

STATE OF NORTH CAROLINA )  
 )  
COUNTY OF STOKES )  
 )

OFFICE OF THE COMMISSIONERS  
STOKES COUNTY GOVERNMENT  
DANBURY, NORTH CAROLINA  
JUNE 29, 2015

The Board of Commissioners of the County of Stokes, State of North Carolina, met for a Recessed Budget Work Session (recessed from the June 22, 2015 Budget Work Session) for the proposed Fiscal Year 2015-16 Budget in the third floor conference room of the Ronald Wilson Reagan Memorial Building (Administration Building) located in Danbury, North Carolina on Monday, June 29, 2015 at 10:00 am with the following members present:

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

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

Chairman Ronda Jones called the recessed work session to order and welcomed those in attendance.

### **Budget Work Session**

Chairman Jones started the comments with Commissioner Inman.

Commissioner Inman commented:

- As all of you know, the Board voted (3-2) to approve a budget to include a two-cent tax increase and also a one-grade salary increase for all other employees along with the manager's recommendations
- It was not my intent (do not think it was anyone's intent) to exclude an increase for part time employees
- It is part time employees that keep our Greenbox sites operating, most making near minimum wage
- Read a proposed motion: Move to add thirty cents to part time positions that were not included in the pay increases in the approval of the Fiscal Year 2015-16 Budget on June 22<sup>nd</sup> and approve the Budget Ordinance which will reflect this addition

Commissioner Inman moved to approve the following Fiscal Year 2015-16 Budget Ordinance to include thirty cents to part time positions that were not included in the pay increases in the approval of the Fiscal Year 2015-16 Budget on June 22<sup>nd</sup> with the Budget Ordinance reflecting this addition:

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, 2015* and ending *June 30, 2016* in accordance with the chart of accounts heretofore established for this County:

|              |                            |               |
|--------------|----------------------------|---------------|
| 100.4120.000 | Administration             | \$189,130.00  |
| 100.4380.000 | Animal Control             | 216,200.00    |
| 100.6150.000 | Arts Council               | 93,422.00     |
| 100.9910.000 | Contingency                | 320,000.00    |
| 100.4950.000 | Cooperative Extension      | 156,886.00    |
| 100.9100.000 | Debt Service               | 5,352,982.00  |
| 100.4321.000 | District Resource Center   | 163,604.00    |
| 100.4920.000 | Economic Development       | 77,120.00     |
| 100.4170.000 | Elections                  | 229,878.00    |
| 100.4325.000 | Emergency Communications   | 699,873.00    |
| 100.4330.000 | Emergency Management       | 153,621.00    |
| 100.4370.000 | Emergency Medical Services | 2,688,845.00  |
| 100.5192.000 | Environmental Health       | 270,406.00    |
| 100.4130.000 | Finance                    | 389,510.00    |
| 100.4340.000 | Fire Marshal               | 269,117.00    |
| 100.5920.000 | Forsyth Tech               | 105,374.00    |
| 100.4141.000 | GIS/Mapping                | 191,705.00    |
| 100.4110.000 | Governing Body             | 959,989.00    |
| 100.5100.000 | Family Health Center       | 770,650.00    |
| 100.5190.000 | Home Health                | -             |
| 100.4210.000 | Information Systems        | 224,322.00    |
| 100.4320.000 | Jail                       | 1,611,113.00  |
| 100.4150.000 | Legal                      | 80,000.00     |
| 100.6110.000 | Libraries                  | 475,509.00    |
| 100.4360.000 | Medical Examiner           | 25,000.00     |
| 100.5200.000 | Mental Health              | 398,820.00    |
| 100.4960.000 | Natural Resources          | 318,396.00    |
| 100.6121.000 | Parks                      | 30,600.00     |
| 100.4910.000 | Planning                   | 395,735.00    |
| 100.4190.000 | Public Buildings           | 1,123,220.00  |
| 100.4131.000 | Purchasing                 | 79,598.00     |
| 100.6130.000 | Recreation                 | 117,484.00    |
| 100.4180.000 | Register of Deeds          | 238,628.00    |
| 100.4142.000 | Revaluation                | 166,969.00    |
| 100.5911.000 | School -- Current Expense  | 10,271,763.00 |
| 100.5860.000 | Senior Services            | 564,725.00    |
| 100.4310.000 | Sheriff's Department       | 3,191,752.00  |
| 100.5310.000 | Social Services            | 4,417,504.00  |
| 100.5840.000 | Aid to Blind               | 2,750.00      |

|              |                                                        |                        |
|--------------|--------------------------------------------------------|------------------------|
| 100.5850.000 | Child Daycare                                          | 1,193,232.00           |
| 100.5450.000 | Medicaid                                               | 15,000.00              |
| 100.5410.000 | Public Assistance                                      | 2,063,137.00           |
| 100.4720.000 | Solid Waste                                            | 1,596,275.00           |
|              | Special Appropriation                                  | 451,167.00             |
| 100.4160.000 | Superior Court                                         | 55,963.00              |
| 100.4140.000 | Tax Administration                                     | 709,886.00             |
| 100.4250.000 | Vehicle Maintenance                                    | 169,325.00             |
| 100.5820.000 | Veteran Services                                       | 20,135.00              |
| 100.9820.960 | Transfer to Capital Reserve                            | 100,000.00             |
| 100.9820.984 | Transfer to SRMH Fund                                  | 100,000.00             |
| 100.9820.991 | Transfer to School Capital Outlay/Capital Reserve Fund | -                      |
| 100.9820.989 | Transfer to Health Department Medicaid Title XIX       | 619,487.00             |
| 100.9820.992 | Transfer to Schools/F.Tech Fund                        | 800,799.00             |
|              | <b>TOTAL</b>                                           | <b>\$44,926,606.00</b> |

**SECTION II.** It is estimated that the following revenues will be available for the General Fund in the fiscal year beginning *July 1, 2015* and ending *June 30, 2016*.

|                                         |                        |
|-----------------------------------------|------------------------|
| Ad Valorem Taxes                        | \$23,090,439.00        |
| Other Taxes & Licenses                  | 3,852,000.00           |
| Unrestricted Intergovernmental Revenues | 849,000.00             |
| Restricted Intergovernmental Revenues   | 7,783,749.00           |
| Permits and Fees                        | 328,094.00             |
| Sales and Services                      | 2,774,287.00           |
| Investments Income                      | 25,000.00              |
| Miscellaneous                           | 76,064.00              |
| Transfers                               | 3,265,130.00           |
| Proceeds from Financing                 | 641,000.00             |
| Fund Balance Appropriated               | 2,241,843.00           |
| <b>TOTAL</b>                            | <b>\$44,926,606.00</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, 2015* and ending *June 30, 2016* as follows:

|                          |                        |
|--------------------------|------------------------|
| Schools- Current Expense | \$10,271,763.00        |
| <b>TOTAL</b>             | <b>\$10,271,763.00</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, 2015* and ending *June 30, 2016*.

|                                        |                         |
|----------------------------------------|-------------------------|
| Appropriated from General Fund         | \$10,106,466.00         |
| Transfer from Capital Reserve Fund-EDC | \$ 60,000.00            |
| Transfer from New School/F Tech Fund   | \$ 105,297.00           |
| <b>TOTAL</b>                           | <b>\$ 10,271,763.00</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, 2015* and ending *June 30, 2016*.

|                                                   |                       |
|---------------------------------------------------|-----------------------|
| Schools Capital Outlay                            | \$800,000.00          |
| 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 | -                     |
| <b>TOTAL</b>                                      | <b>\$1,800,000.00</b> |

**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, 2015* and ending *June 30, 2016*.

|                                                   |                       |
|---------------------------------------------------|-----------------------|
| BOE 1/2 cent Sales Tax-Article 40                 | \$770,000.00          |
| BOE 1/2 cent Sales Tax-Article 42                 | 660,000.00            |
| Public School Capital Fund-Adm                    | -                     |
| Public School Capital Fund-Lottery Funds          | -                     |
| Transfer from General Fund                        | -                     |
| Transfer from New School/F. Tech Fund             | 5,000.00              |
| Fund Balance Appropriated                         | 365,000.00            |
| Interest (Schools funding)                        | -                     |
| BOE Fund Balance-Transferred from Current Expense | -                     |
| <b>TOTAL</b>                                      | <b>\$1,800,000.00</b> |

**SECTION VII.** The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning *July 1, 2015* and ending *June 30, 2016*.

|                                                    |                      |
|----------------------------------------------------|----------------------|
| Public Buildings                                   | \$100,000.00         |
| Stokes Reynolds Memorial Hospital                  | 10,000.00            |
| Transfer to General Fund                           | 164,063.00           |
| Transfer to Stokes Reynolds Memorial Hospital Fund | -                    |
| <b>TOTAL</b>                                       | <b>\$ 274,063.00</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, 2015* and ending *June 30, 2016*.

|                                             |                      |
|---------------------------------------------|----------------------|
| Transfer from General Fund                  | \$100,000.00         |
| Transfer from Stokes Reynolds Hospital Fund | 10,000.00            |
| Tax                                         | 42,000.00            |
| Register of Deeds                           | 10,776.00            |
| Public Buildings                            | 5,000.00             |
| Economic Development                        | 60,000.00            |
| Emergency Management                        | 46,287.00            |
| <b>TOTAL</b>                                | <b>\$ 274,063.00</b> |

**SECTION IX.** The following amounts are hereby appropriated in the Capital Projects Fund for the fiscal year beginning *July 1, 2015* and ending *June 30, 2016*.

|                                                          |             |
|----------------------------------------------------------|-------------|
| Transfer to School Capital Outlay & Capital Reserve Fund | \$ -        |
| <b>TOTAL</b>                                             | <b>\$ -</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, 2015* and ending *June 30, 2016*.

|                  |             |
|------------------|-------------|
| General Contract | \$ -        |
| Financing Cost   | -           |
| <b>TOTAL</b>     | <b>\$ -</b> |

**SECTION XI.** It is estimated that the following revenues will be available for the Regional Sewer Fund for fiscal year beginning *July 1, 2015* and ending *June 30, 2016*.

|              |               |
|--------------|---------------|
| Sewer Fees   | \$ 184,394.00 |
| Interest     | \$ -          |
| Fund Balance | -             |

**TOTAL**

**\$ 184,394.00**

**SECTION XII.** The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning *July 1, 2015* and ending *June 30, 2016*.

|                                    |                     |
|------------------------------------|---------------------|
| Salaries & Wages                   | \$12,705.00         |
| On Call                            | \$ 1,200.00         |
| Social Security                    | 863.00              |
| Medicare Tax                       | 202.00              |
| Retirement                         | 943.00              |
| 401K                               | 100.00              |
| Group Insurance                    | 1,831.00            |
| Dental Insurance                   | 117.00              |
| Unemployment Insurance             | 76.00               |
| Term Life Insurance                | 24.00               |
| Auto Fuel                          | 2,000.00            |
| Departmental Supplies              | 2,000.00            |
| Telephone                          | 1,500.00            |
| Utilities                          | 13,000.00           |
| Training                           | 1,500.00            |
| Maint. & Repairs Equipment         | 20,000.00           |
| Maint. & Repairs Auto              | 500.00              |
| Miscellaneous Contractual Services | 30,000.00           |
| Miscellaneous Expense              | 1,000.00            |
| Equipment                          | 13,000.00           |
| Principal                          | 79,422.00           |
| Interest                           | 2,411.00            |
| <b>TOTAL</b>                       | <b>\$184,394.00</b> |

**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, 2015* and ending *June 30, 2016*.

|                            |                       |
|----------------------------|-----------------------|
| Ad Valorem Tax             | \$1,295,689.00        |
| State Collected MV Taxes   | 136,598.00            |
| Transfer from General Fund | 800,799.00            |
| <b>TOTAL</b>               | <b>\$2,233,086.00</b> |

**SECTION XIV.** The following amounts are hereby appropriated in the New Schools/F.Tech Fund for the fiscal year beginning *July 1, 2015* and ending *June 30, 2016*.

|                                          |                       |
|------------------------------------------|-----------------------|
| Schools/F Tech-Debt Service-Fund Balance | \$ 127,019.00         |
| Transfer to School Capital Outlay Fund   | 5,000.00              |
| Transfer to General Fund                 | 2,101,067.00          |
| <b>TOTAL</b>                             | <b>\$2,233,086.00</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, 2015 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 \$3,340,437,369 for the purpose of taxation and an estimated collection rate of (96.97%). Motor Vehicle Tax rate is based on estimated valuation of \$341,493,796 and a (100%) collection rate. 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, 2015* and ending *June 30, 2016*.

|                           |               |
|---------------------------|---------------|
| E-911 Charges             | \$ 321,142.00 |
| Fund Balance Appropriated | 391,515.00    |

**TOTAL** **\$712,657.00**

**SECTION XVII.** The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal year beginning *July 1, 2015* and ending *June 30, 2016*.

|                               |                     |
|-------------------------------|---------------------|
| Telephone                     | \$99,850.00         |
| Maint. & Repairs to Equipment | 171,800.00          |
| Departmental Supplies         | 1,000.00            |
| Training                      | 10,000.00           |
| Misc. Contractual Services    | 213,387.00          |
| Equipment                     | 107,800.00          |
| Equipment Non Capitalized     | 108,820.00          |
| <b>TOTAL</b>                  | <b>\$712,657.00</b> |

**SECTION XVIII.** The following amounts are hereby appropriated in the Senior Service Center Fund for the fiscal year beginning *July 1, 2015* and ending *June 30, 2016*.

|                               |                    |
|-------------------------------|--------------------|
| Transfer from General Fund    | \$ -               |
| Senior Center General Purpose | -                  |
| PTRC Senior Center Operations | -                  |
| Walnut Cove Senior Center     | -                  |
| Interest                      | -                  |
| Town of Walnut Cove           | -                  |
| Fund Balance Appropriated     | 3,000.00           |
| <b>TOTAL</b>                  | <b>\$ 3,000.00</b> |

**SECTION XIX.** It is estimated that the following revenues will be available for the Senior Service Center Fund for the fiscal year beginning *July 1, 2015* and ending *June 30, 2016*.

|                           |                    |
|---------------------------|--------------------|
| Salaries & Wages          | \$ -               |
| Social Security           | -                  |
| Medicare Tax              | -                  |
| Retirement                | -                  |
| 401k County Match         | -                  |
| Group Insurance           | -                  |
| Dental Insurance          | -                  |
| Unemployment Insurance    | -                  |
| Telephone                 | -                  |
| Postage                   | -                  |
| Utilities                 | -                  |
| Printing                  | -                  |
| Rent of Space             | -                  |
| Rental of Equipment       | -                  |
| Maint. & Repairs Auto     | -                  |
| Professional Services     | -                  |
| Auto Supplies             | -                  |
| Departmental Supplies     | -                  |
| Food & Provisions         | -                  |
| Miscellaneous Expense     | -                  |
| Travel                    | -                  |
| Training                  | -                  |
| Advertising               | -                  |
| Dues & Subscriptions      | -                  |
| Equipment Non Capitalized | -                  |
| Transfer to General Fund  | 3,000.00           |
| <b>TOTAL</b>              | <b>\$ 3,000.00</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, 2015* and ending *June 30, 2016*.

|                             |                        |
|-----------------------------|------------------------|
| Schools-Principal           | \$ 2,799,706.00        |
| Schools-Interest            | 1,679,470.00           |
| Total Schools Debt Payments | <u>\$ 4,479,176.00</u> |
| Capital Leases-Principal    | \$ 825,149.00          |
| Capital Leases-Interest     | 48,657.00              |
| Total Capital Leases        | <u>\$ 873,806.00</u>   |
| <b>TOTAL</b>                | <b>\$ 5,352,982.00</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, 2015* and ending *June 30, 2016*.

|                                                     |                       |
|-----------------------------------------------------|-----------------------|
| Transfer from School Capital Outlay/Capital Reserve | \$1,000,000.00        |
| Lottery                                             | 400,000.00            |
| Transfer from Schools/F.Tech Fund                   | 1,890,396.00          |
| 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                     | 1,108,479.00          |
| <b>TOTAL</b>                                        | <b>\$5,352,982.00</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, 2015* and ending *June 30, 2016*.

|                    |                       |
|--------------------|-----------------------|
| Public Assistance  | \$2,063,137.00        |
| Medical Assistance | 15,000.00             |
| Aid to the Blind   | 2,750.00              |
| Child Day Care     | 1,193,232.00          |
| <b>TOTAL</b>       | <b>\$3,274,119.00</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, 2015* and ending *June 30, 2016*.

|                                 |                       |
|---------------------------------|-----------------------|
| Federal/State Contribution      | \$2,241,068.00        |
| Appropriation from General Fund | 1,033,051.00          |
| <b>TOTAL</b>                    | <b>\$3,274,119.00</b> |

**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, 2015* and ending *June 30, 2016*.

|                  |             |
|------------------|-------------|
| Salaries & Wages | \$18,368.00 |
| On Call Pay      | 1,800.00    |
| Social Security  | 1,251.00    |
| Medicare Tax     | 293.00      |
| Retirement       | 1,368.00    |
| 401K             | 130.00      |
| Group Insurance  | 2,616.00    |
| Dental Insurance | 167.00      |

|                            |                    |
|----------------------------|--------------------|
| Unemployment Insurance     | 109.00             |
| Term Life Insurance        | 34.00              |
| Professional Services      | 2,000.00           |
| Telephone                  | 1,350.00           |
| Postage                    | 550.00             |
| Utilities                  | 7,500.00           |
| Maint. & Repairs Equipment | 8,000.00           |
| Printing                   | 300.00             |
| Misc. Contractual Services | 4,000.00           |
| Departmental Supplies      | 5,000.00           |
| Miscellaneous              | 400.00             |
| Employee Training          | 1,000.00           |
| Advertising                | -                  |
| Dues & Subscriptions       | 1,500.00           |
| Equipment                  | -                  |
| Principal-County           | 8,749.00           |
| Interest-County            | 3,181.00           |
| <b>TOTAL</b>               | <b>\$69,646.00</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, 2015* and ending *June 30, 2016*.

|                           |                    |
|---------------------------|--------------------|
| Water Fees                | \$66,646.00        |
| Tap Fees                  | 3,000.00           |
| Interest                  | -                  |
| Fund Balance Appropriated | -                  |
| <b>TOTAL</b>              | <b>\$69,646.00</b> |

**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, 2015* and ending *June 30, 2016*.

|                             |                     |
|-----------------------------|---------------------|
| Hospital Operations         | \$100,000.00        |
| ER Services                 | 490,000.00          |
| SRMH Inc. Expenditures      | 100,000.00          |
| Transfer to Capital Reserve | 10,000.00           |
| <b>TOTAL</b>                | <b>\$700,000.00</b> |

**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, 2015* and ending *June 30, 2016*.

|                            |                     |
|----------------------------|---------------------|
| Hospital Lease Payment     | \$500,000.00        |
| SRMH Inc. Revenue          | 100,000.00          |
| Transfer from General Fund | 100,000.00          |
| <b>TOTAL</b>               | <b>\$700,000.00</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, 2015* and ending *June 30, 2016*.

|              |              |
|--------------|--------------|
| City of King | \$397,948.00 |
|--------------|--------------|



**TOTAL** **\$397,948.00**

**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, 2015* and ending *June 30, 2016*.

|                           |                     |
|---------------------------|---------------------|
| District Fire Tax         | \$275,997.00        |
| Prior Year Tax            | 4,266.00            |
| State Collected MV Taxes  | 38,423.00           |
| 1 Cent Sales Tax          | 16,000.00           |
| 1/2 Cent Sales Tax (40)   | 19,000.00           |
| 1/2 Cent Sales Tax (42)   | 2,500.00            |
| Fund Balance Appropriated | 41,762.00           |
| <b>TOTAL</b>              | <b>\$397,948.00</b> |

**SECTION XXX.** There is hereby levied a tax at the rate of six and one-half cents (\$.07) per one hundred (\$100.00) valuation of property listed for taxes as of January 1, 2015 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 \$406,601,013 for the purpose of taxation and an estimated collection rate of (96.97%). Motor Vehicle Tax rate is based on estimated valuation of \$54,889,581 and a (100%) collection rate.

**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, 2015* and ending *June 30, 2016*.

|                                   |                     |
|-----------------------------------|---------------------|
| <i>Misc. Contractual Services</i> | \$ 76,800.00        |
| <b>TOTAL</b>                      | <b>\$ 76,800.00</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, 2015* and ending *June 30, 2016*.

|                           |                    |
|---------------------------|--------------------|
| District Fire Tax         | \$52,997.00        |
| Prior Year Tax            | 1,000.00           |
| State Collected MV Taxes  | 7,255.00           |
| 1 Cent Sales Tax          | 4,000.00           |
| 1/2 Cent Sales Tax (40)   | 4,500.00           |
| 1/2 Cent Sales Tax (42)   | 1,000.00           |
| Fund Balance Appropriated | 6,048.00           |
| <b>TOTAL</b>              | <b>\$76,800.00</b> |

**SECTION XXXIII.** There is hereby levied a tax at the rate of six and one-half cents (\$.07) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2015 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 \$78,076,170 of property for the purpose of taxation and an estimated collection rate of (96.97%). Motor Vehicle Tax rate is based on estimated valuation of \$10,363,939 and a (100%) collection rate.

**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, 2015* and ending *June 30, 2016*.

|                                   |                     |
|-----------------------------------|---------------------|
| <i>Misc. Contractual Services</i> | \$293,335.00        |
| <b>TOTAL</b>                      | <b>\$293,335.00</b> |

**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, 2015* and ending *June 30, 2016*.

|                   |              |
|-------------------|--------------|
| District Fire Tax | \$198,498.00 |
|-------------------|--------------|

|                           |                     |
|---------------------------|---------------------|
| Prior Year Tax            | 5,000.00            |
| State Collected MV Taxes  | 24,281.00           |
| 1Cent Sales Tax           | 15,000.00           |
| 1/2 Cent Sales Tax (40)   | 17,000.00           |
| 1/2 Cent Sales Tax (42)   | 4,000.00            |
| Fund Balance Appropriated | 29,556.00           |
| <b>TOTAL</b>              | <b>\$293,335.00</b> |

**SECTION XXXVI.** There is hereby levied a tax at the rate of six and half cents (\$0.07) per one hundred dollars (100.00) valuation of property listed for taxes as of January 1, 2015 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 \$292,428,780 of property for the purpose of taxation and an estimated collection rate of (96.97%). Motor Vehicle Tax rate is based on estimated valuation of \$34,686,969 and a (100%) collection rate.

**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, 2015* and ending *June 30, 2016*.

|                   |                       |
|-------------------|-----------------------|
| South Stokes      | \$ 236,306.00         |
| Danbury           | 158,177.00            |
| Sauratown         | 286,697.00            |
| Stokes-Rockingham | 201,002.00            |
| Northeast Stokes  | 267,664.00            |
| Francisco         | 189,208.00            |
| Lawsonville       | 216,031.00            |
| Pinnacle          | 192,866.00            |
| Westfield         | 84,877.00             |
| Pilot Mountain    | 26,442.00             |
| Pilot Knob        | 18,342.00             |
| Double Creek      | 195,049.00            |
| <b>TOTAL</b>      | <b>\$2,072,661.00</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, 2015* and ending *June 30, 2016*.

|                                      |                        |
|--------------------------------------|------------------------|
| Fund Balance Appropriation           | \$333,971.00           |
| Service District Fire Tax            | 1,358,695.00           |
| Service District Fire Tax-Prior Year | 30,000.00              |
| State Collected MV Taxes             | 129,995.00             |
| 1 Cent Sales Tax                     | 95,000.00              |
| 1/2 Cent Sales Tax (40)              | 100,000.00             |
| 1/2 Cent Sales Tax (42)              | 25,000.00              |
| Interest                             | -                      |
| <b>TOTAL</b>                         | <b>\$ 2,072,661.00</b> |

**SECTION XXXIX.** There is hereby levied a tax at the rate of six and one-half cents (\$0.07) per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2015 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 \$2,001,642,296 of property for the purpose of taxation and an estimated collection rate of (96.97%). Motor Vehicle Tax rate is based on estimated valuation of \$185,707,843 and a (100%) collection rate.

**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, 2015* and ending *June 30, 2016*.

|                      |              |
|----------------------|--------------|
| Adult Health Program | \$309,811.00 |
| Child Health Program | 312,521.00   |

|                         |                       |
|-------------------------|-----------------------|
| Family Planning Program | 363,604.00            |
| General                 | 119,450.00            |
| Prenatal Program        | 152,420.00            |
| <b>TOTAL</b>            | <b>\$1,257,806.00</b> |

**SECTION XLII.** It is estimated that the following revenues will be available for the Health Department Title XIX Fund in the fiscal year beginning *July 1, 2015* and ending *June 30, 2016*.

|                                       |                       |
|---------------------------------------|-----------------------|
| Restricted Intergovernmental Revenues | \$390,069.00          |
| Sales & Services                      | 238,000.00            |
| Miscellaneous                         | 10,250.00             |
| Transfer from General Fund            | 619,487.00            |
| Fund Balance Appropriated             | -                     |
| <b>TOTAL</b>                          | <b>\$1,257,806.00</b> |

**SECTION XLIII.** The Budget Officer is hereby authorized to transfer appropriations within a fund outlined under the following conditions:

A. Budget Officer 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. Budget Officer 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. Budget Officer may not transfer any amounts between funds nor from any contingency appropriation within a fund.

D. Budget Officer 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 XLIV.** During the fiscal year beginning July 1, 2015 and ending June 30, 2016, 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 2015-16 and any amendments thereto. Stokes County Board of Education's annual audit shall include a compliance section for the County funding and requirements.

**SECTION XLV.** There is hereby levied a tax at the rate of sixty cents (\$0.62) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2015 located within Stokes County for the purpose of supplementing the revenues of Stokes County. The rate is based on an estimated valuation of \$3,340,437,369 property for the purpose of taxation and an estimated collection rate of (96.97%). Motor Vehicle Tax rate is based on estimated valuation of \$341,493,796 and a (100%) collection rate.

**SECTION XLVI.** 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 29th DAY OF JUNE, 2015.**

Commissioner Booth seconded the motion.

Chairman Jones opened the floor for discussion.

Vice Chairman Walker confirmed with County Manager Morris that the Fiscal

Year 2015-16 Budget Ordinance reflects the thirty cents increase to part time positions not included in the adoption of the Budget on June 22<sup>nd</sup>.

Vice Chairman Walker confirmed with Finance Director Edwards that there was no other items that needed to be checked before approving Commissioner Inman's motion.

Commissioner Booth commented:

- There was only a \$99,000 increase to Manager Morris' recommended budget even with the one-grade increase for full time employees not included in Manager Morris' recommended budget; delaying the recommendation for Emergency Services Departments' increases by three months saved a considerable amount of money

Vice Chairman Walker commented:

- The three-month savings will only be reflected in this year's budget, not future budgets

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

Vice Chairman Walker commented:

- Time will be the validator for this budget
- I will be monitoring this budget closely

Chairman Jones responded:

- Feel every commissioner will be monitoring the budget

Vice Chairman Walker continued:

- Want to commend the staff, under County Manager Morris' leadership for the recommended budget this year
- Feel it was a good recommended budget
- Know there was a lot of work put into this budget

Commissioner Inman commented:

- Would not only like to thank the staff, but also thank my fellow commissioners who really worked hard
- Feel there was a lot of hours put in by this Board
- Reality is that a budget is based on projections
- The most important thing is to continue to monitor expenses
- Feel the entire Board agrees that something had to be done for some critical service areas in regards to wages; turnover was considerably higher than other departments
- If we didn't do something, there was a chance those critical services departments who deliver emergency services, could suffer (Sheriff's Department, EMS, E911)
- There is a lot that depends on what is going on in Raleigh

- Jason Sain, House Finance Committee, spoke at the NCACC Board of Directors' Meeting this past Wednesday; he stated that they are prepared to stay in Raleigh until Christmas if it takes that long to get a budget passed
- The differences between the Senate and the House are huge
- Need to stay engaged with our Legislators
- Talk is that the Governor is going to veto the Senate Bill 369

Vice Chairman Walker commented:

- Seems to me that the County is operating at a ten-cent ad valorem equivalent debt deficiency
- This budget only increased the taxes by two cents
- That is a big chunk coming out of the Fund Balance that is not going away between now and next year
- The biggest think I have heard from talking to people is: "if you were only going to increase the taxes by two cents, why did you even bother?"
- As I mentioned before, time will be a validator
- Had no problems with a lot of things in the budget
- One thing that caught me by surprise – we have been tight with the school's budget, the departments' budgets and the budget approved gives a raise across the board that was not recommended by the manager; it will be hard to explain to those citizens who are really struggling
- Again, time will tell

### **Adjournment**

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

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

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

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**Ronda Jones**  
Chairman