SECTION XXXIX. There is hereby levied a tax at the rate of sixty-two (\$0.620) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2003 located within Stokes County for the

purpose of supplementing the revenues of Stokes County. The rate is based on an estimated valuation of \$2,525,537,634 of property for the purpose of taxation and an estimated collection rate of (96%).

SECTION XXXIX. Copies of the Budget Ordinance shall be furnished to the Budget Officer, Finance Director, and the Tax Administrator for direction in the performance of their duties.

ADOPTED THIS 25th DAY OF JUNE, 2003

Chairman McHugh urged everyone who is funded and affected in this budget make sure the Governor does not once again take our hold harmless funding. The County's Fund Balance is low due to the Governor withholding the hold harmless funding. Urged everyone to let the Governor know how important this funding is to Stokes County.

There being no further business to come before the Board, Chairman McHugh moved to adjourn the meeting.

Commissioner Joe Turpin seconded and the motion carried unanimously.

Darlene Bullins
Clerk to the Board

Sandy McHugh
Chairman