

King Fire District

Chairman Inman noted that King City Manager John Cater requested the Board increase the King Fire Tax to 6.5 cents (1 cent increase).

Finance Director Julia Edwards noted that the current value is estimated to generate \$239,758 in Fire Tax revenue.

The Board discussed the one cent Fire Tax increase request, which would equal the current Fire Service District Fire Tax.

Chairman Inman requested the desire of each Board member regarding the one cent increase for the King Fire District.

- Vice Chairman Walker – increase to 6.5 cents, no more than Service District rate
- Commissioner Smith – increase to 6.5 cents, no more than Service District rate
- Commissioner Carroll – increase to 6.5 cents, no more than Service District rate
- Commissioner Lankford – have a problem increasing any taxes in a revaluation year, but will go along with the one cent tax increase
- Chairman Inman – not happy about increasing taxes, but can increase to 6.5 cents, no more than Service District rate

Chairman Inman entertained a motion

Commissioner Smith moved to increase the King Fire District Tax from 5.5 cents to 6.5 cents. Vice Chairman Walker seconded and the motion carried unanimously.

Rural Hall Fire District Fund

Chairman Inman noted the current Rural Hall Fire Tax rate is 5 cents and that there had been no request for any increase.

Chairman Inman entertained a motion.

Commissioner Lankford moved to approve that the Rural Hall Fire Tax remain at 5 cents. Vice Chairman Walker seconded and the motion carried unanimously.

Walnut Cove Fire District Fund

Chairman Inman noted the current Walnut Cove Fire Tax rate is 5 cents and that there had been no request for any increase.

Chairman Inman entertained a motion.

Commissioner Smith moved to approve that the Walnut Cove Fire Tax remain at 5 cents. Vice Chairman Walker seconded and the motion carried unanimously.

Fiscal Year 2009-10 Budget Ordinance

Finance Director Julia Edwards presented the Board with a copy of the budget that was adopted on June 24th and a copy of the proposed Fiscal Year 2009-10 Budget Ordinance for the

Board's review. Director Edwards noted that \$12,000 Contingency would need to be deducted from the Fire Service District and the Fire Tax and Revenue be changed for the King Fire District.

The Board discussed the proposed Budget Ordinance submitted by Finance Director Edwards.

Commissioner Carroll noted the need to change reminder to remainder in Section XXXIX. Commissioner Smith noted the need to correct the spelling for Sauratown Fire Dept.

County Mileage Reimbursement

The Board discussed the county's current mileage reimbursement rate of 34.5 cents per mile. The proposed Budget Ordinance includes an increase to 55 cents per mile. Commissioner Carroll suggested the reimbursement mileage rate be set at 41 cents per mile.

Chairman Inman requested the desire of each Board member regarding setting the mileage reimbursement rate at 41 cents per mile.

- Commissioner Smith – 41 cents per mile
- Commissioner Carroll – 41 cents per mile
- Vice Chairman Walker – 41 cents per mile
- Chairman Inman – 41 cents per mile
- Commissioner Lankford – have a problem increasing any rate in a revaluation year

Chairman Inman reiterated to the Manager the need to reinforce to Department Heads, the need for employees to use a county vehicle. Vice Chairman Walker noted the need to continue to explore ways to reduce travel costs such as carpooling.

Chairman Inman entertained a motion.

Commissioner Carroll moved to adjust the county's mileage reimbursement rate to 41 cents per mile. Commissioner Smith seconded and the motion carried unanimously.

Finance Director Edwards corrected the changes suggested by the Board and submitted the following corrected Budget Ordinance for the Board's approval:

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, 2009* and ending *June 30, 2010* in accordance with the chart of accounts heretofore established for this County:

100.4120.000	Administration	\$	189,967.00
100.4380.000	Animal Control		177,201.00
100.6150.000	Arts Council		76,165.00
100.9910.000	Contingency		2,209,160.00
100.4950.000	Cooperative Extension		193,088.00
100.9100.000	Debt Service		2,526,200.00
100.4321.000	District Resource Center		159,295.00
100.4920.000	Economic Development		359,780.00

100.4170.000	Elections	185,699.00
100.4325.000	Emergency Communications	554,254.00
100.4330.000	Emergency Management	143,081.00
100.4370.000	Emergency Medical Services	2,399,270.00
100.5192.000	Environmental Health	264,640.00
100.4130.000	Finance	309,751.00
100.4340.000	Fire & Rescue	198,891.00
100.5920.000	Forsyth Tech	4,750.00
100.4141.000	GIS/Mapping	200,135.00
100.4110.000	Governing Body	743,154.00
100.5100.000	Family Health Center	1,628,314.00
100.5190.000	Home Health	748,060.00
100.4210.000	Information Systems	176,791.00
100.4320.000	Jail	1,366,105.00
100.5191.000	King Clinic	-
100.4150.000	Legal	65,620.00
100.6110.000	Libraries	489,281.00
100.4360.000	Medical Examiner	23,000.00
100.5200.000	Mental Health	398,820.00
100.4960.000	Natural Resources	163,073.00
100.6121.000	Parks	15,399.00
100.4910.000	Planning	365,782.00
100.4190.000	Public Buildings	884,336.00
100.4131.000	Purchasing	65,953.00
100.6130.000	Recreation	117,484.00
100.4180.000	Register of Deeds	251,514.00
100.5911.000	School -- Current Expense	10,338,277.00
100.5860.000	Senior Services	478,679.00
100.4310.000	Sheriff's Department	2,531,946.00
100.5310.000	Social Services	3,267,040.00
100.5840.000	Aid to Blind	2,600.00
100.5850.000	Child Daycare	1,582,730.00
100.5450.000	Medicaid	20,000.00
100.5410.000	Public Assistance	2,038,391.00
100.4720.000	Solid Waste	1,330,670.00
	Special Appropriation	521,848.00
100.4160.000	Superior Court	59,339.00
100.4140.000	Tax Administration	489,443.00
100.4250.000	Vehicle Maintenance	135,873.00
100.5820.000	Veteran Services	18,449.00
100.9820.960	Capital Reserve	10,000.00
100.9820.982	Revaluation Fund	129,086.00
100.9820.984	Transfer SRMH	-
100.9820.991	School Capital Outlay/Capital Reserve Fund	-
	TOTAL	\$ 40,608,384.00

SECTION II. It is estimated that the following revenues will be available for the General Fund in the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Ad Valorem Taxes	\$ 21,512,277.00
Other Taxes & Licenses	4,017,486.00
Unrestricted Intergovernmental Revenues	2,158,725.00
Restricted Intergovernmental Revenues	6,623,137.00
Permits and Fees	361,385.00
Sales and Services	3,538,511.00
Investment Earnings	275,000.00
Miscellaneous	79,790.00
Transfers	1,352,073.00
Proceeds from Financing	390,000.00
Fund Balance	300,000.00
TOTAL	\$ 40,608,384.00

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, 2009* and ending *June 30, 2010* as follows:

Schools- Current Expense	\$ 10,338,277.00
TOTAL	\$ 10,338,277.00

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, 2009* and ending *June 30, 2010*.

Appropriated from General Fund	\$ 10,338,277.00
TOTAL	\$ 10,338,277.00

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, 2009* and ending *June 30, 2010*.

Schools Capital Outlay	732,075.00
Transfer to General Fund-Debt Service	1,326,200.00
Public School Capital Building Fund-ADM	-
Public School Capital Building Fund-ADM-Matching	-
Public School Capital Building Fund-Lottery Funds	-
TOTAL	\$ 2,058,275.00

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, 2009* and ending *June 30, 2010*.

BOE 1/2 cent Sales Tax-Article 40	700,000.00
BOE 1/2 cent Sales Tax-Article 42	850,000.00
Public School Capital Fund-Adm	-
Public School Capital Fund-Lottery Funds	-
Fund Balance	508,275.00
TOTAL	\$ 2,058,275.00

SECTION VII. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Sheriff's Department	\$ 10,000.00
Transfer to General Fund	28,873.00
TOTAL	\$ 38,873.00

SECTION VIII. It is estimated that the following revenues will be available for the Capital Reserve Fund for the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Appropriated from General Fund	\$ 10,000.00
Animal Control	\$ 5,000.00
Public Buildings	\$ 8,552.00
Planning	\$ 5,000.00
Tax Maps	\$ 5,321.00
Solid Waste	\$ 5,000.00
TOTAL	\$ 38,873.00

SECTION IX. The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Salaries & Wages	\$ 93,871.00
Social Security	5,820.00
Medicare Tax	1,361.00
Retirement	4,628.00
401k County Match	653.00
Group Insurance	11,451.00
Dental Insurance	710.00
Postage	2,000.00
Printing	1,000.00
Maint. & Repairs Equipment	500.00
Maint. & Repairs Auto	1,500.00
Auto Supplies	1,250.00
Departmental Supplies	1,920.00
Advertising	672.00
Dues & Subscriptions	1,750.00
TOTAL	\$ 129,086.00

SECTION X. It is estimated that the following revenues will be available for the Revaluation Fund for the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Transfer to General Fund	\$	129,086.00
TOTAL	\$	129,086.00

SECTION XI. It is estimated that the following revenues will be available for the Regional Sewer Fund for fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Sewer Fees	\$	184,126.00
Grant		40,000.00
TOTAL	\$	224,126.00

SECTION XII. The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Salaries & Wages	\$	10,636.00
Social Security		659.00
Medicare Tax		154.00
Retirement		524.00
401K		81.00
Group Insurance		1,336.00
Dental Insurance		83.00
Telephone		2,500.00
Utilities		10,100.00
Travel		2,000.00
Maint. & Repairs Equipment		20,000.00
Miscellaneous Contractual Services		30,000.00
Professional Services		45,000.00
Principal		79,422.00
Interest		16,874.00
Principal		4,757.00
TOTAL	\$	224,126.00

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, 2009* and ending *June 30, 2010*.

Fund Balance	\$	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, 2009* and ending *June 30, 2010*.

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, 2009* and ending *June 30, 2010*.

E-911 Charges	\$	259,050.00
TOTAL	\$	259,050.00

SECTION XVI. The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Telephone		87,600.00
Maint. & Repairs to Equipment		63,500.00
Departmental Supplies		250.00
Training		7,000.00
Equipment		86,300.00
Equipment Non Capitalized		14,400.00
TOTAL	\$	259,050.00

SECTION XVII. The following amounts are hereby appropriated in the Senior Service Center Fund for the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Transfer from General Fund	\$	16,511.00
Senior Center General Purpose		10,000.00
NWPCOG Senior Center Operations		28,102.00
Walnut Cove Senior Center		5,000.00
Interest		210.00
Town of Walnut Cove		7,500.00
Fund Balance		7,602.00
TOTAL	\$	74,925.00

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, 2009* and ending *June 30, 2010*.

Salaries & Wages	\$	24,748.00
Social Security		1,609.00
Medicare Tax		376.00
Retirement		1,279.00
401k County Match		259.00
Group Insurance		3,817.00
Dental Insurance		237.00
Telephone		4,000.00
Postage		800.00
Utilities		5,000.00
Printing		300.00
Rent of Space		6,000.00
Rental of Equipment		1,400.00
Maint. & Repairs Auto		600.00
Professional Services		18,000.00
Auto Supplies		600.00
Departmental Supplies		3,000.00
Food & Provisions		1,200.00
Miscellaneous Expense		200.00
Travel		100.00
Training		500.00
Advertising		300.00
Dues & Subscriptions		600.00
TOTAL	\$	74,925.00

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, 2009* and ending *June 30, 2010*.

Principal of Bond Maturing and Other Financing	\$	1,898,934.00
Interest of Bonds and Other Financing		627,266.00
TOTAL	\$	2,526,200.00

SECTION XX. It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Transfer from School Capital Outlay/Capital Reserve	\$	1,326,200.00
Appropriation from General Fund		1,200,000.00
TOTAL	\$	2,526,200.00

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, 2009* and ending *June 30, 2010*.

Public Assistance	\$	2,038,391.00
Medical Assistance		20,000.00
Aid to the Blind		2,600.00
Child Day Care		1,582,730.00
TOTAL	\$	3,643,721.00

SECTION XXII. It is estimated that the following revenues will be available in the Public Assistance Accounts for the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Federal/State Contribution	\$	2,575,046.00
Appropriation from General Fund		1,068,675.00
TOTAL	\$	3,643,721.00

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, 2009* and ending *June 30, 2010*.

Salaries & Wages	\$	12,959.00
Social Security		803.00
Medicare Tax		188.00
Retirement		639.00
401K		91.00
Group Insurance		1,718.00
Dental Insurance		107.00
Professional Services		8,000.00
Postage		550.00
Utilities		6,000.00
Maint. & Repairs Equipment		6,000.00
Misc. Contractual Services		8,000.00
Departmental Supplies		5,000.00
Miscellaneous		400.00
Employee Training		1,500.00
Advertising		300.00
Dues & Subscriptions		1,100.00
Principal		2,000.00
Interest		1,300.00
Principal-County		6,641.00
Interest-County		5,269.00
TOTAL	\$	68,565.00

SECTION XXIV. It is estimated that the following revenue will be available for the Danbury Water Fund in the fiscal year beginning *July 1, 2009* and ending *June 30, 2010*.

Water Fees	\$	66,940.00
Tap Fees	\$	1,500.00
Interest	\$	125.00
TOTAL	\$	68,565.00

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, 2009* and ending *June 30, 2010*.

<i>CONTRACTUAL SERVICES</i>		
City of King	\$	324,390.00
TOTAL	\$	324,390.00

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, 2009* and ending *June 30, 2010*.

District Fire Tax	\$	283,350.00
Prior Year Tax		6,040.00
1 Cent Sales Tax		14,000.00
1/2 Cent Sales Tax (40)		15,000.00
1/2 Cent Sales Tax (42)		6,000.00
1/2 Cent Sales Tax (44)		-
TOTAL	\$	324,390.00

SECTION XXVII. There is hereby levied a tax at the rate of six and one-half cents (\$.065) per one hundred (\$100.00) valuation of property listed for taxes as of January 1, 2009 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 \$456,463,771 for the purpose of taxation and an estimated collection rate of (95.50%).

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, 2009* and ending *June 30, 2010*.

<i>Misc. Contractual Services</i>	\$	60,705.00
TOTAL	\$	60,705.00

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, 2009* and ending *June 30, 2010*.

District Fire Tax	44,166.00
Prior Year Tax	800.00
1 Cent Sales Tax	2,000.00
1/2 Cent Sales Tax (40)	3,000.00
1/2 Cent Sales Tax (42)	1,200.00
1/2 Cent Sales Tax (44)	-
Fund Balance Appropriated	9,539.00
TOTAL	\$ 60,705.00

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, 2009 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 \$92,494,698 of property for the purpose of taxation and an estimated collection rate of (95.50%).

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, 2009* and ending *June 30, 2010*.

<i>CONTRACTUAL SERVICES</i>	
Professional Services	\$ 2,500.00
Utilities	16,000.00
Maintenance and Repair-Bldg/Grounds	6,000.00
Maintenance and Repair-Equipment	37,200.00
Maintenance and Repair-Trucks	2,500.00
Maintenance and Repair-Communications	1,500.00
Insurance	20,300.00
Sub-Total	\$ 86,000.00
<i>MATERIALS, SUPPLIES AND EXPENSE</i>	
Fire Equipment	\$ 8,290.00
Rescue Equipment	4,000.00
Station/office Equipment	600.00
Automotive Supplies	-
Miscellaneous	12,000.00
Dues and Subscriptions	925.00
Departmental Supplies	7,000.00
Training	1,200.00
NC Fire/Rescue Pension	1,200.00
Sub-Total	\$ 35,215.00
<i>CAPITAL OUTLAY</i>	
Debt Service	\$ 68,540.00
Capital Outlay-Equipment	11,595.00
Escrow Account	35,000.00
Sub-Total	\$ 115,135.00
TOTAL	\$ 236,350.00

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, 2009* and ending *June 30, 2010*.

District Fire Tax	170,446.00
Prior Year Tax	5,000.00
1Cent Sales Tax	6,500.00
1/2 Cent Sales Tax (40)	6,500.00
1/2 Cent Sales Tax (42)	3,879.00
1/2 Cent Sales Tax (44)	-
Appropriation from Town of Walnut Cove	40,000.00
Fund Balance Appropriated	-
Other	4,025.00
TOTAL	\$ 236,350.00

SECTION XXXIII. 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, 2009 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 \$356,955,585 of property for the purpose of taxation and an estimated collection rate of (95.50%).

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, 2009* and ending *June 30, 2010*.

South Stokes	\$	200,859.00
Danbury		182,886.00
Sauratown		199,273.00
Stokes-Rockingham		178,423.00
Northeast Stokes		182,089.00
Francisco		158,318.00
Lawsonville		87,179.00
Pinnacle		141,128.00
Westfield		45,446.00
Pilot Mountain		14,088.00
Pilot Knob		19,635.00
Double Creek		127,065.00
TOTAL	\$	1,536,389.00

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, 2009* and ending *June 30, 2010*.

Fund Balance Appropriation	\$	36,307.00
Service District Fire Tax		1,309,082.00
Service District Fire Tax-Prior Year		20,000.00
1 Cent Sales Tax		65,000.00
1/2 Cent Sales Tax (40)		80,000.00
1/2 Cent Sales Tax (42)		25,000.00
1/2 Cent Sales Tax (44)		-
Interest		1,000.00
TOTAL	\$	1,536,389.00

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, 2009 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 \$2,108,871,686 of property for the purpose of taxation and an estimated collection rate of (95.50%).

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 ,2009 and ending June 30, 2010, the Stokes County Board of Education is authorized to transfer, at its discretion, funds up to \$300,000 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 2009-10 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. This budget would set the mileage reimbursement rate at 41 cents. Contingency for Salary Schedule/longevity of \$141,000 to be implemented with 8th pay period, retroactive to 1st pay period, and possible six (6) furlough days, beginning with 8th pay period are subject to revenue collections. Contingency for School's Current Expense of \$100,000 are subject to revenue collections. Hold Harmless is budgeted in the following priority listing:

1. Contingency for School Capital Outlay subject to equal match from Board of Education transferred from School's Current Expense Fund Balance \$300,000 authorized in section XXXVIII.
2. Dedicated Fund-Debt Service \$1,000,000
3. Contingency for Capital Outlay
Defibrillator (2) \$62,000

Attendance Software & Hardware \$39,660
AED/Defibrillator \$1,500
Asphalt \$50,000

4. Un-appropriated fund balance \$250,000
5. Paving \$100,000
6. YVEDDI Building \$50,000
7. Remainder of Hold Harmless to revert to fund balance

This budget incorporates the Health Department and Environmental Health revised fee schedules recommended by the Board of Health.

SECTION XXXX. 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, 2009 located within Stokes County for the purpose of supplementing the revenues of Stokes County. The rate is based on an estimated valuation of \$3,612,962,899 property for the purpose of taxation and an estimated collection rate of (95.50%).

SECTION XXXXI. 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 29TH DAY OF JUNE, 2009

The Board discussed ways to determine in January if the longevity steps, furlough days, etc. would be implemented as noted in Section XXXIX. Commissioner Carroll suggested possibly looking at revenues in January to determine if revenues are at or above revenues collected in January 2009. Chairman Inman noted the determining factor would be decided by the Board in January 2010.

Chairman Inman entertained a motion to approve the Stokes County Budget Ordinance for Fiscal Year 2009-10 and set the County tax rate at 60 cents.

Vice Chairman Walker moved to approve the Fiscal Year 2009-10 Budget Ordinance and set the county tax rate at 60 cents. Commissioner Smith seconded the motion.

Commissioner Lankford requested the Board vote on each Fire District separately.

Commissioner Carroll noted the Fire Taxes were a part of the Budget Ordinance and the motion on the floor was to adopt the Budget Ordinance.

The motion carried (4-1) with Commissioner Lankford voting against the Budget Ordinance.

Capital Reserve Resolution

Finance Director Julia Edwards submitted the following Capital Reserve Resolution for the Board's approval:

WHEREAS, the Board of Commissioners of the County of Stokes, State of North Carolina, has recognized the need for 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 2009-10 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	2007-08 Reserve Amount	2008-09 Appropriated	2008-09 Amendments	2008-09 Expenditures	2008-09 Reserve Amount
Administration	201.4120.000	\$1,250.00	\$0.00	\$25,000.00	\$0.00	\$26,250.00
Finance	201.4130.000	\$5,000.00	\$0.00	\$1,500.00	\$5,000.00	\$1,500.00
Tax Administration	201.4140.000	\$6,135.00	\$0.00	\$8,000.00	\$6,135.00	\$8,000.00
Tax Maps	201.4141.015	\$8,871.00	\$0.00	\$0.00	\$3,550.00	\$5,321.00
Register of Deeds	201.4180.025	\$38,611.00	\$0.00	\$126.00	\$0.00	\$38,737.00
Public Buildings	201.4190.013	\$78,552.00	\$50,000.00	\$0.00	\$20,000.00	\$108,552.00
Technology	201.4210.009	\$6,100.00	\$0.00	\$0.00	\$6,100.00	\$0.00
Vehicle Maintenance	201.4250.006	\$106,812.00	\$0.00	\$13,035.00	\$10,000.00	\$109,847.00
Sheriff's Department	201.4310.001	\$35,700.00	\$10,000.00	\$0.00	\$5,700.00	\$40,000.00
Economic Development	201.4920.027	\$214,178.00	\$0.00	\$21,325.00	\$0.00	\$235,503.00
Emergency Comm.	201.4325.002	\$8,275.00	\$0.00	\$0.00	\$775.00	\$7,500.00
Emergency Med. Ser.	201.4370.010	\$116,275.00	\$0.00	\$0.00	\$116,275.00	\$0.00
Fire Marshal	201.4340.000	\$4,080.00	\$0.00	\$0.00	\$4,080.00	\$0.00
Planning	201.4910.000	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Ag Advisory Committee	201.4950.009	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Animal Control	201.4380.002	\$32,150.00	\$0.00	\$0.00	\$7,150.00	\$25,000.00
Jail	201.4320.012	\$10,797.00	\$0.00	\$0.00	\$3,720.00	\$7,077.00
Library	201.6110.000	\$160,000.00	\$0.00	\$0.00	\$160,000.00	\$0.00
Town of Danbury	201.4920.027	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$0.00
Forsyth Tech	201.5912.018	\$13,600.00	\$0.00	\$0.00	\$0.00	\$13,600.00
Solid Waste	201.4720.018	\$7,000.00	\$5,000.00	\$0.00	\$7,000.00	\$5,000.00
Superior Court	201.4160.000	\$21,187.00	\$0.00	\$0.00	\$2,190.00	\$18,997.00
E911 Fund	201.4325.001	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00
Totals		\$944,573.00	\$65,000.00	\$68,986.00	\$412,675.00	\$665,884.00

The Board discussed the proposed Capital Reserve Resolution submitted by Director Edwards.

Chairman Inman entertained a motion.

Commissioner Carroll moved to approve the Resolution Establishing the Capital Reserve Fund as submitted. Commissioner Smith seconded and the motion carried unanimously.

Budget Amendment #79

Finance Director Julia Edwards submitted the following Budget Amendment #79 which reflects changes approved in the Fiscal Year 2009/10 Budget:

Account Number	ACCOUNT DESCRIPTION	BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
Current				
General Fund				
Contingency				
100.9910.000	Contingency	\$ 390,117.00	\$ (350,785.00)	\$ 39,332.00
100.9910.300	Personnel Cost	\$ 114,445.00	\$ (114,445.00)	\$ -
100.9910.500	Fuel Cost Contingency	\$ 45,000.00	\$ (45,000.00)	\$ -

Transfers

100.9820.984	Transfer to Stokes Reynolds Fund	\$ 300,000.00	\$ 300,000.00	\$ 600,000.00
100.9820.992	Transfer to Dedicated Fund-Debt Service	\$ -	\$ 210,230.00	\$ 210,230.00
TOTALS		\$ 849,562.00	\$ -	\$ 849,562.00
Stokes Reynolds Fund				
500.5700.000	Hospital Operations	\$ 300,000.00	\$ 300,000.00	\$ 600,000.00
		\$ 300,000.00	\$ 300,000.00	\$ 600,000.00
Dedicated Fund-Debt Services				
211.9100.000	School-Debt Service	\$ -	\$ 210,230.00	\$ 210,230.00
		\$ -	\$ 210,230.00	\$ 210,230.00

This budget amendment is justified as follows:

To transfer funds from contingency to the Stokes Reynolds Fund for expenditures in Fiscal Year 2009-10 and Dedicated Fund -Debt Services for reserve for future debt.

This will result in a net increase of \$510,230.00 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
Stokes Reynolds Fund				
500.3981.000	Transfer from General Fund	\$ 300,000.00	\$ 300,000.00	\$ 600,000.00
TOTALS		\$ 300,000.00	\$ 300,000.00	\$ 600,000.00
Dedicated Fund-Debt Services				
211.3981.000	Transfer from General Fund	\$ -	\$ 210,230.00	\$ 210,230.00
		\$ -	\$ 210,230.00	\$ 210,230.00

Commissioner Carroll moved to approve Budget Amendment #79 as submitted. Vice Chairman Walker seconded and the motion carried (4-1) with Commissioner Lankford voting against the motion.

Chairman Inman expressed his appreciation to Board members for their dedication and hard work.

Adjournment

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

Commissioner Smith moved to adjourn the recessed Budget Work Session.

Commissioner Carroll seconded and the motion carried unanimously.

Darlene M. Bullins
Clerk to the Board

J. Leon Inman
Chairman