

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 27, 2012

The Board of Commissioners of the County of Stokes, State of North Carolina, met for a Recessed Budget Work Session (recessed from the June 26, 2012 Budget Work Session) in the Commissioners’ Chambers of the Ronald Wilson Reagan Memorial Building (Administration Building) located in Danbury, North Carolina on Wednesday, June 27, 2012 at 10:00 am with the following members present:

Chairman Ernest Lankford  
Vice-Chairman J. Leon Inman  
Commissioner Jimmy Walker  
Commissioner Ronda Jones  
Commissioner James D. Booth

County Personnel in Attendance:  
County Manager Richard D. Morris  
Clerk to the Board Darlene Bullins  
Finance Director Julia Edwards

Chairman Ernest Lankford called the Recessed Budget Work Session to order.

**County Budget for Fiscal Year 2012-13**

County Manager Rick Morris noted that Finance Director Julia Edwards has provided the BOCC with the following:

- Complete Fiscal Year 2012-13 Budget as approved at the June 26<sup>th</sup> meeting
- Proposed Budget Ordinance for Fiscal Year 2012-13 for the BOCC’s approval
- Proposed Resolution Establishing Capital Reserve Fund for the BOCC’s approval

**Budget Ordinance**

APPENDIX A

**BE IT ORDAINED**, by the Board of Commissioners of the County of Stokes, State of North Carolina:

June 27, 2012

**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, 2012* and ending *June 30, 2013* in accordance with the chart of accounts heretofore established for this County:

100.4120.000	Administration	\$	156,888.00
100.4380.000	Animal Control		181,852.00
100.6150.000	Arts Council		83,306.00
100.9910.000	Contingency		545,000.00
100.4950.000	Cooperative Extension		144,218.00
100.9100.000	Debt Service		4,914,018.00
100.4321.000	District Resource Center		138,725.00
100.4920.000	Economic Development		391,589.00
100.4170.000	Elections		180,776.00
100.4325.000	Emergency Communications		2,547,019.00
100.4330.000	Emergency Management		77,410.00
100.4370.000	Emergency Medical Services		2,454,390.00
100.5192.000	Environmental Health		231,053.00
100.4130.000	Finance		334,125.00
100.4340.000	Fire Marshal		167,451.00
100.5920.000	Forsyth Tech		92,440.00
100.4141.000	GIS/Mapping		174,942.00
100.4110.000	Governing Body		987,916.00
100.5100.000	Family Health Center		751,397.00
100.5190.000	Home Health		820,931.00
100.4210.000	Information Systems		287,713.00
100.4320.000	Jail		1,401,292.00
100.4150.000	Legal		70,000.00
100.6110.000	Libraries		489,281.00
100.4360.000	Medical Examiner		25,000.00
100.5200.000	Mental Health		517,322.00
100.4960.000	Natural Resources		176,446.00
100.6121.000	Parks		13,660.00
100.4910.000	Planning		348,631.00
100.4190.000	Public Buildings		1,031,797.00
100.4131.000	Purchasing		71,523.00
100.6130.000	Recreation		117,484.00
100.4180.000	Register of Deeds		211,584.00
100.4142.000	Revaluation		171,883.00
100.5911.000	School -- Current Expense		10,211,763.00
100.5860.000	Senior Services		476,981.00
100.4310.000	Sheriff's Department		2,741,494.00
100.5310.000	Social Services		3,961,134.00
100.5840.000	Aid to Blind		2,750.00
100.5850.000	Child Daycare		1,408,470.00
100.5450.000	Medicaid		20,000.00
100.5410.000	Public Assistance		1,855,383.00
100.4720.000	Solid Waste		1,318,510.00
	Special Appropriation		481,533.00
100.4160.000	Superior Court		48,600.00

100.4140.000	Tax Administration	636,820.00
100.4250.000	Vehicle Maintenance	146,555.00
100.5820.000	Veteran Services	17,655.00
100.9820.960	Transfer to Capital Reserve	-
100.9820.984	Transfer to SRMH Fund	1,561,260.00
100.9820.991	Transfer to School Capital Outlay/Capital Reserve Fund	-
100.9820.992	Transfer to Schools/F.Tech Fund	637,381.00
	<b>TOTAL</b>	<b>\$ 45,835,351.00</b>

**SECTION II.** It is estimated that the following revenues will be available for the General Fund in the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Ad Valorem Taxes	\$ 21,751,260.00
Other Taxes & Licenses	3,311,394.00
Unrestricted Intergovernmental Revenues	2,318,736.00
Restricted Intergovernmental Revenues	8,837,626.00
Permits and Fees	306,112.00
Sales and Services	3,445,523.00
Investment Earnings	35,000.00
Miscellaneous	362,001.00
Transfers	1,341,134.00
Proceeds from Financing	2,381,000.00
Fund Balance	1,745,565.00
<b>TOTAL</b>	<b>\$ 45,835,351.00</b>

**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, 2012* and ending *June 30, 2013* as follows:

Schools- Current Expense	\$ 10,211,763.00
<b>TOTAL</b>	<b>\$ 10,211,763.00</b>

**SECTION IV.** It is estimated that the following revenues will be available for the Board of Education's current expense account for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Appropriated from General Fund	\$ 10,094,063.00
Transfer from New School/F Tech Fund	117,700.00
<b>TOTAL</b>	<b>\$ 10,211,763.00</b>

**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, 2012* and ending *June 30, 2013*.

Schools Capital Outlay	\$1,320,850.00
Transfer to General Fund-Debt Service	1,000,000.00
Public School Capital Building Fund-ADM	-
Public School Capital Building Fund-ADM-Matching	-
Public School Capital Building Fund-Lottery Funds	-

**TOTAL** **\$ 2,320,850.00**

**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, 2012* and ending *June 30, 2013*.

BOE 1/2 cent Sales Tax-Article 40	\$660,000.00
BOE 1/2 cent Sales Tax-Article 42	60,000.00
Public School Capital Fund-Adm	-
Public School Capital Fund-Lottery Funds	-
Transfer from General Fund	-
Fund Balance	100,000.00
Interest (Schools funding)	850.00
BOE Fund Balance-Transferred from Current Expense	1,000,000.00
<b>TOTAL</b>	<b>\$ 3,320,850.00</b>

**SECTION VII.** The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Administration	\$ (25,000.00)
Elections	35,000.00
Vehicle Maintenance	(1,000.00)
Solid Waste	(4,148.00)
Ag Advisory Committee	(10,000.00)
Stokes Reynolds Memorial Hospital	(150,000.00)
Transfer to General Fund	5,148.00
Transfer to Stokes Reynolds Memorial Hospital Fund	150,000.00
<b>TOTAL</b>	<b>\$ -</b>

**SECTION VIII.** It is estimated that the following revenues will be available for the Capital Reserve Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Appropriated from General Fund	\$ -
<b>TOTAL</b>	<b>\$ -</b>

**SECTION IX.** The following amounts are hereby appropriated in the Capital Projects Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Architect	\$ 250,000.00
<b>TOTAL</b>	<b>\$ 250,000.00</b>

**SECTION X.** It is estimated that the following revenues will be available for the Capital Projects Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Transfer from New School/F Tech Fund	\$ 250,000.00
<b>TOTAL</b>	<b>\$ 250,000.00</b>

**SECTION XI.** It is estimated that the following revenues will be available for the Regional Sewer Fund for fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Sewer Fees	\$ 200,330.00
Interest	965.00
Fund Balance	97,606.00
<b>TOTAL</b>	<b>\$ 298,901.00</b>

**SECTION XII.** The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Salaries & Wages	\$ 11,304.00
Social Security	701.00
Medicare Tax	164.00
Retirement	762.00
401K	85.00
Group Insurance	1,695.00
Dental Insurance	126.00
Telephone	1,500.00
Utilities	11,000.00
Travel	1,500.00
Maint. & Repairs Equipment	20,000.00
Miscellaneous Contractual Services	30,000.00
Miscellaneous Expense	1,000.00
Equipment	130,000.00
Principal	79,422.00
Interest	9,642.00
<b>TOTAL</b>	<b>\$ 298,901.00</b>

**SECTION XIII.** It is estimated that the following revenues will be available for the New Schools/F.Tech Fund the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Ad Valorem Tax	\$ -
Fund Balance	-
Transfer from General Fund	637,381.00
<b>TOTAL</b>	<b>\$ 637,381.00</b>

**SECTION XIV.** The following amounts are hereby appropriated in the New Schools/F.Tech Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Schools/F Tech-Debt Service-Fund Balance	\$ 51,395.00
Transfer to Capital Projects	250,000.00
Transfer to General Fund	335,986.00
<b>TOTAL</b>	<b>\$ 637,381.00</b>

**SECTION XV.** There is hereby levied a tax at the rate of four cents (\$.04) per one hundred (\$100.00) valuation of property listed for taxes as of January 1, 2012 located within the New Schools/F.Tech Fund for the purpose of supplementing the revenues of the Schools/F.Tech Fund. The rate is based on an

estimated valuation of property of \$3,640,708,445 for the purpose of taxation and an estimated collection rate of (95.50%). This fund was established to accumulate funds for debt service payments and operating expenses for New Schools/F.Tech projects.

**SECTION XVI.** It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

E-911 Charges	\$ 261,625.00
Fund Balance	\$ 80,000.00
<b>TOTAL</b>	<b>\$ 341,625.00</b>

**SECTION XVII.** The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Telephone	\$ 82,300.00
Maint. & Repairs to Equipment	69,400.00
Departmental Supplies	450.00
Training	8,540.00
Misc. Contractual Services	80,000.00
Equipment	81,677.00
Equipment Non Capitalized	19,258.00
<b>TOTAL</b>	<b>\$ 341,625.00</b>

**SECTION XVIII.** The following amounts are hereby appropriated in the Senior Service Center Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Transfer from General Fund	\$ 7,246.00
Senior Center General Purpose	12,205.00
NWPCOG Senior Center Operations	28,602.00
Walnut Cove Senior Center	5,000.00
Interest	57.00
Town of Walnut Cove	7,500.00
Fund Balance	24,964.00
<b>TOTAL</b>	<b>\$ 85,574.00</b>

**SECTION XIX.** It is estimated that the following revenues will be available for the Senior Service Center Fund for the fiscal year beginning and ending *June 30, 2013*.

Salaries & Wages	\$ 25,946.00
Social Security	1,609.00
Medicare Tax	377.00
Retirement	1,749.00
401k County Match	272.00
Group Insurance	4,842.00
Dental Insurance	359.00
Telephone	4,500.00
Postage	800.00
Utilities	5,000.00

Printing	500.00
Rent of Space	6,000.00
Rental of Equipment	1,450.00
Maint. & Repairs Auto	600.00
Professional Services	20,070.00
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
Equipment Non Capitalized	5,000.00
<b>TOTAL</b>	<b>\$ 85,574.00</b>

**SECTION XX.** The following amounts are hereby appropriated to the Debt Service account 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, 2012* and ending *June 30, 2013*.

Schools-Principle	\$ 2,649,853.00
Schools-Interest	1,908,297.00
Total Schools Debt Payments	<u>\$ 4,558,150.00</u>
Capital Leases-Principle	\$ 338,999.00
Capital Leases-Interest	16,869.00
Total Capital Leases	<u>\$ 355,868.00</u>
<b>TOTAL</b>	<b>\$ 4,914,018.00</b>

**SECTION XXI.** It is estimated that the following revenues will be available to the Debt Service account for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Transfer from School Capital Outlay/Capital Reserve	\$ 1,000,000.00
Lottery	1,997,397.00
Transfer from Schools/F.Tech Fund	125,846.00
IRS Interest Refund QSCB QZAB	849,807.00
Approp. from General Fund	940,968.00
<b>TOTAL</b>	<b>\$ 4,914,018.00</b>

**SECTION XXII.** 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, 2012* and ending *June 30, 2013*.

Public Assistance	\$ 1,855,383.00
Medical Assistance	20,000.00
Aid to the Blind	2,750.00
Child Day Care	1,408,470.00
<b>TOTAL</b>	<b>\$ 3,286,603.00</b>

**SECTION XXIII.** It is estimated that the following revenues will be available in the Public Assistance Accounts

for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Federal/State Contribution	\$ 2,210,709.00
Appropriation from General Fund	<u>1,075,894.00</u>
<b>TOTAL</b>	<b>\$ 3,286,603.00</b>

**SECTION XXIV.** 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, 2012* and ending *June 30, 2013*.

Salaries & Wages	\$ 16,226.00
Social Security	1,007.00
Medicare Tax	236.00
Retirement	1,094.00
401K	95.00
Group Insurance	2,421.00
Dental Insurance	180.00
Professional Services	4,000.00
Postage	550.00
Utilities	5,500.00
Maint. & Repairs Equipment	7,000.00
Misc. Contractual Services	35,000.00
Departmental Supplies	5,000.00
Miscellaneous	400.00
Employee Training	1,200.00
Advertising	300.00
Dues & Subscriptions	800.00
Principal-County	7,695.00
Interest-County	<u>4,215.00</u>
<b>TOTAL</b>	<b>\$ 92,919.00</b>

**SECTION XXV.** It is estimated that the following revenue will be available for the Danbury Water Fund in the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Water Fees	\$ 90,000.00
Tap Fees	\$ 1,500.00
Interest	\$ 60.00
Fund Balance	<u>\$ 1,359.00</u>
<b>TOTAL</b>	<b>\$ 92,919.00</b>

**SECTION XXVI.** The following amounts are hereby appropriated in the Stokes Reynolds Hospital Fund for the operations and activities of the District for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Hospital Operations	\$ 300,000.00
ER Services	490,000.00
SRMH Inc Expenditures	1,291,260.00
Capital Outlay	150,000.00
Transfer to Capital Reserve	<u>10,000.00</u>



**TOTAL** **\$ 2,241,260.00**

**SECTION XXVII.** It is estimated that the following revenue will be available for the Stokes Reynolds Hospital Fund in the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Hospital Lease Payment	\$	500,000.00
SRMH Inc Revenues		30,000.00
Transfer from Capital Reserve		150,000.00
Transfer from General Fund		1,561,260.00
<b>TOTAL</b>	<b>\$</b>	<b>2,241,260.00</b>

**SECTION XXVIII.** 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, 2012* and ending *June 30, 2013*.

<i>CONTRACTUAL SERVICES</i>		
City of King	\$	326,497.00
<b>TOTAL</b>	<b>\$</b>	<b>326,497.00</b>

**SECTION XXIX.** It is estimated that the following revenue will be available for the King Fire District Fund in the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

District Fire Tax	\$	278,497.00
Prior Year Tax		8,000.00
1 Cent Sales Tax		17,000.00
1/2 Cent Sales Tax (40)		19,000.00
1/2 Cent Sales Tax (42)		4,000.00
Fund Balance		-
<b>TOTAL</b>	<b>\$</b>	<b>326,497.00</b>

**SECTION XXX.** 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, 2012 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 \$448,645,812 for the purpose of taxation and an estimated collection rate of (95.50%).

**SECTION XXXI.** 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, 2012* and ending *June 30, 2013*.

<i>Misc. Contractual Services</i>	\$	67,680.00
<b>TOTAL</b>	<b>\$</b>	<b>67,680.00</b>

**SECTION XXXII.** 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, 2012* and ending *June 30, 2013*.

District Fire Tax		56,006.00
Prior Year Tax		1,300.00
1 Cent Sales Tax		3,000.00
1/2 Cent Sales Tax (40)		3,000.00
1/2 Cent Sales Tax (42)		800.00

Fund Balance Appropriated

**TOTAL**

3,574.00  
**\$ 67,680.00**

**SECTION XXXIII.** There is hereby levied a tax at the rate of six and one-half cents (\$.065) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2012 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 \$90,222,108 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 Walnut Cove Fire District Fund for the operation and activities of the District for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

*Misc. Contractual Services*

**TOTAL**

\$ 247,976.00  
**\$ 247,976.00**

**SECTION XXXV.** It is estimated that the following revenues will be available for the Walnut Cove Fire District in the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

District Fire Tax

Prior Year Tax

1Cent Sales Tax

1/2 Cent Sales Tax (40)

1/2 Cent Sales Tax (42)

Fund Balance Appropriated

**TOTAL**

162,779.00  
5,000.00  
9,000.00  
10,000.00  
2,100.00  
59,097.00  
**\$ 247,976.00**

**SECTION XXXVI.** 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, 2012 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 \$340,897,781 of property for the purpose of taxation and an estimated collection rate of (95.50%).

**SECTION XXXVII.** The following amounts are hereby appropriated in the Stokes County Service District Fund for the operation and activities of the District Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

South Stokes

Danbury

Sauratown

Stokes-Rockingham

Northeast Stokes

Francisco

Lawsonville

Pinnacle

Westfield

Pilot Mountain

Pilot Knob

\$ 189,534.00  
171,414.00  
203,817.00  
172,678.00  
200,013.00  
130,010.00  
111,901.00  
157,331.00  
44,912.00  
15,002.00  
14,104.00

Double Creek	140,507.00
<b>TOTAL</b>	<b>\$ 1,551,223.00</b>

**SECTION XXXVIII.** It is estimated that the following revenues will be available for the Stokes County Service District in the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Fund Balance Appropriation	\$ 27,020.00
Service District Fire Tax	1,322,203.00
Service District Fire Tax-Prior Year	30,000.00
1 Cent Sales Tax	75,000.00
1/2 Cent Sales Tax (40)	80,000.00
1/2 Cent Sales Tax (42)	17,000.00
Interest	-
<b>TOTAL</b>	<b>\$ 1,551,223.00</b>

**SECTION XXXIX.** 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, 2012 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 \$2,130,008,152 of property for the purpose of taxation and an estimated collection rate of (95.50%).

**SECTION XL.** The following amounts are hereby appropriated in the Health Department Title XIX Fund for the operation and activities of the Health Department Title XIX Fund for the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Adult Health Program	\$ 352,716.00
Child Health Program	372,492.00
Family Planning Program	313,043.00
General	507,239.00
<b>TOTAL</b>	<b>\$ 1,545,490.00</b>

**SECTION XLI.** It is estimated that the following revenues will be available for the Health Department Title XIX Fund in the fiscal year beginning *July 1, 2012* and ending *June 30, 2013*.

Restricted Intergovernmental Revenues	\$ 423,663.00
Sales & Services	217,000.00
Miscellaneous	30,000.00
Fund Balance	874,827.00
<b>TOTAL</b>	<b>\$ 1,545,490.00</b>

**SECTION XLII.** 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 XLIII.** During the fiscal year beginning July 1, 2012 and ending June 30, 2013, the Stokes County Board of Education is authorized to transfer, at its discretion, funds up to \$1,000,000 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 2012-13 and any amendments thereto. Stokes County Board of Education's annual audit shall include a compliance section for the County funding and requirements.

**SECTION XLIV.** 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, 2012 located within Stokes County for the purpose of supplementing the revenues of Stokes County. The rate is based on an estimated valuation of \$3,640,708,445 property for the purpose of taxation and an estimated collection rate of (95.50%).

**SECTION XLV.** 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 27th DAY OF JUNE, 2012**

**Resolution Establishing Capital Reserve Fund**

WHEREAS, the Board of Commissioners of the County of Stokes, State of North Carolina, has recognized the need for certain 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 2012-13 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	2010-11 Reserve Amount	2011-12 Appropriated	2011-12 Amendments	2011-12 Expenditures	2011-12 Reserve Amount
Administration	201.4120.000	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
Elections	201.4170.022	\$0.00	\$0.00	\$20,370.00	\$0.00	\$20,370.00
Tax Administration	201.4140.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Maps	201.4141.015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Register of Deeds	201.4180.025	\$46,501.00	\$0.00	\$2,123.00	\$0.00	\$48,624.00
Public Buildings	201.4190.013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Technology	201.4210.009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Maintenance	201.4250.006	\$103,447.00	\$0.00	\$0.00	\$1,300.00	\$102,147.00
Sheriff's Department	201.4310.001	\$50,000.00	\$10,000.00	\$0.00	\$0.00	\$60,000.00
Economic Development	201.4920.027	\$122,928.00	\$0.00	\$0.00	\$0.00	\$122,928.00

Emergency Communications	201.4325.002	\$387,500.00	\$150,000.00	\$0.00	\$0.00	\$537,500.00
Emergency Medical Services	201.4370.010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Marshal	201.4340.000	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Planning	201.4910.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ag Advisory Committee	201.4950.009	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
Animal Control	201.4380.002	\$23,000.00	\$0.00	\$0.00	\$0.00	\$23,000.00
Jail	201.4320.012	\$7,077.00	\$0.00	\$0.00	\$6,200.00	\$877.00
Library	201.6110.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stokes Reynolds Mem. Hospital	201.5700.000	\$240,050.00	\$0.00	\$10,000.00	\$0.00	\$250,050.00
Forsyth Tech	201.5912.018	\$13,600.00	\$0.00	\$0.00	\$0.00	\$13,600.00
Solid Waste	201.4720.018	\$0.00	\$0.00	\$4,148.00	\$0.00	\$4,148.00
Superior Court	201.4160.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E911 Fund	201.4325.001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals		\$1,039,103.00	\$160,000.00	\$36,641.00	\$7,500.00	\$1,228,244.00

The foregoing resolution was offered by Commissioner \_\_\_\_ who moved its adoption. The motion was seconded by Commissioner \_\_\_\_ and upon being put to vote was adopted by \_\_\_\_\_ vote the 27th day of June, 2012.

Vice Chairman Inman confirmed with Manager Morris and Finance Director Edwards that the submitted budget incorporates the exact numbers approved at the June 26, 2012 Budget Work Session.

Chairman Lankford entertained a motion.

Vice Chairman Inman moved to adopt the Fiscal Year 2012-13 Budget Ordinance and the accompanying Resolution Establishing Capital Reserve Fund. Commissioner Booth seconded and the motion carried (4-1) with Commissioner Walker voting against the motion.

**Adjournment**

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

Commissioner Booth moved to adjourn the Recessed Work Session. Commissioner Jones seconded and the motion carried unanimously.

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

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**Ernest Lankford**  
**Chairman**