

STATE OF NORTH CAROLINA)
)
COUNTY OF STOKES)
)

OFFICE OF THE COMMISSIONERS
STOKES COUNTY GOVERNMENT
DANBURY, NORTH CAROLINA
JUNE 23, 2008

The Board of Commissioners of the County of Stokes, State of North Carolina, met for a recessed budget work session (recessed from the June 19th budget work session) in the Commissioners' Chambers of the Ronald Wilson Reagan Memorial Building (Administrative Building) located in Danbury, North Carolina on Monday, June 23, 2008 at 4:30 pm with the following members present:

Chairman J. Leon Inman
Vice-Chairman Jimmy Walker
Commissioner Ron Carroll
Commissioner Ernest Lankford
Commissioner Stanley Smith

County Personnel in Attendance:
County Manager K. Bryan Steen
Clerk to the Board Darlene Bullins
Finance Director Julia Edwards

Chairman J. Leon Inman called the recessed budget work session to order.

Commissioner Smith delivered the invocation.

GENERAL GOVERNMENT-GOVERNING BODY-PLEDGE OF ALLEGIANCE

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

GENERAL GOVERNMENT – GOVERNING BODY – BUDGET WORK SESSION

County Manager Bryan Steen presented each member with a copy of the proposed Fiscal Year 2008-09 County Budget with the amendments approved by the Board of

Commissioners on June 19, 2008, which included the following proposed Budget Ordinance for F/Y 2008-09:

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, 2008* and ending *June 30, 2009* in accordance with the chart of accounts heretofore established for this County:

100.4120.000	Administration	\$	216,522.00
100.4380.000	Animal Control		189,366.00
100.6150.000	Arts Council		77,538.00
100.9910.000	Contingency		503,930.00
100.4950.000	Cooperative Extension		192,674.00
100.9100.000	Debt Service		3,024,910.00
100.4321.000	District Resource Center		156,960.00
100.4920.000	Economic Development		327,226.00
100.4170.000	Elections		161,323.00
100.4325.000	Emergency Communications		590,124.00
100.4330.000	Emergency Management		144,216.00
100.4370.000	Emergency Medical Services		2,439,835.00
100.5192.000	Environmental Health		270,325.00
100.4130.000	Finance		315,198.00
100.4340.000	Fire & Rescue		203,941.00
100.5920.000	Forsyth Tech		6,350.00
100.4141.000	GIS/Mapping		191,142.00
100.4110.000	Governing Body		778,843.00
100.5100.000	Family Health Center		1,513,925.00
100.5190.000	Home Health		739,953.00
100.4210.000	Information Systems		233,460.00
100.4320.000	Jail		1,356,081.00
100.5191.000	King Clinic		117,096.00
100.4150.000	Legal		65,620.00
100.6110.000	Libraries		449,281.00
100.4360.000	Medical Examiner		23,000.00
100.5200.000	Mental Health		398,820.00
100.4960.000	Natural Resources		169,084.00
100.6121.000	Parks		16,980.00
100.4910.000	Planning		370,058.00
100.4190.000	Public Buildings		1,535,400.00
100.4131.000	Purchasing		66,034.00
100.6130.000	Recreation		117,484.00
100.4180.000	Register of Deeds		253,532.00
100.5911.000	School -- Current Expense		10,309,600.00
100.5860.000	Senior Services		561,343.00

100.4310.000	Sheriff's Department	2,484,040.00
100.5310.000	Social Services	3,315,108.00
100.5840.000	Aid to Blind	3,000.00
100.5850.000	Child Daycare	1,673,649.00
100.5450.000	Medicaid	1,371,008.00
100.5410.000	Public Assistance	1,956,431.00
100.4720.000	Solid Waste	1,344,732.00
	Special Appropriation	498,298.00
100.4160.000	Superior Court	59,714.00
100.4140.000	Tax Administration	490,727.00
100.4250.000	Vehicle Maintenance	149,697.00
100.5820.000	Veteran Services	17,942.00
100.9820.960	Capital Reserve	65,000.00
100.9820.982	Revaluation Fund	155,170.00
100.9820.984	Transfer SRMH	300,000.00
100.9820.991	School Capital Outlay/Capital Reserve Fund	-
	TOTAL	\$ 41,971,690.00

SECTION II. It is estimated that the following revenues will be available for the General Fund in the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Ad Valorem Taxes	\$	19,973,616.00
Other Taxes & Licenses		5,102,800.00
Unrestricted Intergovernmental Revenues		1,997,248.00
Restricted Intergovernmental Revenues		7,472,521.00
Permits and Fees		400,020.00
Sales and Services		3,647,911.00
Investment Earnings		425,000.00
Miscellaneous		140,429.00
Transfers		1,792,145.00
Proceeds from Financing		1,020,000.00
Fund Balance		-
TOTAL	\$	41,971,690.00

SECTION III. The appropriation to the Board of Education's current expense account shall be allocated from the General Fund for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009* as follows:

Schools- Current Expense	\$	10,309,600.00
TOTAL	\$	10,309,600.00

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, 2008* and ending *June 30, 2009*.

Appropriated from General Fund	\$	10,309,600.00
--------------------------------	----	---------------

TOTAL	\$	10,309,600.00
--------------	-----------	----------------------

SECTION V. The following amounts are hereby appropriated in the School Capital Outlay/Capital Reserve Fund to the Board of Education's Capital Outlay account for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Schools Capital Outlay	608,440.00
Transfer to General Fund-Debt Service	1,739,060.00
Public School Capital Building Fund-ADM	298,315.00
Public School Capital Building Fund-ADM-Matching	52,500.00
Public School Capital Building Fund-Lottery Funds	-

TOTAL	\$	2,698,315.00
--------------	-----------	---------------------

SECTION VI. It is estimated that following revenues will be available for the School Capital Outlay/Capital Reserve Fund to the Board of Education's Capital Outlay account for this fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

BOE 1/2 cent Sales Tax-Article 40	675,000.00
BOE 1/2 cent Sales Tax-Article 42	1,375,000.00
Public School Capital Fund-Adm	298,315.00
Public School Capital Fund-Lottery Funds	-
Fund Balance	350,000.00

TOTAL	\$	2,698,315.00
--------------	-----------	---------------------

SECTION VII. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Sheriff's Department	\$	10,000.00
Public Building		50,000.00
Solid Waste		5,000.00
Transfer to General Fund		52,635.00
Transfer to E911 Fund		30,000.00

TOTAL	\$	147,635.00
--------------	-----------	-------------------

SECTION VIII. It is estimated that the following revenues will be available for the Capital Reserve Fund for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Appropriated from General Fund	\$	65,000.00
Animal Control	\$	800.00
Information Systems	\$	6,100.00
Emergency Communications	\$	775.00
EMS	\$	1,275.00
Finance	\$	5,000.00
Fire Marshal	\$	4,080.00
Tax Maps	\$	3,550.00
Jail	\$	420.00

Tax	\$	6,135.00
Sheriff's Department	\$	5,700.00
Solid Waste	\$	7,000.00
Superior Court	\$	1,800.00
Vehicle Maintenance	\$	10,000.00
E911		30,000.00
TOTAL	\$	147,635.00

SECTION IX. The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Salaries & Wages	\$	92,059.00
Social Security		5,697.00
Medicare Tax		1,335.00
Retirement		4,539.00
401k County Match		921.00
Group Insurance		11,811.00
Dental Insurance		791.00
Postage		17,000.00
Printing		3,000.00
Maint. & Repairs Auto		1,500.00
Misc. Contractual Services		-
Auto Supplies		3,000.00
Departmental Supplies		4,320.00
Travel		-
Training		6,412.00
Advertising		700.00
Dues & Subscriptions		1,750.00
Equipment Non Capitalized		5,335.00
TOTAL	\$	160,170.00

SECTION X. It is estimated that the following revenues will be available for the Revaluation Fund for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Transfer to General Fund	\$	155,170.00
Fund Balance		5,000.00
TOTAL	\$	160,170.00

SECTION XI. It is estimated that the following revenues will be available for the Regional Sewer Fund for fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Sewer Fees	\$	166,070.00
Fund Balance		-
TOTAL	\$	166,070.00

SECTION XII. The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Salaries & Wages	\$	2,590.00
Social Security		161.00
Medicare Tax		38.00
Retirement		128.00
401K		26.00
Group Insurance		394.00
Dental Insurance		27.00
Telephone		2,500.00
Utilities		9,500.00
Travel		2,000.00
Maint. & Repairs Equipment		20,000.00
Miscellaneous Contractual Services		30,000.00
Miscellaneous Expense		-
Principal		79,422.00
Interest		19,284.00
Transfer to General Fund		-
TOTAL	\$	166,070.00

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, 2008* and ending *June 30, 2009*.

Transfer from General Fund	\$	300,000.00
TOTAL	\$	300,000.00

SECTION XIV. The following amounts are hereby appropriated in the Stokes-Reynolds Revenue Bond Fund for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Hospital Operations	\$	300,000.00
TOTAL	\$	300,000.00

SECTION XV. It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

E-911 Charges	\$	174,000.00
Wireless 911 Fees	\$	125,000.00
Interest		3,000.00
Transfer from Capital Reserve		30,000.00
Fund Balance		201.00
TOTAL	\$	332,201.00

SECTION XVI. The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal

year beginning *July 1, 2008* and ending *June 30, 2009*.

Salaries & Wages	\$	15,908.00
Social Security Tax		985.00
Medicare Tax		230.00
Retirement		784.00
401K		159.00
Group Insurance		1,969.00
Dental Insurance		133.00
Professional Services		53,617.00
Telephone		87,200.00
Maint. & Repairs to Equipment		57,122.00
Misc. Contractual Services		-
Departmental Supplies		285.00
Training		6,840.00
Equipment		-
Equipment Non Capitalized		21,900.00
Principle-Debt Payment		81,351.00
Interest-Debt Payment		3,718.00
TOTAL	\$	332,201.00

SECTION XVII. The following amounts are hereby appropriated in the Senior Service Center Fund for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Transfer from General Fund	\$	26,160.00
Senior Center General Purpose		8,000.00
NWPCOG Senior Center Operations		28,602.00
Walnut Cove Senior Center		5,000.00
Interest		100.00
Town of Walnut Cove		7,500.00
Other Grants		-
Fund Balance		3,016.00
TOTAL	\$	78,378.00

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, 2008* and ending *June 30, 2009*.

Salaries & Wages	\$	25,998.00
Social Security		1,608.00
Medicare Tax		377.00
Retirement		1,282.00
401k County Match		260.00
Group Insurance		3,937.00
Dental Insurance		264.00
Telephone		4,000.00
Postage		800.00
Utilities		5,000.00

Printing	1,000.00
Rent of Space	6,000.00
Rental of Equipment	1,440.00
Maint. & Repairs Auto	600.00
Professional Services	18,000.00
Auto Supplies	600.00
Departmental Supplies	3,648.00
Food & Provisions	1,200.00
Miscellaneous Expense	300.00
Travel	192.00
Training	672.00
Advertising	600.00
Dues & Subscriptions	600.00
Equipment Non-Capitalized	-
TOTAL	\$ 78,378.00

SECTION XIX. 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, 2008* and ending *June 30, 2009*.

Principle of Bond Maturing and Other Financing	\$ 2,461,822.00
Interest of Bonds and Other Financing	563,088.00
TOTAL	\$ 3,024,910.00

SECTION XX. It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Transfer from School Capital Outlay/Capital Reserve	\$ 1,739,060.00
Approp. from General Fund	1,197,535.00
Transfer from Capital Reserve	-
Public School Capital Fund-ADM	88,315.00
TOTAL	\$ 3,024,910.00

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, 2008* and ending *June 30, 2009*.

Public Assistance	\$ 1,956,431.00
Medical Assistance	1,371,008.00
Aid to the Blind	3,000.00
Child Day Care	1,673,649.00
TOTAL	\$ 5,004,088.00

SECTION XXII. It is estimated that the following revenues will be available in the Public Assistance Accounts for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Federal/State Contribution	\$	2,570,006.00
Appropriation from General Fund		2,434,082.00

TOTAL **\$** **5,004,088.00**

SECTION XXIII. The following amounts are hereby appropriated in the Danbury Water Fund for the operation and activities of the District for the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Salaries & Wages	\$	5,178.00
Salaries & Wages-Contract		-
Social Security		321.00
Medicare Tax		75.00
Retirement		255.00
401K		52.00
Group Insurance		788.00
Dental Insurance		53.00
Professional Services		18,000.00
Telephone		360.00
Postage		300.00
Utilities		4,500.00
Maint. & Repairs Equipment		9,600.00
Misc. Contractual Services		4,000.00
Departmental Supplies		4,200.00
Miscellaneous		400.00
Employee Training		700.00
Advertising		300.00
Dues & Subscriptions		1,000.00
Principal		2,000.00
Interest		1,500.00
TOTAL	\$	53,582.00

SECTION XXIV. It is estimated that the following revenue will be available for the Danbury Water Fund in the fiscal year beginning *July 1, 2008* and ending *June 30, 2009*.

Water Fees	\$	53,582.00
Fund Balance		-
TOTAL	\$	53,582.00

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, 2008* and ending *June 30, 2009*.

<i>CONTRACTUAL SERVICES</i>		
City of King	\$	276,288.00

TOTAL	\$	276,288.00
--------------	-----------	-------------------

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, 2008* and ending *June 30, 2009*.

District Fire Tax	\$	223,788.00
Prior Year Tax		8,000.00
Fund Balance		-
1 Cent Sales Tax		16,000.00
1/2 Cent Sales Tax (40)		16,000.00
1/2 Cent Sales Tax (42)		7,500.00
1/2 Cent Sales Tax (44)		5,000.00
TOTAL	\$	276,288.00

SECTION XXVII. There is hereby levied a tax at the rate of five and one-half cents (\$.055) per one hundred (\$100.00) valuation of property listed for taxes as of January 1, 2008 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 \$421,687,887 for the purpose of taxation and an estimated collection rate of (96.49%).

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, 2008* and ending *June 30, 2009*.

<i>Misc. Contractual Services</i>	\$	54,690.00
TOTAL	\$	54,690.00

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, 2008* and ending *June 30, 2009*.

District Fire Tax		42,150.00
Prior Year Tax		800.00
1 Cent Sales Tax		1,500.00
1/2 Cent Sales Tax (40)		1,000.00
1/2 Cent Sales Tax (42)		1,000.00
1/2 Cent Sales Tax (44)		1,000.00
Fund Balance Appropriated		7,240.00
TOTAL	\$	54,690.00

SECTION XXX. There is hereby levied a tax at the rate of five cents (\$.05) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2008 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 \$87,366,495 of property for the purpose of taxation and an estimated collection rate of (96.49%).

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, 2008* and ending *June 30, 2009*.

<i>CONTRACTUAL SERVICES</i>		
Professional Services	\$	2,000.00
Utilities		14,650.00
Maintenance and Repair-Bldg/Grounds		5,750.00
Maintenance and Repair-Equipment		29,300.00
Maintenance and Repair-Trucks		2,500.00
Maintenance and Repair-Communications		1,000.00
Insurance		24,000.00
Sub-Total	\$	79,200.00
<i>MATERIALS, SUPPLIES AND EXPENSE</i>		
Fire Equipment	\$	12,500.00
Rescue Equipment		2,600.00
Automotive Supplies		-
Miscellaneous		12,500.00
Dues and Subscriptions		1,200.00
Departmental Supplies		1,200.00
Training		5,000.00
NC Fire/Rescue Pension		600.00
Sub-Total	\$	37,400.00
<i>CAPITAL OUTLAY</i>		
Debt Service	\$	20,375.00
Capital Outlay-Equipment		62,540.00
Escrow Account		25,000.00
Sub-Total	\$	107,915.00
TOTAL	\$	224,515.00

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, 2008* and ending *June 30, 2009*.

District Fire Tax	149,433.00
Prior Year Tax	5,000.00
1Cent Sales Tax	9,500.00
1/2 Cent Sales Tax (40)	9,500.00
1/2 Cent Sales Tax (42)	6,000.00
1/2 Cent Sales Tax (44)	4,500.00
Appropriation from Town of Walnut Cove	35,000.00
Fund Balance Appropriated	1,057.00
Other	4,525.00

TOTAL	\$	224,515.00
--------------	-----------	-------------------

SECTION XXXIII. There is hereby levied a tax at the rate of five cents (\$0.05) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2008 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 \$309,737,419 of property for the purpose of taxation and an estimated collection rate of (96.49%).

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, 2008 and ending June 30, 2009.*

South Stokes	\$	184,379.00
Danbury		189,482.00
Saturation		197,837.00
Stokes-Rockingham		168,915.00
Northeast Stokes		157,351.00
Francisco		150,138.00
Lawsonville		87,578.00
Pinnacle		109,261.00
Westfield		50,863.00
Pilot Mountain		12,764.00
Pilot Knob		18,687.00
Double Creek		119,081.00
Fire Marshal		-
TOTAL	\$	1,446,336.00

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, 2008 and ending June 30, 2009.*

Fund Balance Appropriation	\$	-
Service District Fire Tax		1,201,087.00
Service District Fire Tax-Prior Year		30,000.00
1 Cent Sales Tax		73,000.00
1/2 Cent Sales Tax (40)		73,000.00
1/2 Cent Sales Tax (42)		33,000.00
1/2 Cent Sales Tax (44)		35,000.00
Interest		1,249.00
TOTAL	\$	1,446,336.00

SECTION XXXVI. There is hereby levied a tax at the rate of six and one-half cents (\$0.065) per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2008 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 \$1,915,044,134 of property for the purpose of taxation and an estimated collection rate of (96.49%).

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 \$5,000 and a monthly report to the Board of County Commissioners.

- B. He may transfer amounts up to \$5,000.00 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 salary and wages accounts or capital outlay line-items to other line-item accounts without a report and approval by the Board of Commissioners.

SECTION XXXVIII. During the fiscal year beginning July 1 ,2008 and ending June 30, 2009, the Stokes County Board of Education is authorized to transfer, at its discretion, funds up to \$250,000 from the local Current Expense account fund balance to the Capital Outlay account in order to supplement the appropriation provided for in Section V of this ordinance.

The Stokes County Board of Education shall furnish the Stokes County Board of Commissioners a copy of the Board of Education's approved Budget Resolution for Fiscal Year 2008-09 and any amendments thereto. Stokes County Board of Education's annual audit shall include a compliance section for the County funding and requirements.

SECTION XXXIX. There is hereby levied a tax at the rate of sixty cents (\$0.60) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2008 located within Stokes County for the purpose of supplementing the revenues of Stokes County. The rate is based on an estimated valuation of \$3,291,121,054 property for the purpose of taxation and an estimated collection rate of (96.49%).

SECTION XXXX. 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 23rd DAY OF JUNE, 2008

Chairman Inman recessed the meeting until 5:00 pm in order to allow Board members to review the documents presented by Manager Steen.

The Board returned to open session of the June 19th meeting.

Capital Reserve – Budget Amendment #121

Finance Director Julia Edwards submitted Budget Ordinance Amendment #121.

To amend the General Fund, the expenditures are to be changed as follows:

Account Number	Account Description	Current Budgeted Amount	Increase (Decrease)	As Amended
100.9910.000	Contingency Contingency	\$136,256.00	\$(110,835.00)	\$25,421.00

	Transfers			
100.9910.000	Transfer to Capital Reserve	\$270,034.00	\$110,835.00	\$380,869.00
	Totals	\$406,290.00	\$00.00	\$406,290.00
	Capital Reserve Fund			
201.4380.002	Animal Control	\$31,350.00	\$800.00	\$32,150.00
201.4325.002	Emergency Communications	\$7,500.00	\$775.00	\$8,275.00
201.4370.010	EMS	\$115,000.00	\$1,275.00	\$116,275.00
201.4130.000	Finance	\$00.00	\$5,000.00	\$5,000.00
201.4340.000	Fire Marshal	\$00.00	\$4,080.00	\$4,080.00
201.4141.015	Tax Maps	\$5,321.00	\$3,550.00	\$8,871.00
201.4210.009	Information Systems	\$00.00	\$6,100.00	\$6,100.00
201.4320.001	Jail	\$10,377.00	\$420.00	\$10,797.00
201.4140.000	Tax	\$00.00	\$6,135.00	\$6,135.00
201.4310.001	Sheriff's Department	\$30,000.00	\$5,700.00	\$35,700.00
201.4720.018	Solid Waste	\$00.00	\$7,000.00	\$7,000.00
201.4160.000	Superior Court	\$1,187.00	\$20,000.00	\$21,187.00
201.4250.006	Vehicle Maintenance	\$96,812.00	\$10,000.00	\$106,812.00
201.6110.000	Library	\$40,000.00	\$40,000.00	\$80,000.00
	Totals	\$337,547.00	\$110,835.00	\$448,382.00

This budget amendment is justified as follows:

To transfer funds from Capital Reserve Fund for the purchase of Capital Outlay.

This will result in a net increase of \$110,835.00 in the expenditures and other financial use to the County's annual budget. To provide the additional revenue for the above, the following revenues will increase. These revenues have already been received or are verified they will be received in this fiscal year.

Account Number	Account Description	Current Budgeted Amount	Increase (Decrease)	As Amended
	Capital Reserve Fund			
201.3981.000	Transfer from General Fund	\$270,034.00	\$110,835.00	\$380,869.00
	Totals	\$270,034.00	\$110,835.00	\$380,869.00

Finance Director Julia Edwards discussed Budget Amendment #121 with the Board.

Chairman Inman entertained a motion to approve Budget Amendment #121.

Commissioner Lankford moved to approve Budget Amendment #121. Vice Chairman

Walker seconded and the motion carried unanimously.

Discussion – Rural Hall and Walnut Cove Fire Districts

Commissioner Carroll requested to discuss the following:

- Motion approved by the Board on June 19th states that the \$5,333 appropriation to the Fire Marshal in both the Rural Hall and Walnut Cove Fire Districts' budgets be removed and added to each fire departments' appropriation
- The proposed budgets for each department along with the proposed Budget Ordinance submitted do not reflect that the \$5,333 has been added to the fire departments' appropriation, the \$5,333 has been decreased from each departments' fund balance
- The intention of the initial motion presented and approved on the 19th did not intend for the \$5,333 to be deducted from their fund balance, it was intended to be added to their appropriation

Finance Director Julia Edwards noted that it was her understanding to decrease the fund balance appropriation due to the fact that each department received their initial request.

The Board discussed the initial motion presented by Commissioner Carroll and the final motion submitted by Vice Chairman Walker on June 19th.

Commissioner Carroll noted that if the proposed Budget Ordinance is adopted as submitted, it is not going to reflect the motion approved by the Board on June 19th.

Commissioner Lankford noted that giving each department an additional \$5,333 would be appropriating more than the individual department requested.

Commissioner Carroll reiterated that the proposed Budget Ordinance could be adopted either way, but if the proposed ordinance is not amended, it would not reflect the approved motion on June 19th and would not be the budget he agreed to support.

Section XXXVIII

Commissioner Carroll moved to amend Section #38 of the proposed Budget Ordinance as follows:

- During the fiscal year beginning July 1, 2008 and ending June 30, 2009, the Stokes County Board of Education is authorized to transfer at its discretion, funds up to \$250,000 from the local Current Expense account fund balance to

the Capital Outlay account in order to supplement the appropriations provided for in Section V of this ordinance.

- The Stokes County Board of Education shall furnish the Stokes County Board of Commissioners a copy of the Board of Education's approved Budget Resolution for fiscal year 2008-09 and any amendments thereto. Stokes County Board of Education's annual audit shall include a compliance section for the County funding and requirements.

Commissioner Lankford seconded the motion.

The Board discussed Commissioner Carroll's motion.

The motion was unanimous.

Section XXXVII

Commissioner Carroll moved to amend Section #37 (Items A & B) of the proposed

Budget Ordinance as follows:

- He may transfer amounts between object-of-expenditure within a department up to \$1,000.00 and a monthly report to the Board of County Commissioners
- 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.

Commissioner Smith seconded the motion.

Commissioner Carroll noted that a recent budget amendment was brought to the Board for approval with line items that were under \$5,000 which could have been a budget memorandum and that he would like to have a clear cut rule for budget amendments as opposed to a budget memorandum.

County Manager Bryan Steen noted that the budget amendment noted was an extremely large amount even though the individual amounts were under the \$5,000 limit, he felt that due to such large amount, it should be brought to the Board.

The Board discussed the motion presented by Commissioner Carroll.

Chairman Inman called the vote.

The motion failed (1-4) with Chairman Inman, Vice Chairman Walker, Commissioner Lankford, and Commissioner Smith voting against the motion.

Section XXXV and Section XXXVI

Commissioner Carroll moved to amend Section #35 and Section #36 of the proposed Budget Ordinance as follows:

Section #35

- It is estimated that the following revenues will be available for the Stokes County Service District in the fiscal year beginning July 1, 2008 and ending June 30, 2009:
 - Fund Balance Appropriation = \$0.00
 - Service District Fire Tax = \$1,154,887.00
 - Service District Fire Tax-Prior Tax = \$30,000.00
 - 1 Cent Sales Tax = \$92,500.00
 - ½ Cent Sales Tax (40) = \$92,500.00
 - ½ Cent Sales Tax (42) = \$40,000.00
 - ½ Cent Sales Tax (44) = \$35,000.00
 - Interest = \$1,449.00

Section #36

- There is hereby levied a tax at the rate of six and one-fourth cents (\$0.625) per hundred dollars (\$100.00) valuation of property.....

Commissioner Smith seconded the motion.

Commissioner Carroll noted that the Board last year with himself dissenting raised the tax rate on part of the county to provide a service for the whole county, this year the proposed Budget Ordinance removes that expense from the Service District so it seems only fair to remove the tax. The motion is to remove only part of the tax from the citizens in the county who have the highest county tax burden.

Chairman Inman called the vote.

The motion failed (1-4) with Chairman Inman, Vice Chairman Walker, Commissioner Lankford, and Commissioner Smith voting against the motion.

Approval of the Proposed Budget Ordinance

Commissioner Carroll moved to approve the proposed Budget Ordinance as amended to Section #38 and leaving Walnut Cove Fire District and Rural Hall Fire District as written, not as the motion approved on June 19th. Commissioner Smith seconded and the motion carried (4-1) with Commissioner Carroll voting against the motion.

Adjournment

There being no further business to come before the Board, Chairman Inman entertained a motion to adjourn the recessed meeting.

Commissioner Lankford moved to adjourn the recessed meeting. Vice Chairman Walker seconded and the motion carried unanimously.

Darlene M. Bullins
Clerk to the Board

J. Leon Inman
Chairman