

STATE OF NORTH CAROLINA)
)
COUNTY OF STOKES)
)

OFFICE OF THE COMMISSIONERS
STOKES COUNTY GOVERNMENT
DANBURY, NORTH CAROLINA
JUNE 23, 2014

The Board of Commissioners of the County of Stokes, State of North Carolina, met for a Recessed Budget Work Session (recessed from the June 17th Budget Work Session) in the Commissioners' Chambers of the Ronald Wilson Reagan Memorial Building (Administration Building) located in Danbury, North Carolina on Monday, June 23, 2014, at 5:30 pm with the following members present:

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

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

Chairman James Booth called the Recessed Budget Work Session to order and welcomed those in attendance.

Budget Ordinance Fiscal Year 2014-15

Chairman Booth turned the Recessed Budget Work Session over to Manager Rick Morris.

County Manager Rick Morris presented the following proposed Budget Ordinance for Fiscal Year 2014-15 (prepared by Finance Director Julia Edwards) for the Board's 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, 2014* and ending *June 30, 2015* in accordance with the chart of accounts heretofore established for this County:

100.4120.000	Administration	\$	174,610.00
100.4380.000	Animal Control		208,756.00
100.6150.000	Arts Council		88,013.00
100.9910.000	Contingency		465,000.00
100.4950.000	Cooperative Extension		151,818.00
100.9100.000	Debt Service		5,172,133.00
100.4321.000	District Resource Center		146,613.00
100.4920.000	Economic Development		182,234.00
100.4170.000	Elections		181,665.00
100.4325.000	Emergency Communications		626,601.00
100.4330.000	Emergency Management		94,833.00
100.4370.000	Emergency Medical Services		2,561,394.00
100.5192.000	Environmental Health		255,479.00
100.4130.000	Finance		379,510.00
100.4340.000	Fire Marshal		-
100.5920.000	Forsyth Tech		104,565.00
100.4141.000	GIS/Mapping		182,137.00
100.4110.000	Governing Body		959,935.00
100.5100.000	Family Health Center		632,776.00
100.5190.000	Home Health		17,000.00
100.4210.000	Information Systems		214,283.00
100.4320.000	Jail		1,522,690.00
100.4150.000	Legal		70,000.00
100.6110.000	Libraries		540,387.00
100.4360.000	Medical Examiner		25,000.00
100.5200.000	Mental Health		398,820.00
100.4960.000	Natural Resources		309,064.00
100.6121.000	Parks		24,392.00
100.4910.000	Planning		377,390.00
100.4190.000	Public Buildings		1,097,507.00
100.4131.000	Purchasing		77,093.00
100.6130.000	Recreation		117,484.00
100.4180.000	Register of Deeds		239,307.00
100.4142.000	Revaluation		165,025.00
100.5911.000	School -- Current Expense		10,211,763.00
100.5860.000	Senior Services		472,236.00
100.4310.000	Sheriff's Department		3,287,620.00
100.5310.000	Social Services		3,973,502.00
100.5840.000	Aid to Blind		2,750.00
100.5850.000	Child Daycare		1,196,564.00
100.5450.000	Medicaid		15,000.00
100.5410.000	Public Assistance		2,099,926.00
100.4720.000	Solid Waste		1,278,148.00
	Special Appropriation		518,056.00
100.4160.000	Superior Court		44,146.00
100.4140.000	Tax Administration		1,163,292.00

100.4250.000	Vehicle Maintenance	132,034.00
100.5820.000	Veteran Services	19,078.00
100.9820.960	Transfer to Capital Reserve	120,000.00
100.9820.984	Transfer to SRMH Fund	200,000.00
100.9820.991	Transfer to School Capital Outlay/Capital Reserve Fund	37,689.00
100.9820.989	Transfer to Health Department Medicaid Title XIX	562,528.00
100.9820.992	Transfer to Schools/F.Tech Fund	734,798.00
	TOTAL	\$ 43,832,644.00

SECTION II. It is estimated that the following revenues will be available for the General Fund in the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Ad Valorem Taxes	\$	21,756,974.00
Other Taxes & Licenses		3,589,700.00
Unrestricted Intergovernmental Revenues		839,000.00
Restricted Intergovernmental Revenues		7,391,047.00
Permits and Fees		316,212.00
Sales and Services		3,128,220.00
Investments Income		35,000.00
Miscellaneous		57,935.00
Transfers		3,046,643.00
Proceeds from Financing		848,000.00
Fund Balance Appropriated		2,823,913.00
	TOTAL	\$ 43,832,644.00

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, 2014 and ending June 30, 2015 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, 2014 and ending June 30, 2015.

Appropriated from General Fund	\$	10,113,663.00
Transfer from New School/F Tech Fund		98,100.00
	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 July 1, 2014 and ending June 30, 2015.

Schools Capital Outlay	1,798,000.00
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
	\$ 2,798,000.00

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, 2014 and ending June 30, 2015.

BOE 1/2 cent Sales Tax-Article 40	\$	700,000.00
BOE 1/2 cent Sales Tax-Article 42		600,000.00
Public School Capital Fund-Adm		-
Public School Capital Fund-Lottery Funds		-
Transfer from General Fund		37,689.00
Transfer from Capital Projects		60,311.00
Fund Balance Appropriated		400,000.00
Interest (Schools funding)		-
BOE Fund Balance-Transferred from Current Expense		1,000,000.00
TOTAL	\$	2,798,000.00

SECTION VII. The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Public Buildings	\$	120,000.00
Stokes Reynolds Memorial Hospital		10,000.00
Transfer to General Fund		91,000.00
Transfer to Stokes Reynolds Memorial Hospital Fund		-
TOTAL	\$	221,000.00

SECTION VIII. It is estimated that the following revenues will be available for the Capital Reserve Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Transfer from General Fund	\$	120,000.00
Transfer from Stokes Reynolds Hospital Fund		10,000.00
Tax		42,000.00
Register of Deeds		20,000.00
Animal Control		15,000.00
Emergency Management		14,000.00
TOTAL	\$	221,000.00

SECTION IX. The following amounts are hereby appropriated in the Capital Projects Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Transfer to School Capital Outlay & Capital Reserve Fund	\$	60,311.00
TOTAL	\$	60,311.00

SECTION X. It is estimated that the following revenues will be available for the Capital Projects Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

General Contract	\$	16,218.00
Financing Cost		44,093.00
TOTAL	\$	60,311.00

SECTION XI. It is estimated that the following revenues will be available for the Regional Sewer Fund for fiscal year beginning July 1, 2014 and ending June 30, 2015.

Sewer Fees	\$	171,370.00
Interest	\$	-
Fund Balance		-
TOTAL	\$	171,370.00

SECTION XII. The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Salaries & Wages	\$	11,938.00
Social Security		741.00
Medicare Tax		174.00
Retirement		845.00
401K		90.00
Group Insurance		1,736.00
Dental Insurance		117.00
Unemployment Insurance		75.00
Departmental Supplies		2,000.00
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	\$	171,370.00

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, 2014 and ending June 30, 2015.

Ad Valorem Tax	\$	1,272,026.00
State Collected MV Taxes		117,437.00
Transfer from General Fund		734,798.00
TOTAL	\$	2,124,261.00

SECTION XIV. The following amounts are hereby appropriated in the New Schools/F.Tech Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Schools/F Tech-Debt Service-Fund Balance	\$	168,618.00
Transfer to General Fund		1,955,643.00
TOTAL	\$	2,124,261.00

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, 2014 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 \$3,306,024,124 for the purpose of taxation and an estimated collection rate of (96.19%). 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, 2014 and ending June 30, 2015.

E-911 Charges	\$	341,797.00
Fund Balance Appropriated		17,057.00
TOTAL	\$	358,854.00

SECTION XVII. The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Telephone	\$	60,000.00
Maint. & Repairs to Equipment		145,900.00
Departmental Supplies		1,000.00
Training		10,000.00
Misc. Contractual Services		82,200.00
Equipment		58,134.00
Equipment Non Capitalized		1,620.00
TOTAL	\$	358,854.00

SECTION XVIII. The following amounts are hereby appropriated in the Senior Service Center Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Transfer from General Fund	\$	7,071.00
Senior Center General Purpose		11,680.00
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		19,834.00
TOTAL	\$	79,244.00

SECTION XIX. It is estimated that the following revenues will be available for the Senior Service Center Fund for fiscal year beginning July 1, 2014 and ending June 30, 2015.

Salaries & Wages	\$	23,590.00
Social Security		1,463.00
Medicare Tax		343.00
Retirement		1,668.00
401k County Match		260.00
Group Insurance		4,959.00
Dental Insurance		333.00
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		18,814.00
Auto Supplies		600.00
Departmental Supplies		3,000.00
Food & Provisions		1,300.00
Miscellaneous Expense		200.00
Travel		100.00
Training		750.00
Advertising		300.00

Dues & Subscriptions		600.00
Equipment Non Capitalized		2,000.00
TOTAL	\$	79,244.00

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, 2014 and ending June 30, 2015.

Schools-Principal	\$	2,694,172.00
Schools-Interest		1,713,586.00
Total Schools Debt Payments	\$	4,407,758.00
Capital Leases-Principal	\$	711,865.00
Capital Leases-Interest		52,510.00
Total Capital Leases	\$	764,375.00
TOTAL	\$	5,172,133.00

SECTION XXI. It is estimated that the following revenues will be available to the Debt Service account for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Transfer from School Capital Outlay/Capital Reserve	\$	1,000,000.00
Lottery		400,000.00
Transfer from Schools/F.Tech Fund		1,752,978.00
IRS Interest Refund QSCB QZAB		849,807.00
Rent Autumn Square		62,300.00
Transfer from Capital Reserve		42,000.00
Appropriation from General Fund		1,065,048.00
TOTAL	\$	5,172,133.00

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, 2014 and ending June 30, 2015.

Public Assistance	\$	2,099,926.00
Medical Assistance		15,000.00
Aid to the Blind		2,750.00
Child Day Care		1,196,564.00
TOTAL	\$	3,314,240.00

SECTION XXIII. It is estimated that the following revenues will be available in the Public Assistance Accounts for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Federal/State Contribution	\$	2,315,558.00
Appropriation from General Fund		998,682.00
TOTAL	\$	3,314,240.00

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, 2014 and ending June 30, 2015.

Salaries & Wages	\$	17,257.00
Social Security		1,070.00
Medicare Tax		251.00
Retirement		1,221.00
401K		150.00
Group Insurance		2,480.00
Dental Insurance		167.00
Unemployment Insurance		107.00
Professional Services		2,000.00
Telephone		1,350.00
Postage		550.00
Utilities		7,500.00
Maintenance & Repairs Equipment		7,000.00
Misc. Contractual Services		4,000.00
Departmental Supplies		5,000.00
Miscellaneous		400.00
Employee Training		1,000.00
Advertising		-
Dues & Subscriptions		650.00
Equipment		2,000.00
Principal-County		8,397.00
Interest-County		3,513.00
TOTAL	\$	66,063.00

SECTION XXV. It is estimated that the following revenue will be available for the Danbury Water Fund in the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Water Fees	\$	66,063.00
Tap Fees	\$	-
Interest	\$	-
Fund Balance Appropriated	\$	-
TOTAL	\$	66,063.00

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, 2014 and ending June 30, 2015.

Hospital Operations	\$	200,000.00
ER Services		490,000.00
SRMH Inc. Expenditures		100,000.00
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, 2014 and ending June 30, 2015.

Hospital Lease Payment	\$	500,000.00
SRMH Inc. Revenue		100,000.00
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, 2014* and ending *June 30, 2015*.

City of King	\$	329,560.00
TOTAL	\$	329,560.00

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, 2014* and ending *June 30, 2015*.

District Fire Tax	\$	251,690.00
Prior Year Tax		7,698.00
State Collected MV Taxes		30,669.00
1 Cent Sales Tax		17,500.00
1/2 Cent Sales Tax (40)		19,500.00
1/2 Cent Sales Tax (42)		2,503.00
Fund Balance Appropriated		-
TOTAL	\$	329,560.00

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, 2014 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 \$402,553,247,038 for the purpose of taxation and an estimated collection rate of (96.19%).

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, 2014* and ending *June 30, 2015*.

<i>Misc. Contractual Services</i>	\$	65,634.00
TOTAL	\$	65,634.00

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, 2014* and ending *June 30, 2015*.

District Fire Tax	\$	48,461.00
Prior Year Tax		1,400.00
State Collected MV Taxes		5,373.00
1 Cent Sales Tax		3,000.00
1/2 Cent Sales Tax (40)		3,500.00
1/2 Cent Sales Tax (42)		900.00
Fund Balance Appropriated		3,000.00
TOTAL	\$	65,634.00

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, 2014 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 \$77,507,725 of property for the purpose of taxation and an estimated collection rate of (96.19%).

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, 2014* and ending *June 30, 2015*.

<i>Misc. Contractual Services</i>	\$	243,334.00
TOTAL	\$	243,334.00

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, 2014* and ending *June 30, 2015*.

District Fire Tax	\$	181,776.00
Prior Year Tax		5,000.00
State Collected MV Taxes		18,763.00
1Cent Sales Tax		13,000.00
1/2 Cent Sales Tax (40)		15,000.00
1/2 Cent Sales Tax (42)		3,000.00
Fund Balance Appropriated		6,795.00
TOTAL	\$	243,334.00

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, 2014 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 \$290,733,077 of property for the purpose of taxation and an estimated collection rate of (96.19%).

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, 2014* and ending *June 30, 2015*.

South Stokes	\$	201,506.00
Danbury		150,325.00
Sauratown		221,772.00
Stokes-Rockingham		140,940.00
Northeast Stokes		225,996.00
Francisco		166,601.00
Lawsonville		147,806.00
Pinnacle		168,216.00
Westfield		42,329.00
Pilot Mountain		20,071.00
Pilot Knob		18,649.00
Double Creek		144,858.00
TOTAL	\$	1,649,069.00

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, 2014* and ending *June 30, 2015*.

Fund Balance Appropriation	\$	96,180.00
Service District Fire Tax		1,235,415.00
Service District Fire Tax-Prior Year		30,000.00
State Collected MV Taxes		105,474.00
1 Cent Sales Tax		80,000.00
1/2 Cent Sales Tax (40)		85,000.00
1/2 Cent Sales Tax (42)		17,000.00
Interest		-
TOTAL	\$	1,649,069.00

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, 2014 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

\$1,975,921,792 of property for the purpose of taxation and an estimated collection rate of (96.19%).

SECTION XL. The following amounts are hereby appropriated in the Health Department Title XIX Fund for the operation and activities of the Health Department Medicaid Title XIX Fund for the fiscal year beginning *July 1, 2014* and ending June 30, 2015.

Adult Health Program	\$	308,244.00
Child Health Program		366,307.00
Family Planning Program		293,291.00
General		132,750.00
Prenatal Program		155,516.00
TOTAL	\$	1,256,108.00

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, 2014* and ending *June 30, 2015*.

Restricted Intergovernmental Revenues	\$	437,900.00
Sales & Services		215,180.00
Miscellaneous		40,500.00
Transfer from General Fund		562,528.00
Fund Balance Appropriated		-
TOTAL	\$	1,256,108.00

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, 2014 and ending June 30, 2015, 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 2014-15 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, 2014 located within Stokes County for the purpose of supplementing the revenues of Stokes County. The rate is based on an estimated valuation of \$3,306,024,124 property for the purpose of taxation and an estimated collection rate of (96.19%).

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 23TH DAY OF JUNE, 2014.

Chairman Booth entertained a motion regarding the proposed Budget Ordinance for Fiscal Year 2014-15 presented by County Manager Rick Morris.

Vice Chairman Jones moved to accept and approve the Budget Ordinance for Fiscal Year 2014-15. Commissioner Lankford 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 Booth entertained a motion to adjourn the recessed budget work session.

Commissioner Inman moved to adjourn the recessed budget work session. Vice Chairman Jones seconded and the motion carried unanimously.

Darlene M. Bullins
Clerk to the Board

James D. Booth
Chairman