

STATE OF NORTH CAROLINA            )           OFFICE OF THE COMMISSIONERS  
  )                           STOKES COUNTY GOVERNMENT  
COUNTY OF STOKES                    )           DANBURY, NORTH CAROLINA  
  )                           JULY 1, 2005

The Board of Commissioners of the County of Stokes, State of North Carolina, met for a budget work session (recessed from the June 30, 2005 budget work session) in the Commissioners' Chambers of the Ronald Wilson Reagan Memorial Building (Administrative Building) located in Danbury, North Carolina on Friday, July 1, 2005 at 6:00 pm with the following members present:

Chairman John Turpin  
Vice-Chairman Leon Inman  
Commissioner Sandy McHugh  
Commissioner Joe Turpin  
Commissioner Jimmy Walker

County Personnel in Attendance:  
County Manager Richard Morris  
Clerk to the Board Darlene Bullins  
Finance Director Julia Edwards  
Assistant Finance Director Lisa Lankford

Chairman John Turpin called the budget work session to order.

Commissioner McHugh delivered the invocation.

**GENERAL GOVERNMENT-GOVERNING BODY-PLEDGE OF ALLEGIANCE**

Chairman John Turpin opened the budget work session by inviting the citizens in attendance to join the Board with the Pledge of Allegiance.

**GENERAL GOVERNMENT -GOVERNING BODY-2005/06 BUDGET ORDINANCE**

Finance Director Julia Edwards presented the Board with the 2005/06 Budget Ordinance. Director Edwards noted that Section XXXVI eliminates the 10% CAP for the Stokes County Board of Education.

Commissioner McHugh moved to approve the Fiscal Year 2005/2006 Budget Ordinance (Sections 1 through 38) at a county revenue and expenditure of \$39,898,772; King Fire District expenditure and revenue at \$262,768 at a tax rate of five cents (\$.05) per one hundred (\$100.00) valuation of property with an estimated property valuation of \$401,010,101 at an estimated collection rate of (99%); Rural Hall Fire and Rescue District expenditure and revenue at \$43,989 at a tax rate of two and one-half cents (\$.025) per one hundred (\$100.00) valuation of property with an estimated property valuation of \$82,828,283 at an estimated collection rate of (99%); Walnut Cove Fire District expenditure and revenue at \$204,602 at a tax rate of five cents (\$.05) per one hundred (\$100.00) valuation of property with an estimated property valuation of \$308,080,808 at an estimated collection rate of (99%); Stokes County Fire Service District expenditure and revenue at \$1,293,250 at a tax rate of five and one-half cents (\$.055) per one hundred (\$100.00) valuation of property with an estimated property valuation of \$1,900,145,802 at an estimated collection rate of (97%); and a County tax rate of sixty cents (\$.60) per one hundred dollars (\$100) valuation of property at an estimated property valuation of \$3,162,555,344 at an estimated collection rate of (95.37%).

Vice Chairman Inman seconded the motion.

The Board discussed the County's Fund Balance. Director Edwards noted that \$345,530 would be allocated to the County's Fund Balance.

Finance Director Edwards presented Board members a copy of the finalized 2005/06 budget totaling \$39,898,772.

The motion carried (3-2) with Chairman John Turpin and Commissioner Joe Turpin voting against the motion.

## APPENDIX A

**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, 2005* and ending *June 30, 2006* in accordance with the chart of accounts heretofore established for this County:

100.4120.000	Administration	\$	152,301.00
100.4380.000	Animal Control		176,889.00
100.6150.000	Arts Council		80,530.00
100.9910.000	Contingency		200,000.00
100.4950.000	Cooperative Extension		171,568.00
100.9100.000	Debt Service		2,981,808.00
100.4321.000	District Resource Center		123,645.00
100.4920.000	Economic Development		138,067.00
100.4170.000	Elections		146,760.00
100.4325.000	Emergency Communications		539,926.00
100.4330.000	Emergency Management		137,670.00
100.4370.000	Emergency Medical Services		2,155,981.00
100.5192.000	Environmental Health		271,321.00
100.4130.000	Finance		302,074.00
100.4340.000	Fire & Rescue		251,986.00
100.5920.000	Forsyth Tech		4,800.00
100.4141.000	GIS/Mapping		220,556.00
100.4110.000	Governing Body		612,966.00
100.5100.000	Family Health Center		1,546,414.00
100.5190.000	Home Health		689,581.00
100.4210.000	Information Systems		223,700.00
100.4320.000	Jail		1,280,229.00
100.5191.000	King Clinic		-
100.4150.000	Legal		103,641.00
100.6110.000	Libraries		428,515.00
100.4360.000	Medical Examiner		10,000.00
100.5200.000	Mental Health		398,820.00
100.4960.000	Natural Resources		116,408.00
100.6121.000	Parks		14,462.00
100.4910.000	Planning		346,146.00
100.4190.000	Public Buildings		945,980.00
100.4131.000	Purchasing		63,913.00
100.6130.000	Recreation		123,764.00
100.4180.000	Register of Deeds		226,554.00
100.5912.000	School -- Capital Outlay		1,697,530.00
100.5911.000	School -- Current Expense		9,485,169.00
100.5860.000	Senior Services		516,356.00
100.4310.000	Sheriff's Department		2,476,760.00
100.5310.000	Social Services		2,889,868.00
100.5840.000	Aid to Blind		8,500.00
100.5850.000	Child Daycare		1,647,521.00
100.5450.000	Medicaid		1,875,000.00
100.5410.000	Public Assistance		1,175,661.00
100.4720.000	Solid Waste		1,138,289.00
	Special Appropriation		311,196.00
100.4160.000	Superior Court		48,580.00
100.4140.000	Tax Administration		441,546.00
100.4250.000	Vehicle Maintenance		150,882.00
100.5820.000	Veteran Services		18,306.00

100.9820.960	Capital Reserve	190,000.00
100.9820.982	Revaluation Fund	125,516.00
100.9820.985	Transfer to Senior Center	-
100.9820.984	Transfer SRMH	515,117.00
	<b>TOTAL</b>	<b>\$ 39,898,772.00</b>

**SECTION II.** It is estimated that the following revenues will be available for the General Fund in the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Ad Valorem Taxes	\$ 19,276,774.00
Other Taxes & Licenses	7,484,000.00
Unrestricted Intergovernmental Revenues	1,821,721.00
Restricted Intergovernmental Revenues	6,331,558.00
Permits and Fees	529,800.00
Sales and Services	3,636,910.00
Investment Earnings	150,000.00
Miscellaneous	115,305.00
Transfers	18,179.00
Fund Balance	-
Proceeds from Financing	534,525.00
<b>TOTAL</b>	<b>\$ 39,898,772.00</b>

**SECTION III.** The appropriation to the Board of Education's expense account shall be allocated from the General Fund as follows:

Schools- Current Expense	\$ 9,485,169.00
<b>TOTAL</b>	<b>\$ 9,485,169.00</b>

**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, 2005* and ending *June 30, 2006*.

Appropriated from General Fund	\$ 9,485,169.00
<b>TOTAL</b>	<b>\$ 9,485,169.00</b>

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

Schools-Capital Outlay	\$ 1,697,530.00
<b>TOTAL</b>	<b>\$ 1,697,530.00</b>

**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, 2005* and ending *June 30, 2006*.

Approp. from B.O.E. 1/2 Cent Sales Tax(40)	\$ 177,530.00
Approp. from B.O.E. 1/2 Cent Sales Tax(42)	1,220,000.00

Capital Reserve	-
Public School Capital Fund-Adm	300,000.00
State Bond Funds	-
<b>TOTAL</b>	<b>\$ 1,697,530.00</b>

**SECTION VII.** The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

E911 Fund	\$ 30,000.00
Tax	150,000.00
Library	40,000.00
Transfer to General Fund	15,179.00
<b>TOTAL</b>	<b>\$ 235,179.00</b>

**SECTION VIII.** It is estimated that the following revenues will be available for the Capital Reserve Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Appropriated from General Fund	\$ 190,000.00
Transfer from E911 Fund	30,000.00
Sheriff	3,200.00
Vehicle Maintenance	6,300.00
GIS/Mapping	5,679.00
<b>TOTAL</b>	<b>\$ 235,179.00</b>

**SECTION IX.** The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Transfer to General Fund	\$ 125,516.00
Fund Balance	13,080.00
<b>TOTAL</b>	<b>\$ 138,596.00</b>

**SECTION X.** It is estimated that the following revenues will be available for the Revaluation Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Salaries & Wages	\$ 86,619.00
Salaries & Wages-Part Time	-
Social Security	5,370.00
Medicare Tax	1,256.00
Retirement	4,262.00
401k County Match	866.00
Group Insurance	10,691.00
Dental Insurance	682.00
Postage	10,000.00
Printing	1,500.00
Maint. & Repairs Auto	500.00
Misc. Contractual Services	6,000.00
Auto Supplies	1,000.00
Departmental Supplies	5,000.00
Travel	470.00
Training	1,880.00
Advertising	1,500.00
Dues & Subscriptions	1,000.00

<b>TOTAL</b>	<b>\$</b>	<b>138,596.00</b>
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**SECTION XI.** It is estimated that the following revenues will be available for the Regional Sewer Fund for fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Sewer Fees	\$	162,637.00
Fund Balance		-
<b>TOTAL</b>	<b>\$</b>	<b>162,637.00</b>

**SECTION XII.** The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Telephone	\$	2,400.00
Utilities		10,000.00
Travel		500.00
Maint. & Repairs Equipment		5,000.00
Miscellaneous Contractual Services		30,000.00
Miscellaneous Expense		5,800.00
Principal		79,422.00
Interest		26,515.00
Transfer to General Fund		3,000.00
<b>TOTAL</b>	<b>\$</b>	<b>162,637.00</b>

**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, 2005* and ending *June 30, 2006*.

Hospital Lease Payment	\$	-
Transfer from General Fund		515,117.00
<b>TOTAL</b>	<b>\$</b>	<b>515,117.00</b>

**SECTION XIV.** The following amounts are hereby appropriated in the Stokes-Reynolds Revenue Bond Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Hospital Operations	\$	300,000.00
Hospital Revenue Bond-Principal		199,000.00
Hospital Revenue Bond-Interest		16,117.00
<b>TOTAL</b>	<b>\$</b>	<b>515,117.00</b>

**SECTION XV.** It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

E-911 Charges	\$	225,000.00
Wireless 911 Fees	\$	100,000.00
Interest		4,000.00

Fund Balance		10,470.00
<b>TOTAL</b>	<b>\$</b>	<b>339,470.00</b>

**SECTION XVI.** The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Equipment	\$	74,400.00
Maint. & Repairs to Equipment		80,000.00
Telephone		70,000.00
Principle-Debt Payment		71,145.00
Interest-Debt Payment		13,925.00
Transfer to Capital Reserve		30,000.00
<b>TOTAL</b>	<b>\$</b>	<b>339,470.00</b>

**SECTION XVII.** The following amounts are hereby appropriated in the Senior Service Center Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Transfer from General Fund	\$	-
Senior Center General Purpose		5,913.00
NWPCOG Senior Center Operations		24,320.00
Walnut Cove Senior Center		20,000.00
Interest		24.00
Senior Center Outreach-NWPCOG		500.00
Fund Balance		10,441.00
<b>TOTAL</b>	<b>\$</b>	<b>61,198.00</b>

**SECTION XVIII.** It is estimated that the following revenues will be available for the Senior Service Center Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Salaries & Wages	\$	23,802.00
Social Security		1,475.00
Medicare Tax		345.00
Retirement		1,171.00
401k County Match		238.00
Group Insurance		3,564.00
Dental Insurance		228.00
Telephone		2,700.00
Postage		500.00
Utilities		4,300.00
Printing		400.00
Rent of Space		6,000.00
Maint. & Repairs Auto		700.00
Professional Services		7,000.00
Auto Supplies		1,500.00
Departmental Supplies		3,840.00
Food & Provisions		800.00
Miscellaneous Expense		377.00
Training		658.00
Advertising		800.00
Dues & Subscriptions		200.00
Equipment Non-Capitalized		600.00
<b>TOTAL</b>	<b>\$</b>	<b>61,198.00</b>

**SECTION XVIII.** 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, 2005* and ending *June 30, 2006*.

Principle of Bond Maturing	\$	2,172,546.00
Interest of Bonds		809,262.00
Bond Service Charges		-
<b>TOTAL</b>	<b>\$</b>	<b>2,981,808.00</b>

**SECTION XX.** It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Approp. from B.O.E. 1/2 cent Sales Tax(G.E.)(40)	\$	447,470.00
Approp. from General Fund		2,534,338.00
Approp. from B.O.E. 1/2 cent Sales Tax(G.E.)(42)		-
<b>TOTAL</b>	<b>\$</b>	<b>2,981,808.00</b>

**SECTION XXI.** 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, 2005* and ending *June 30, 2006*.

Public Assistance	\$	1,175,661.00
Medical Assistance		1,875,000.00
Aid to the Blind		8,500.00
Child Day Care		1,647,521.00
<b>TOTAL</b>	<b>\$</b>	<b>4,706,682.00</b>

**SECTION XXII.** It is estimated that the following revenues will be available in the Public Assistance Accounts for the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

Federal/State Contribution	\$	2,172,460.00
Appropriation from General Fund		2,534,222.00
<b>TOTAL</b>	<b>\$</b>	<b>4,706,682.00</b>

**SECTION XXIII.** 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, 2005* and ending *June 30, 2006*

<i>CONTRACTUAL SERVICES</i>		
City of King	\$	262,768.00
<b>TOTAL</b>	<b>\$</b>	<b>262,768.00</b>

**SECTION XXIII.** It is estimated that the following revenue will be available for the King Fire District Fund in the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

District Fire Tax	\$	198,500.00
Prior Year Tax	\$	10,000.00
Fund Balance		7,968.00
1 Cent Sales Tax		17,300.00
1/2 Cent Sales Tax (40)		11,500.00
1/2 Cent Sales Tax (42)		6,500.00

1/2 Cent Sales Tax (44)		11,000.00
<b>TOTAL</b>	<b>\$</b>	<b>262,768.00</b>

**SECTION XXV.** There is hereby levied a tax at the rate of four cents (\$.05) per one hundred (\$100.00) valuation of property listed for taxes as of January 1, 2005 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 \$401,010,101 for the purpose of taxation and an estimated collection rate of (99%).

**SECTION XXVI.** 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, 2005* and ending *June 30, 2006*.

<i>Misc. Contractual Services</i>	\$	43,989.00
<b>TOTAL</b>	<b>\$</b>	<b>43,989.00</b>

**SECTION XXVII.** 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, 2005* and ending *June 30, 2006*.

District Fire Tax		20,500.00
Prior Year Tax		700.00
1 Cent Sales Tax		2,150.00
1/2 Cent Sales Tax (40)		1,450.00
1/2 Cent Sales Tax (42)		825.00
1/2 Cent Sales Tax (44)		1,400.00
Fund Balance Appropriated		16,964.00
<b>TOTAL</b>	<b>\$</b>	<b>43,989.00</b>

**SECTION XXVIII.** 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, 2005 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 \$82,828,283 of property for the purpose of taxation and an estimated collection rate of (99%).

**SECTION XXVIII** 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, 2005* and ending *June 30, 2006*.

<i>CONTRACTUAL SERVICES</i>		
Professional Services	\$	2,000.00
Utilities		14,000.00
Maintenance and Repair-Bldg/Grounds		4,355.00
Maintenance and Repair-Equipment		15,000.00
Maintenance and Repair-Trucks		3,500.00
Maintenance and Repair-Communications		2,000.00
Insurance		23,500.00
Sub-Total	<b>\$</b>	<b>64,355.00</b>

<i>MATERIALS, SUPPLIES AND EXPENSE</i>		
Fire Equipment	\$	8,945.00
Rescue Equipment		10,325.00
Automotive Supplies		4,500.00
Uniforms		-
Miscellaneous		3,000.00
Dues and Subscriptions		2,000.00
Departmental Supplies		5,500.00



Training		3,000.00
Office Supplies		577.00
NC Fire/Rescue Pension		2,000.00
	Sub-Total	\$ 39,847.00
<i>CAPITAL OUTLAY</i>		
Debt Service	\$	43,600.00
Capital Outlay-Equipment		46,800.00
Escrow Account		10,000.00
	Sub-Total	\$ 100,400.00
<b>TOTAL</b>	<b>\$</b>	<b>204,602.00</b>

**SECTION XXX** It is estimated that the following revenues will be available for the Walnut Cove Fire District in the fiscal year beginning *July 1, 2005* and ending *June 30, 2006*.

District Fire Tax		152,500.00
Prior Year Tax		3,202.00
1Cent Sales Tax		6,000.00
1/2 Cent Sales Tax (40)		4,000.00
1/2 Cent Sales Tax (42)		2,000.00
1/2 Cent Sales Tax (44)		4,000.00
Appropriation from Town of Walnut Cove		30,000.00
Fund Balance Appropriated		-
Other		2,900.00
<b>TOTAL</b>	<b>\$</b>	<b>204,602.00</b>

**SECTION XXXI.** There is hereby levied a tax at the rate of one and seven thousandths cents (\$0.05) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2005 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 \$308,080,808 of property for the purpose of taxation and an estimated collection rate of (99%).

**SECTION XXXII.** 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, 2005* and ending *June 30, 2006*.

South Stokes	\$	118,887.00
Danbury		131,474.00
Sauratown		173,590.00
Stokes-Rockingham		146,059.00
Northeast Stokes		151,797.00
Francisco		151,596.00
Lawsonville		95,401.00
Pinnacle		134,867.00
Westfield		41,459.00
Pilot Mountain Rescue		15,949.00
Pilot Knob Fire		15,200.00
Double Creek		116,971.00
<b>TOTAL</b>	<b>\$</b>	<b>1,293,250.00</b>

**SECTION XXXIII.** It is estimated that the following revenues will be available for the Stokes County Service

District in the fiscal year beginning *July 1, 2005* and *June 30, 2006*.

Fund Balance Appropriation	\$	-
Service District Fire Tax		1,013,728.00
Service District Fire Tax-Prior Year		44,522.00
1 Cent Sales Tax		85,000.00
1/2 Cent Sales Tax (40)		60,000.00
1/2 Cent Sales Tax (42)		35,000.00
1/2 Cent Sales Tax (44)		55,000.00
<b>TOTAL</b>	<b>\$</b>	<b>1,293,250.00</b>

**SECTION XXXIII.** There is hereby levied a tax at the rate of five cents (\$0.055) per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2005 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 \$1,900,145,802 of property for the purpose of taxation and an estimated collection rate of (97%).

**SECTION XXXV.** 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 XXXVI.** The Stokes County Board of Education shall supply the Stokes County Board of County Commissioners with a copy of any Budget Amendments. Stokes County Board of Education's annual audit shall include a compliance section for the County funding and requirements.

**SECTION XXXVII.** There is hereby levied a tax at the rate of sixty-two (\$0.60) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2005 located within Stokes County for the purpose of supplementing the revenues of Stokes County. The rate is based on an estimated valuation of \$3,162,555,344 of property for the purpose of taxation and an estimated collection rate of (95.37%).

**SECTION XXXVIII.** 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 1st DAY OF JULY, 2005**

There being no further business to come before the Board, Chairman John Turpin entertained a motion to adjourn the budget work session.

Vice Chairman Inman moved to adjourn the budget work session.

Commissioner McHugh seconded and the motion carried unanimously.

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**Darlene M. Bullins**  
Clerk to the Board

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**John M. Turpin**  
Chairman