

STATE OF NORTH CAROLINA)
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COUNTY OF STOKES)
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OFFICE OF THE COMMISSIONERS
STOKES COUNTY GOVERNMENT
DANBURY, NORTH CAROLINA
JUNE 23, 2010

The Board of Commissioners of the County of Stokes, State of North Carolina, met for a Budget Work Session in the third floor conference room of the Ronald Wilson Reagan Memorial Building (Administration Building) located in Danbury, North Carolina on Wednesday, June 23, 2010 at 4:00 pm with the following members present:

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

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

Chairman Jimmy Walker called the Budget Work Session to order.

Commissioner Smith delivered the invocation.

GENERAL GOVERNMENT-GOVERNING BODY-PLEDGE OF ALLEGIANCE

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

Budget Work Session

Finance Director Julia Edwards presented the Board with the following proposed Fiscal Year 2010-11 Budget Ordinance which incorporates the changes approved by the Board at the June 22nd meeting:

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, 2010* and ending *June 30, 2011* in accordance with the chart of accounts heretofore established for this County.

100.4120.000	Administration	\$ 189,445.00
100.4380.000	Animal Control	173,009.00
100.6150.000	Arts Council	78,949.00
100.9910.000	Contingency	544,164.00
100.4950.000	Cooperative Extension	164,015.00
100.9100.000	Debt Service	3,164,343.00
100.4321.000	District Resource Center	157,703.00
100.4920.000	Economic Development	376,015.00
100.4170.000	Elections	168,062.00

100.4325.000	Emergency Communications	567,910.00
100.4330.000	Emergency Management	143,559.00
100.4370.000	Emergency Medical Services	2,468,482.00
100.5192.000	Environmental Health	277,644.00
100.4130.000	Finance	315,900.00
100.4340.000	Fire Marshal	210,523.00
100.5920.000	Forsyth Tech	37,300.00
100.4141.000	GIS/Mapping	194,422.00
100.4110.000	Governing Body	763,645.00
100.5100.000	Family Health Center	1,649,304.00
100.5190.000	Home Health	757,566.00
100.4210.000	Information Systems	229,866.00
100.4320.000	Jail	1,390,429.00
100.4150.000	Legal	115,000.00
100.6110.000	Libraries	504,281.00
100.4360.000	Medical Examiner	23,000.00
100.5200.000	Mental Health	398,820.00
100.4960.000	Natural Resources	170,346.00
100.6121.000	Parks	13,409.00
100.4910.000	Planning	378,443.00
100.4190.000	Public Buildings	1,150,073.00
100.4131.000	Purchasing	68,754.00
100.6130.000	Recreation	117,484.00
100.4180.000	Register of Deeds	242,777.00
100.5911.000	School -- Current Expense	10,494,063.00
100.5860.000	Senior Services	75,449.00
100.4310.000	Sheriff's Department	2,534,243.00
100.5310.000	Social Services	3,791,235.00
100.5840.000	Aid to Blind	2,600.00
100.5850.000	Child Daycare	1,500,915.00
100.5450.000	Medicaid	20,000.00
100.5410.000	Public Assistance	2,699,862.00
100.4720.000	Solid Waste	1,247,125.00
	Special Appropriation	523,490.00
100.4160.000	Superior Court	55,167.00
100.4140.000	Tax Administration	542,393.00
100.4250.000	Vehicle Maintenance	140,357.00
100.5820.000	Veteran Services	17,493.00
100.9820.960	Capital Reserve	200,000.00
100.9820.982	Revaluation Fund	111,222.00
100.9820.984	Transfer SRMH	-
100.9820.991	School Capital Outlay/Capital Reserve Fund	278,000.00
100.9820.992	Dedicated Fund-Debt Service	699,575.00
	TOTAL	\$42,537,831.00

SECTION II. It is estimated that the following revenues will be available for the General Fund in the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Ad Valorem Taxes	\$21,664,514.00
Other Taxes & Licenses	3,398,000.00
Unrestricted Intergovernmental Revenues	2,742,571.00
Restricted Intergovernmental Revenues	8,712,189.00
Permits and Fees	348,710.00
Sales and Services	3,256,301.00
Investment Earnings	100,000.00
Miscellaneous	77,860.00
Transfers	1,767,186.00
Proceeds from Financing	470,500.00
Fund Balance	-
TOTAL	\$42,537,831.00

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, 2010* and ending *June 30, 2011* as follows:

Schools- Current Expense	\$10,494,063.00
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TOTAL	\$ 10,494,063.00
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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, 2010* and ending *June 30, 2011*.

Appropriated from General Fund	\$10,494,063.00
TOTAL	\$10,494,063.00

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

Schools Capital Outlay	\$722,600.00
Transfer to General Fund-Debt Service	1,221,400.00
Public School Capital Building Fund-ADM	180,000.00
Public School Capital Building Fund-ADM-Matching	-
Public School Capital Building Fund-Lottery Funds	-
TOTAL	\$2,124,000.00

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, 2010* and ending *June 30, 2011*.

BOE 1/2 cent Sales Tax-Article 40	\$700,000.00
BOE 1/2 cent Sales Tax-Article 42	565,000.00
Public School Capital Fund-Admin	180,000.00
Public School Capital Fund-Lottery Funds	-
Transfer from General Fund	278,000.00
Fund Balance	100,000.00
Interest (Schools funding)	1,000.00
BOE Fund Balance-Transferred from Current Expense	300,000.00
TOTAL	\$2,124,000.00

SECTION VII. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Emergency Communications	\$200,000.00
Transfer to General Fund	50,600.00
TOTAL	\$ 250,600.00

SECTION VIII. It is estimated that the following revenues will be available for the Capital Reserve Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Appropriated from General Fund	\$ 200,000.00
EMS	27,000.00
Vehicle Maintenance	600.00
Tax Maps	3,000.00
Fund Balance	20,000.00
TOTAL	\$ 250,600.00

SECTION IX. The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Salaries & Wages	\$ 95,960.00
Social Security	5,950.00
Medicare Tax	1,391.00
Retirement	6,199.00
401k County Match	663.00
Group Insurance	11,810.00

Dental Insurance	735.00
Postage	1,000.00
Printing	-
Maint. & Repairs Equipment	500.00
Maint. & Repairs Auto	1,500.00
Auto Supplies	1,000.00
Departmental Supplies	1,882.00
Training	882.00
Advertising	-
Dues & Subscriptions	1,750.00
TOTAL	\$ 131,222.00

SECTION X. It is estimated that the following revenues will be available for the Revaluation Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Transfer to General Fund	\$ 111,222.00
Fund Balance	20,000.00
TOTAL	\$ 131,222.00

SECTION XI. It is estimated that the following revenues will be available for the Regional Sewer Fund for fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Sewer Fees	\$198,179.00
Grant	-
TOTAL	\$198,179.00

SECTION XII. The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Salaries & Wages	\$ 10,988.00
Social Security	681.00
Medicare Tax	159.00
Retirement	710.00
401K	80.00
Group Insurance	1,378.00
Dental Insurance	86.00
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	-
Equipment	25,612.00
Principal	79,422.00
Interest	14,463.00
TOTAL	\$ 198,179.00

SECTION XIII. It is estimated that the following revenues will be available for the Dedicated Fund-Debt Service Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Fund Balance	\$ 495,186.00
Transfer from General Fund	\$ 699,575.00
TOTAL	\$1,194,761.00

SECTION XIV. The following amounts are hereby appropriated in the Dedicated Fund-Debt Service Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Schools Debt Services	\$ 699,575.00
Transfer to General Fund	\$ 495,186.00
TOTAL	\$1,194,761.00

SECTION XV. It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

E-911 Charges	\$ 360,570.00
Fund Balance	\$ 115,210.00
TOTAL	\$ 475,780.00

SECTION XVI. The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Telephone	\$ 97,700.00
Maint. & Repairs to Equipment	46,845.00
Departmental Supplies	250.00
Training	,500.00
Equipment	69,485.00
Equipment Non Capitalized	54,000.00
TOTAL	\$ 475,780.00

SECTION XVII. The following amounts are hereby appropriated in the Senior Service Center Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Transfer from General Fund	\$ 7,340.00
Senior Center General Purpose	12,653.00
NWPCOG Senior Center Operations	28,102.00
Walnut Cove Senior Center	5,000.00
Interest	126.00
Town of Walnut Cove	7,500.00
Fund Balance	18,176.00
TOTAL	\$ 78,897.00

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, 2010* and ending *June 30, 2011*.

Salaries & Wages	\$ 25,945.00
Social Security	1,609.00
Medicare Tax	376.00
Retirement	1,676.00
401k County Match	259.00
Group Insurance	3,937.00
Dental Insurance	245.00
Telephone	4,200.00
Postage	800.00
Utilities	5,000.00
Printing	300.00
Rent of Space	6,000.00
Rental of Equipment	1,450.00
Maint. & Repairs Auto	600.00
Professional Services	20,000.00
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	\$ 78,897.00

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, 2010* and ending *June 30, 2011*.

Principal of Bond Maturing and Other Financing	\$2,025,025.00
Interest of Bonds and Other Financing	1,139,318.00
TOTAL	\$3,164,343.00

SECTION XX. It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Transfer from School Capital Outlay/Capital Reserve	\$1,221,400.00
Lottery	890,000.00
Transfer from Dedicated Fund-Debt Service	495,186.00
Approp. from General Fund	557,757.00
TOTAL	\$3,164,343.00

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, 2010* and ending *June 30, 2011*.

Public Assistance	\$2,699,862.00
Medical Assistance	20,000.00
Aid to the Blind	2,600.00
Child Day Care	1,500,915.00
TOTAL	\$4,223,377.00

SECTION XXII. It is estimated that the following revenues will be available in the Public Assistance Accounts for the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Federal/State Contribution	\$ 3,162,481.00
Appropriation from General Fund	1,060,896.00
TOTAL	\$ 4,223,377.00

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, 2010* and ending *June 30, 2011*.

Salaries & Wages	\$ 15,766.00
Social Security	977.00
Medicare Tax	229.00
Retirement	1,018.00
401K	114.00
Group Insurance	1,969.00
Dental Insurance	123.00
Professional Services	7,000.00
Postage	550.00
Utilities	7,500.00
Maint. & Repairs Equipment	6,000.00
Misc. Contractual Services	7,033.00
Departmental Supplies	7,000.00
Miscellaneous	400.00
Employee Training	1,500.00
Advertising	300.00
Dues & Subscriptions	1,600.00
Principal	-
Interest	-
Principal-County	6,992.00
Interest-County	4,918.00
TOTAL	\$ 70,989.00

SECTION XXIV. It is estimated that the following revenue will be available for the Danbury Water Fund in the fiscal year beginning *July 1, 2010* and ending *June 30, 2011*.

Water Fees	\$ 69,364.00
Tap Fees	1,500.00
Interest	125.00
TOTAL	\$ 70,989.00

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, 2010* and ending *June 30, 2011*.

<i>CONTRACTUAL SERVICES</i>	
City of King	\$ 340,000.00
TOTAL	\$ 340,000.00

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, 2010* and ending *June 30, 2011*.

District Fire Tax	\$ 286,137.00
Prior Year Tax	6,800.00
1 Cent Sales Tax	16,500.00
1/2 Cent Sales Tax (40)	16,500.00
1/2 Cent Sales Tax (42)	4,500.00
1/2 Cent Sales Tax (44)	-
Fund Balance	9,563.00
TOTAL	\$ 340,000.00

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, 2010 located within the 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 \$460,953,142 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, 2010* and ending *June 30, 2011*.

<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, 2010* and ending *June 30, 2011*.

District Fire Tax	\$ 56,754.00
Prior Year Tax	151.00
1 Cent Sales Tax	2,000.00
1/2 Cent Sales Tax (40)	1,500.00
1/2 Cent Sales Tax (42)	300.00
1/2 Cent Sales Tax (44)	-
Fund Balance Appropriated	-
TOTAL	\$ 60,705.00

SECTION XXX. There is hereby levied a tax at the rate of five cents (\$.065) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2010 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 \$91,428,128 of property for the purpose of taxation and an estimated collection rate of (95.5%).

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, 2010* and ending *June 30, 2011*.

<i>CONTRACTUAL SERVICES</i>	
Professional Services	\$ 3,000.00
Utilities	16,325.00
Maintenance and Repair-Bldg/Grounds	6,000.00
Maintenance and Repair-Equipment	33,000.00
Maintenance and Repair-Trucks	2,500.00
Maintenance and Repair-Communications	1,500.00
Insurance	20,775.00
Sub-Total	\$ 83,100.00

<i>MATERIALS, SUPPLIES AND EXPENSE</i>	
Fire Equipment	\$ 18,535.00
Rescue Equipment	1,110.00
Station/office Equipment	1,450.00
Automotive Supplies	-
Miscellaneous	12,000.00
Dues and Subscriptions	850.00
Departmental Supplies	7,000.00
Training	2,500.00
NC Fire/Rescue Pension	1,200.00
Sub-Total	\$ 44,645.00
<i>CAPITAL OUTLAY</i>	
Debt Service	\$ 83,481.00
Capital Outlay-Equipment	4,900.00
Escrow Account	30,000.00
Sub-Total	\$ 118,381.00
TOTAL	\$ 246,126.00

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, 2010* and ending *June 30, 2011*.

District Fire Tax	\$ 170,450.00
Prior Year Tax	5,000.00
1Cent Sales Tax	8,500.00
1/2 Cent Sales Tax (40)	8,500.00
1/2 Cent Sales Tax (42)	3,900.00
1/2 Cent Sales Tax (44)	-
Appropriation from Town of Walnut Cove	40,000.00
Fund Balance Appropriated	5,526.00
Other	4,250.00
TOTAL	\$ 246,126.00

SECTION XXXIII. There is hereby levied a tax at the rate of five cents (\$0.05) per one hundred (\$100.00) valuation of property listed for taxes as January 1, 2010 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 \$356,964,660 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, 2010* and ending *June 30, 2011*.

South Stokes	\$ 181,685.00
Danbury	135,083.00
Sauratown	203,411.00
Stokes-Rockingham	188,723.00
Northeast Stokes	196,035.00
Francisco	124,426.00
Lawsonville	93,234.00
Pinnacle	155,208.00
Westfield	47,768.00
Pilot Mountain	12,280.00
Pilot Knob	19,392.00
Double Creek	128,307.00
TOTAL	\$1,485,552.00

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, 2010* and ending *June 30, 2011*.

Fund Balance Appropriation	\$ 18,026.00
Service District Fire Tax	1,289,026.00

Service District Fire Tax-Prior Year	20,000.00
1 Cent Sales Tax	65,000.00
1/2 Cent Sales Tax (40)	75,000.00
1/2 Cent Sales Tax (42)	17,500.00
1/2 Cent Sales Tax (44)	-
Interest	1,000.00
TOTAL	\$1,485,552.00

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, 2010 located within the Stokes County Service District for the purpose of supplementing the revenues of the Stokes County Service District. The rate is based on an estimated valuation of \$2,076,562,478 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 follow 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, 2010* and ending *June 30, 2011*, 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 2010-11 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. Hold Harmless is budgeted as followed provided funding is received:

1. Paving	\$	220,000
2. Gravel Parking Lot for County Vehicles	\$	20,000
3. Home Health renovation old day care	\$	20,000
4. Equip.	\$	63,286
5. Communication Radio Upgrade	\$	200,000
6. Dedicated Fund-Debt Service Transfer	\$	699,575
7. School Resource Officers	\$	194,710
8. Grant Match	\$	25,000
9. School Current Expense	\$	100,000
10. School Capital Outlay	\$	278,000
11. Libraries-Special allotment for books	\$	15,000
12. Economic Development-Special allotment for ED partners	\$	15,000
13. Contingency Regular	\$	20,000
14. Revenue Contingency	\$	140,000
15. Fuel Contingency	\$	45,000
16. Contingency Community College Expense	\$	35,000
17. Fire & Rescue Association	\$	18,000
Total	\$	2,108,571

The items for paving, gravel parking lot and Home Health renovation items will be deferred until Spring of 2011 and only if Ad Valorem taxes are collected at 95.50%.

School Resource Officers are funded in this budget as a non-recurring expense using hold harmless funds: there is no commitment, express or implied, that this line item will be funded in the same manner in future budgets.

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, 2010 located within Stokes County for the purpose of supplementing the revenues of Stokes County. The rate is based on an estimated

valuation of \$3,592,123,717 property for the purpose of taxation and an estimated collection rate of (96.25%).

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

ADOPTED THIS 24th DAY OF JUNE, 2010

The Board discussed whether to approve the Fiscal Year 2010-11 Budget Ordinance today or wait until tomorrow's scheduled budget session.

The Board unanimously agreed to review the Fiscal Year 2010-11 Budget Ordinance presented at today's meeting and wait until the 24th for consideration of approval.

Finance Director Edwards requested the Board review Section XXXIX which list the items budgeted using Hold Harmless funding on page 91.

Chairman Walker noted the following wordage included on page 91 of the Budget Ordinance:

- School Resource Officers are funded in this budget as a non-recurring expense using Hold Harmless Funds; there is no commitment, express or implied, that this line item will be funded in the same manner in future budgets

The Board discussed the fact that the funding for SROfficers could be changed next year with this year's funding being funded somewhat on an emergency basis due to the state cuts.

The Board discussed the following statement included on page 91:

- The items for paving, gravel parking lot, and Home Health renovation items will be deferred until Spring of 2011 and only if Ad Valorem taxes are collected at 95.50%.

Vice Chairman Lankford and Commissioner Inman questioned whether the 95.50% collection could be accomplished by Spring.

Commissioner Carroll explained the intent of the motion is to make sure that funding (95.50%) is received before those items are done, even if it is the latter part of June before the the 95.50% is reached, a budget amendment could be done to transfer the funding to capital reserve and the work be done in the fall of 2011.

The Board discussed putting wording such as "upon approval of the Board of Commissioners" or include the total amount that must be collected.

The Board discussed the time/weather conditions when paving needs to done.

Finance Director Edwards requested clarification regarding the 95.50% being the tax levy or the amount of the Ad Valorem taxes that were budgeted.

Commissioner Carroll stated that the 95.50% amount equals \$20,582,869.

Commissioner Carroll suggested changing the statement as follows:

- The items for paving, gravel parking lot, and Home Health renovation items will be deferred until Spring of 2011 and only if Ad Valorem taxes are collected at 95.50% equal to \$20,582,869

The Board unanimously agreed to Commissioner Carroll's suggestion.

There were no further questions regarding the proposed Budget Ordinance.

Adjournment

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

Commissioner Inman moved to adjourn the Budget Work Session. Commissioner Carroll seconded and the motion carried unanimously.

Darlene M. Bullins
Clerk to the Board

Jimmy Walker
Chairman