

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, 2013

The Board of Commissioners of the County of Stokes, State of North Carolina, met for a recessed Budget Work Session (recessed from the June 26th 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 27, 2013 at 12:15 pm with the following members present:

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

County Personnel in Attendance:
Clerk to the Board Darlene Bullins
Finance Director Julia Edwards

County Manager Richard Morris - absent

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

Chairman Lankford noted that County Manager Morris would not be attending today's budget work session due to a scheduled commitment.

Sheriff's Department - Budget Amendment #101

Chairman Lankford noted that Finance Director Julia Edwards had requested the following Budget Amendment (#101) be considered for approval at today's meeting for allocation of the Fiscal Year 2013-14:

Account Number	Account Description	Current Budgeted Amount	Increase (Decrease)	As Amended
Sheriff's Department				
100.4310.000	Salaries & Wages	\$1,394,670.00	\$36,015.00	\$1,430,685.00
100.4310.090	Social Security	\$103,199.00	\$800.00	\$103,999.00
100.4310.091	Medicare Tax	\$24,168.00	\$155.00	\$24,323.00
100.4310.100	Retirement	\$94,846.00	\$750.00	\$95,596.00
100.4310.260	401(k) 5%	\$63,624.00	\$655.00	\$64,279.00
Contingency				
100.9910.100	Leave Cost	<u>\$71,912.00</u>	<u>\$(38,375.00)</u>	<u>\$33,537.00</u>
Totals		\$1,752,419.00	\$00.00	\$1,752,419.00

This budget amendment is justified as follows:

To transfer funds from Leave Contingency for the payoff of employees that have resigned, retired, or been dismissed.

This will result in a net increase of \$00.00 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 this fiscal year.

Vice Chairman Booth moved to approve Budget Amendment #101. Commissioner

Jones seconded and the motion carried unanimously.

DSS Attorneys

County Manager Rick Morris, who was unable to attend today's budget work session, requested the Clerk provide the Board with the following information regarding the DSS

Attorneys:

- Had promised the Board a response after meeting with Attorney Ty Browder regarding his \$100,000 Cap proposal before the budget was formally adopted
- Met with DSS Director Preston and Assistant County Attorney Ty Browder regarding the contracts for DSS
- \$100,000 Cap
 - Will contract with Attorney Browder (\$25,000) and Attorney Kim Grabs (\$75,000)
 - There will be a separate contract with Attorney Browder for incentive legal services for DSS that do not include any county match

- The incentive legal services will not count toward the \$100,000 Cap due no county funding is required
- This will ensure required legal services for DSS for the entire 2013-14 Fiscal Year without interruption
- DSS Director Preston and Attorney Browder had no issues with the arrangement

The Board had no concerns with the information provided by Manager Morris.

Budget Ordinance for Fiscal Year 2013-14

Chairman Lankford presented the following proposed Budget Ordinance for Fiscal Year 2013-14 prepared by Finance Director Julia Edwards for review and consideration:

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, 2013* and ending *June 30, 2014* in accordance with the chart of accounts heretofore established for this County:

100.4120.000	Administration	\$ 157,843.00
100.4380.000	Animal Control	189,659.00
100.6150.000	Arts Council	86,830.00
100.9910.000	Contingency	370,000.00
100.4950.000	Cooperative Extension	145,936.00
100.9100.000	Debt Service	5,104,246.00
100.4321.000	District Resource Center	141,825.00
100.4920.000	Economic Development	379,881.00
100.4170.000	Elections	215,547.00
100.4325.000	Emergency Communications	598,963.00
100.4330.000	Emergency Management	76,621.00
100.4370.000	Emergency Medical Services	2,468,709.00
100.5192.000	Environmental Health	247,231.00
100.4130.000	Finance	392,168.00
100.4340.000	Fire Marshal	176,642.00
100.5920.000	Forsyth Tech	103,505.00
100.4141.000	GIS/Mapping	194,682.00
100.4110.000	Governing Body	1,013,789.00
100.5100.000	Family Health Center	701,229.00
100.5190.000	Home Health	760,723.00
100.4210.000	Information Systems	346,784.00
100.4320.000	Jail	1,507,217.00
100.4150.000	Legal	55,000.00
100.6110.000	Libraries	493,774.00
100.4360.000	Medical Examiner	25,000.00
100.5200.000	Mental Health	368,010.00
100.4960.000	Natural Resources	179,197.00
100.6121.000	Parks	13,962.00
100.4910.000	Planning	360,373.00
100.4190.000	Public Buildings	1,077,490.00
100.4131.000	Purchasing	73,496.00
100.6130.000	Recreation	117,484.00
100.4180.000	Register of Deeds	220,160.00

100.4142.000	Revaluation	173,668.00
100.5911.000	School -- Current Expense	10,211,763.00
100.5860.000	Senior Services	471,244.00
100.4310.000	Sheriff's Department	2,795,374.00
100.5310.000	Social Services	4,075,020.00
100.5840.000	Aid to Blind	2,750.00
100.5850.000	Child Daycare	1,278,327.00
100.5450.000	Medicaid	15,000.00
100.5410.000	Public Assistance	1,974,810.00
100.4720.000	Solid Waste	1,290,623.00
	Special Appropriation	487,211.00
100.4160.000	Superior Court	44,540.00
100.4140.000	Tax Administration	775,453.00
100.4250.000	Vehicle Maintenance	135,556.00
100.5820.000	Veteran Services	19,002.00
100.9820.960	Transfer to Capital Reserve	-
100.9820.984	Transfer to SRMH Fund	200,000.00
100.9820.991	Transfer to School Capital Outlay/Capital Reserve Fund	-
100.9820.992	Transfer to Schools/F.Tech Fund	676,298.00
	TOTAL	\$42,990,615.00

SECTION II. It is estimated that the following revenues will be available for the General Fund in the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Ad Valorem Taxes	\$21,470,675.00
Other Taxes & Licenses	3,588,700.00
Unrestricted Intergovernmental Revenues	839,000.00
Restricted Intergovernmental Revenues	8,001,652.00
Permits and Fees	320,712.00
Sales and Services	3,306,409.00
Investments Income	35,000.00
Miscellaneous	53,975.00
Transfers	2,143,996.00
Proceeds from Financing	388,550.00
Fund Balance Appropriated	2,841,946.00
TOTAL	\$42,990,615.00

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, 2013* and ending *June 30, 2014* as follows:

Schools- Current Expense	\$10,211,763.00
TOTAL	\$10,211,763.00

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, 2013* and ending *June 30, 2014*.

Appropriated from General Fund	\$10,101,763.00
Transfer from New School/F Tech Fund	110,000.00
TOTAL	\$10,211,763.00

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 beginning *July 1, 2013* and ending *June 30, 2014*.

Schools Capital Outlay	1,329,942.00
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	\$ 2,329,942.00

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, 2013 and ending June 30, 2014.

BOE 1/2 cent Sales Tax-Article 40	660,000.00
BOE 1/2 cent Sales Tax-Article 42	560,000.00
Public School Capital Fund-Adm	22,231.00
Public School Capital Fund-Lottery Funds	-
Transfer from General Fund	-
Fund Balance Appropriated	87,411.00
Interest (Schools funding)	300.00
BOE Fund Balance-Transferred from Current Expense	1,000,000.00
TOTAL	\$ 2,329,942.00

SECTION VII. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Administration	\$ -
Elections	\$ -
Vehicle Maintenance	\$ -
Solid Waste	\$ -
Ag Advisory Committee	\$ -
Stokes Reynolds Memorial Hospital	\$ -
Transfer to General Fund	-
Transfer to Stokes Reynolds Memorial Hospital Fund	-
TOTAL	\$ -

SECTION VIII. It is estimated that the following revenues will be available for the Capital Reserve Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Appropriated from General Fund	\$ -
TOTAL	\$ -

SECTION IX. The following amounts are hereby appropriated in the Capital Projects Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Architect	\$ -
TOTAL	\$ -

SECTION X. It is estimated that the following revenues will be available for the Capital Projects Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Transfer from New School/F Tech Fund	\$ -
TOTAL	\$ -

SECTION XI. It is estimated that the following revenues will be available for the Regional Sewer Fund for fiscal year beginning July 1, 2013 and ending June 30, 2014.

Sewer Fees	\$ 169,626.00
Interest	\$ -
Fund Balance	-
TOTAL	\$ 169,626.00

SECTION XII. The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Salaries & Wages	\$ 12,163.00
Social Security	755.00
Medicare Tax	177.00
Retirement	860.00
401K	90.00
Group Insurance	1,736.00
Dental Insurance	116.00
Unemployment Insurance	75.00
Telephone	1,500.00
Utilities	13,000.00
Training	1,500.00
Maint. & Repairs Equipment	20,000.00
Miscellaneous Contractual Services	30,000.00
Miscellaneous Expense	1,000.00
Equipment	-
Principal	79,422.00
Interest	7,232.00
TOTAL	\$ 169,626.00

SECTION XIII. It is estimated that the following revenues will be available for the New Schools/F.Tech Fund for the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Ad Valorem Tax	\$ 1,365,378.00
Fund Balance	\$ -
Transfer from General Fund	\$ 676,298.00
TOTAL	\$ 2,041,676.00

SECTION XIV. The following amounts are hereby appropriated in the New Schools/F.Tech Fund for the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Schools/F Tech-Debt Service-Fund Balance	\$ 897,680.00
Transfer to Capital Projects	-
Transfer to General Fund	1,143,996.00
TOTAL	\$ 2,041,676.00

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, 2013 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 \$3,555,672,667 for the purpose of taxation and an estimated collection rate of (96%). 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, 2013* and ending *June 30, 2014*.

E-911 Charges	\$ 278,977.00
Fund Balance Appropriated	\$ 47,559.00

TOTAL **\$ 326,536.00**

SECTION XVII. The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Telephone	84,000.00
Maint. & Repairs to Equipment	129,228.00
Departmental Supplies	2,000.00
Training	10,000.00
Misc. Contractual Services	-
Equipment	101,308.00
Equipment Non Capitalized	-
TOTAL	\$ 326,536.00

SECTION XVIII. The following amounts are hereby appropriated in the Senior Service Center Fund for the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Transfer from General Fund	\$ 7,246.00
Senior Center General Purpose	11,753.00
PTRC Senior Center Operations	28,602.00
Walnut Cove Senior Center	4,000.00
Interest	57.00
Town of Walnut Cove	8,000.00
Fund Balance Appropriated	19,130.00
TOTAL	\$ 78,788.00

SECTION XIX. It is estimated that the following revenues will be available for the Senior Service Center Fund for the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Salaries & Wages	\$ 23,322.00
Social Security	1,446.00
Medicare Tax	339.00
Retirement	1,649.00
401k County Match	265.00
Group Insurance	4,959.00
Dental Insurance	330.00
Unemployment Insurance	214.00
Telephone	4,600.00
Postage	600.00
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	20,914.00
Auto Supplies	600.00
Departmental Supplies	3,000.00
Food & Provisions	1,200.00
Miscellaneous Expense	200.00
Travel	100.00
Training	600.00
Advertising	300.00
Dues & Subscriptions	600.00
Equipment Non Capitalized	-
TOTAL	\$ 78,788.00

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, 2013* and ending *June 30, 2014*.

Schools-Principal	\$ 2,634,853.00
Schools-Interest	1,846,145.00
Total Schools Debt Payments	<u>\$ 4,480,998.00</u>
Capital Leases-Principal	\$ 566,044.00
Capital Leases-Interest	57,204.00
Total Capital Leases	<u>\$ 623,248.00</u>
TOTAL	\$ 5,104,246.00

SECTION XXI. It is estimated that the following revenues will be available to the Debt Service account for the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Transfer from School Capital Outlay/Capital Reserve	\$ 1,000,000.00
Lottery	1,182,000.00
Transfer from Schools/F.Tech Fund	930,491.00
IRS Interest Refund QSCB QZAB	849,807.00
Rent Autumn Square	47,400.00
Appropriation from General Fund	1,094,548.00
TOTAL	\$ 5,104,246.00

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, 2013* and ending *June 30, 2014*.

Public Assistance	\$ 1,974,810.00
Medical Assistance	15,000.00
Aid to the Blind	2,750.00
Child Day Care	1,278,327.00
TOTAL	\$ 3,270,887.00

SECTION XXIII. It is estimated that the following revenues will be available in the Public Assistance Accounts for the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Federal/State Contribution	\$ 2,281,460.00
Appropriation from General Fund	989,427.00
TOTAL	\$ 3,270,887.00

SECTION XXIV. The following amounts are hereby appropriated in the Danbury Water Fund for the operation and activities of the fund for the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Salaries & Wages	\$ 17,537.00
Social Security	1,088.00
Medicare Tax	255.00
Retirement	1,240.00
401K	100.00
Group Insurance	2,480.00
Dental Insurance	165.00
Unemployment Insurance	107.00
Professional Services	2,000.00
Telephone	1,350.00

Postage	550.00
Utilities	5,500.00
Maint. & Repairs Equipment	7,000.00
Misc. Contractual Services	4,000.00
Departmental Supplies	6,000.00
Miscellaneous	400.00
Employee Training	1,000.00
Advertising	300.00
Dues & Subscriptions	500.00
Principal-County	8,046.00
Interest-County	3,846.00
TOTAL	\$ 63,464.00

SECTION XXV. It is estimated that the following revenue will be available for the Danbury Water Fund in the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Water Fees	\$ 63,399.00
Tap Fees	\$ -
Interest	\$ 65.00
Fund Balance Appropriated	\$ -
TOTAL	\$ 63,464.00

SECTION XXVI. The following amounts are hereby appropriated in the Stokes Reynolds Hospital Fund for the operations and activities of the fund for the fiscal year beginning *July 1, 2013* and ending *June 30, 2014*.

Hospital Operations	\$ 200,000.00
ER Services	490,000.00
SRMH Inc Expenditures	100,000.00
Capital Outlay	-
Transfer to Capital Reserve	10,000.00
TOTAL	\$ 800,000.00

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, 2013* and ending *June 30, 2014*.

Hospital Lease Payment	\$ 500,000.00
SRMH Inc Revenue	100,000.00
Transfer from Capital Reserve	-
Transfer from General Fund	200,000.00
TOTAL	\$ 800,000.00

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, 2013* and ending *June 30, 2014*.

City of King	\$ 328,478.00
TOTAL	\$ 328,478.00

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, 2013* and ending *June 30, 2014*.

District Fire Tax	\$ 281,947.00
Prior Year Tax	8,031.00
1 Cent Sales Tax	16,500.00
1/2 Cent Sales Tax (40)	18,500.00
1/2 Cent Sales Tax (42)	3,500.00
Fund Balance Appropriated	-
TOTAL	\$ 328,478.00

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, 2013 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 \$451,837,038 for the purpose of taxation and an estimated collection rate of (96%).

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, 2013* and ending *June 30, 2014*.

<i>Misc. Contractual Services</i>	\$ 71,735.00
TOTAL	\$ 71,735.00

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, 2013* and ending *June 30, 2014*.

District Fire Tax	\$ 54,503.00
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	9,132.00
TOTAL	\$ 71,735.00

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, 2013 located with the Rural Hall Fire and Rescue District for the purpose of supplementing the revenues of the Rural Hall Fire and Rescue District. The rate is based on an estimated valuation of \$87,344,116 of property for the purpose of taxation and an estimated collection rate of (96%).

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, 2013* and ending *June 30, 2014*.

<i>Misc. Contractual Services</i>	\$ 265,182.00
TOTAL	\$ 265,182.00

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, 2013* and ending *June 30, 2014*.

District Fire Tax	\$ 205,107.00
Prior Year Tax	5,000.00
1Cent Sales Tax	9,000.00
1/2 Cent Sales Tax (40)	10,000.00
1/2 Cent Sales Tax (42)	2,100.00
Fund Balance Appropriated	33,975.00
TOTAL	\$ 265,182.00

SECTION XXXVI. There is hereby levied a tax at the rate of six and half cents (\$0.065) per one hundred dollars (100.00) valuation of property listed for taxes as of January 1, 2013 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 \$328,696,806 of property for the purpose of taxation and an estimated collection rate of (96%).

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, 2013* and ending *June 30, 2014*.

South Stokes	\$ 181,725.00
Danbury	149,884.00
Sauratown	221,482.00
Stokes-Rockingham	185,673.00
Northeast Stokes	218,403.00
Francisco	152,175.00
Lawsonville	138,609.00
Pinnacle	182,567.00
Westfield	51,652.00
Pilot Mountain	14,281.00
Pilot Knob	14,074.00
Double Creek	135,677.00
TOTAL	\$ 1,646,202.00

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, 2013* and ending *June 30, 2014*.

Fund Balance Appropriation	\$ 143,200.00
Service District Fire Tax	1,301,002.00
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	-
TOTAL	\$ 1,646,202.00

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, 2013 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 \$2,084,938,345 of property for the purpose of taxation and an estimated collection rate of (96%).

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, 2013* and ending *June 30, 2014*.

Adult Health Program	\$ 376,784.00
Child Health Program	378,407.00
Family Planning Program	305,787.00
General	597,150.00
TOTAL	\$ 1,658,128.00

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, 2013* and ending *June 30, 2014*.

Restricted Intergovernmental Revenues	\$ 397,933.00
Sales & Services	174,000.00
Miscellaneous	40,500.00
Fund Balance Appropriated	1,045,695.00
TOTAL	\$ 1,658,128.00

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, 2013 and ending June 30, 2014, 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 2013-14 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, 2013 located within Stokes County for the purpose of supplementing the revenues of Stokes County. The rate is based on an estimated valuation of \$3,555,672,667 property for the purpose of taxation and an estimated collection rate of (96%).

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.

Commissioner Inman moved to approve the submitted Budget Ordinance for Fiscal Year 2013-14 appropriating a budget of \$42,940,615. Commissioner Jones seconded the motion.

Chairman Lankford opened the floor for discussion.

Commissioner Walker commented:

- This was a budget that I was never totally comfortable with
- Feel there was a late start on the budget
- My preference would have been to have more time to deal with the budget
- At this point, even though I did not agree with the total budget, there is a lot in the budget that I do agree with
- There are things that I think are important to be in there even though I am tempted to call it the "ostrich budget" at times because I think we are postponing the inevitable
- It is looming large out there and we are going to have to deal with
- Once the budget is passed, it becomes the Board of Commissioners' budget, even though the vote yesterday was 4-1, it is the official budget of Stokes County
- On that basis, I will support the motion

Commissioner Jones commented:

- Feel the Board did very well considering what the Board was up against
- Very proud of how the budget came out
- Commissioner Walker may be right regarding what we will be up against, but will not know until next year
- Seems we spent the same amount time spent last year, maybe even one extra day
- All agree to start in November this year due to the challenges for Fiscal Year 2014-15
- Should commend the Board for staying below \$43,000,000

Chairman Lankford commented:

- Commend the Board for taking time to look at all these individual budgets/request
- Commend the County Manager and his staff for putting together what I consider a very conservative budget
- As far as I am concerned, there has been no reduction in services to the citizens of Stokes County prior to this budget
- Feel very good about this budget with no tax increase
- Feel the taxpayers could not take on additional taxes in the current economy
- Have a budget that the Board has put a lot of time and effort into it

Vice Chairman Booth commented:

- Also feel very good about the budget approved by the Board
- Third budget as a commissioner, feels ample time was spent on the budget
- Appreciate the County Manager, Finance Director and Clerk for submitting a conservative budget for the Board to consider
- Would also like to commend my fellow commissioners for having the foresight to approve conservative budgets over the past years to help build up the Fund Balance
- Always believed in saving for a “rainy day” and I can feel it sprinkling on this budget
- Very pleased that the County’s Fund Balance was in a position that the Board could appropriate funding from the Fund Balance to balance the budget
- Very hopeful that some revenue sources will open up in this upcoming year to continue to increase the Fund Balance
- Feel this is a very conservative budget and hope there will be funding left over to return to the Fund Balance at the end of June 2014
- Agree with Chairman Lankford, it is not the time for our citizens to have another tax increase

Commissioner Walker commented:

- Feel Commissioner Inman summed it up pretty well in a recent meeting, there was a lot of counties that had finished their budgets before we started on ours
- All have agreed to start in October or November

Commissioner Inman commented:

- Agree with Commissioner Walker, in this budget there are some things that I don't approve of
- Have done my due diligence with this budget like the rest of the Board
- Have found more that I can agree with than I don't agree with
- Always wished we had the opportunity to break a budget out, but unfortunately, that is not the case
- You must vote for or vote against the entire budget
- Feel it is a conservative budget, have decreased the budget over \$3 million from last year, going the right way
- Boards over the years have been fiscally conservative
- Have dedicated employees who have sacrificed
- Very proud to say that this budget includes a 2% COLA for all employees who have not had a COLA in 5 years
- Some areas I would have liked to done more
- Have built new schools
- Have some schools that need attention and hope there will be funding in the near future for roofs to assess that need
- Can't do everything at one time
- Can't make up in one year, 25 years of not getting it done
- Board has done an awesome job of being fiscally responsible with the tax payers dollars
- Budget does not include a tax increase or a rate increase in a very difficult economic time
- The recent revaluation will end with the County have approximately \$2 million less in revenue over the next four years
- Have some serious challenges in front of the Board
- County has saved for the rainy day and I think it has started to rain
- Finance Director has predicted a Fund Balance of 20 to 21% which keeps the County positioned to be able to complete the projects that have already been approved (Lawsonville Elementary and Community College Construction Projects)

Commissioner Walked responded:

- Not only did the taxes for Stokes County citizens not increase, but as Commissioner Inman mentioned, due to the revaluation, there is tax decrease in this budget for most of the citizens

The motion carried unanimously.

Capital Reserve Resolution

Chairman Lankford presented the following Capital Reserve Resolution prepared by

Finance Director Julia Edwards for review and approval:

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 2013-14 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	2011-12	2012-13	2012-13	2012-13	2012-13
		Reserve Amount	Appropriated	Amendments	Expenditures	Reserve Amount
Administration	201.4120.000	\$25,000.00	-\$25,000.00	\$0.00	\$0.00	\$0.00
Elections	20104170.02	\$20,370.00	\$35,000.00	\$0.00	\$20,370.00	\$35,000.00
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	\$48,624.00	\$0.00	\$2,632.00	\$0.00	\$51,256.00
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	\$102,147.00	-\$1,000.00	\$0.00	\$0.00	\$101,147.00
Sheriff's Department	201.4310.001	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00
Economic Development	201.4920.027	\$122,928.00	\$0.00	\$0.00	\$0.00	\$122,928.00
Emerg. Communications	201.4325.002	\$537,500.00	\$0.00	\$291,332.00	\$484,425.00	\$344,407.00
EMS	201.4370.010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Marshal	201.4340.000	\$10,000.00	\$0.00	\$4,500.00	\$4,500.00	\$10,000.00
Planning	201.4910.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ag Advisory Comm.	201.4950.009	\$10,000.00	-\$10,000.00	\$0.00	\$0.00	\$0.00
Animal Control	201.4380.002	\$23,000.00	\$0.00	\$0.00	\$3,500.00	\$19,500.00
Jail	201.4320.012	\$877.00	\$0.00	\$0.00	\$0.00	\$877.00
Library	201.6110.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Stokes Rey. Mem Hospital	201.5700.000	\$250,050.00	-\$140,000.00	\$0.00	\$0.00	\$110,050.00
Forsyth Tech.	201.5912.018	\$13,600.00	\$0.00	\$0.00	\$0.00	\$13,600.00
Solid Waste	201.4720.018	\$4,148.00	-\$4,148.00	\$0.00	\$0.00	\$0.00
Superior Court	201.4160.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E911 Fund	201.4325.001	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Totals		\$1,228,244.00	-\$145,148.00	\$298,464.00	\$512,795.00	\$868,765.00

Commissioner Inman moved to approve the Resolution Establishing Capital Reserve Fund for Fiscal Year 2013-14. Vice Chairman Booth seconded and the motion carried unanimously.

Adjournment

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

Vice Chairman Booth moved to adjourn the recessed Budget Work Session. Commissioner Jones seconded and the motion carried unanimously.

Darlene M. Bullins
Clerk to the Board

Ernest Lankford
Chairman