

STATE OF NORTH CAROLINA)
)
COUNTY OF STOKES)
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OFFICE OF THE COMMISSIONERS
STOKES COUNTY GOVERNMENT
DANBURY, NORTH CAROLINA
JUNE 24, 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 Thursday, June 24, 2010 at 9:00 am 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 Inman 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

Chairman Walker open floor for any further discussion regarding the Fiscal Year 2011-11 Budget.

Commissioner Smith confirmed the following regarding the proposed budget:

- Fund Balance listed on the School's Capital Outlay and Current Expense budgets is not the county Fund Balance, it is the school's fund balance
- No County Fund Balance is appropriated in the proposed budget

Commissioner Carroll noted that since the Budget Work Session on Tuesday, he had been made aware of a request from the Economic Development Commission that was not presented to the Board of Commissioners. Commissioner Carroll stated that if he known about the request, it would have been included in his motion made on Tuesday.

Commissioner Carroll moved to approve the following:

- Adopt the Budget Ordinance as presented by the Finance Officer on June 23rd with the following changes:
 - Page 83- change Administration to \$196,734, Economic Development to \$397,884, Public Buildings to \$1,120,915 (total budget amount of \$42,537,831 does not change)

- Page 91- Section 39 - Change (1) Paving to \$190,842
- Page 91- Section 39 - Change (13) Contingency Regular to \$49,158
- Page 91 – Section 39 - Delete “Home Health Renovations” from the statement regarding items being deferred until Spring funded by Hold Harmless
- Page 91 – Section 39 - Add “equal to \$20,582,869” after “collected at 95.5%” - items will be funded using Hold Harmless only after the percentage of Ad Valorem taxes have been collected

Commissioner Smith seconded the motion.

Finance Director Julia Edwards presented the following amended copy of the Budget

Ordinance to the Board with the changes proposed by Commissioner Carroll:

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	\$ 196,734.00
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	397,884.00
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	1,120,915.00
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
TOTAL	\$ 10,494,063.00

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, 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	\$	190,842
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	\$	49,158
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 and gravel parking lot will be deferred until Spring of 2011 and only if Ad Valorem taxes are collected at 95.50% equal to \$20,582,869.

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

Commissioner Carroll noted the following regarding his motion:

- Adds a clerical position which will be divided between Administration (25%) and Economic Development (75%)
- Changes do not affect the proposed budget total = \$42,537,831- remains the same
- Funding for the clerical position has been deducted from the paving

Commissioner Smith confirmed the following:

- Tax rate remains at \$.60
- Hold Harmless funding not appropriated for recurring expenses
- Allocation of no fund balance
- Funding School Capital Dedicated Fund \$420,000 greater than the county's required annual payment

Vice Chairman Lankford noted that the proposed budget does appropriate Hold Harmless funding for recurring expenses.

The motion carried (3-2) with Vice Chairman Lankford and Commissioner Inman voting against the motion.

Commissioner Carroll moved to approve the following motion relating to the new clerical position:

- The new clerical position will be effective August 1, 2010, but before the new position in Economic Development/Administration is filled with a new employee, the County Manager is directed to review and evaluate clerical/administrative support staffing in county departments to determine if the new position can be staffed by shifting an existing position and internally transferring a current employee, provided such employee is appropriately qualified for the new position

Commissioner Smith seconded the motion.

The Board discussed the motion presented by Commissioner Carroll.

Commissioner Inman confirmed with Commissioner Carroll that the intentions of his motion was that if an employee could be transferred from another department, the funds allocated in the fiscal year 2010-11 budget for the position the employee is leaving would be returned to Fund Balance. Commissioner Inman requested the findings of Commissioner Carroll's request be submitted to the Board of Commissioners for review.

Chairman Walker noted the person in the ED/Admin. position would normally be the first person someone speaks to when calling the Economic Development office, when the director is absent and will be representing Stokes County.

Vice Chairman Lankford noted that anyone in the County answering the phone represents Stokes County and even though the Economic Development Director is out of the office, the County has an automated answering system that can transfer calls to various departments, transfer calls to a particular person, allow the caller to leave a message or speak to an operator.

The motion carried (4-1) with Vice Chairman Lankford voting against the motion.

Chairman Walker opened the floor for Commissioner comments.

Commissioner Inman noted the following:

- Reiterated that his vote against the budget was not a vote against other Commissioners, not a vote against all items in the budget, but simply a vote that he did not agree with all the items in the budget
- Appreciated the work that has gone into the budget
- Will continue to work with the Board in the same spirit of cooperation as always
- Will support the budget that has been adopted

- Concern about “growing government” – adding new positions, do not deny nor doubt the positions are needed
- Concerned with being able to continue to add dollars to the Fund Balance
- Must remember we are in a challenging economic climate

Chairman Walker noted the following:

- As Chairman, he is committed to doing his part to see the Board continues to work together

Vice Chairman Lankford noted the following:

- Concerned with the economic challenges that face the Board, having up to 13.5% unemployment, having 22%+ of residents in Stokes County over the age of 60, having a reduction in sales tax of \$749,000, and hearing reports from surrounding counties who are taking drastic cuts in their budgets
- Projections are that the State’s next year budget could be a lot worse
- Feels this budget should have been very conservative based on spending, did not see that in this budget
- Feels next year will be a very challenging year not only for the State, but also for the County
- With the spirit of cooperation, will keep an open mind and continue to work with the Board

Commissioner Smith noted the following:

- Fiscal Year Budget 2010-11 does not cut any services to the citizens of Stokes County and maintains a tax rate at \$.60
- The County is not having the loss other counties are facing with factories closing down
- May in the future have to support a budget that does reduce services if that is in the best interest of the County
- Don’t necessary agree with everything in the fiscal year 2010-11 budget, but feel this is a budget that can provide the services to the citizens of Stokes County
- Proud to be a part of a budget that is providing adequate services, cost effectively, to the citizens of Stokes County without raising taxes
- Will continue to work with the Board

Commissioner Carroll noted the following:

- Echoed a lot of what has already been said
- Respect the opinions of Commissioner Inman and Vice Chairman Lankford “been on that side before”
- This budget is a budget that has no tax increase, a budget that reduces the County’s reliance on sales tax by over \$600,000, a budget that allocates Hold Harmless funding in non-recurring ways, a budget that appropriates almost \$700,000 into savings dedicated for school construction, a budget that has no cuts to services or any adverse effects on personnel – no furlough days, a budget that did not allocate any funding from Fund Balance
- Consider very fortunate to be able to approve a budget like this with the news coming from what other counties are having to do
- \$2 million dollars of Hold Harmless funding could be taken from this budget without impacting services, personnel, etc.

Chairman Walker noted the following:

- Expressed appreciation to each Board member
- Like Commissioner Smith, don’t necessary agree with everything in the fiscal year 2010-11 budget, but feel the finished budget is adequate and appropriate for Stokes County today
- Hope the budget will continue to keep Stokes County moving forward

- Need to continue to support Economic Development to create jobs for Stokes County residents
- Still a lot of work to do

Vice Chairman Lankford noted the additional comments:

- Expressed concerns with changes made to the budget after being presented the proposed Budget Ordinance yesterday
- Expressed concerns with not having any time to review the suggested changes

Vice Chairman Walker noted any Board member had an opportunity to suggest changes.

Commissioner Carroll reiterated that he had not heard anything about the Economic Development Commission's request for an administrative support position until Tuesday of this week and if the request had been presented, the position would have been in the original motion.

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 Smith seconded and the motion carried unanimously.

Darlene M. Bullins
Clerk to the Board

Jimmy Walker
Chairman