

STATE OF NORTH CAROLINA )  
 )  
COUNTY OF STOKES )  
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OFFICE OF THE COMMISSIONERS  
STOKES COUNTY GOVERNMENT  
DANBURY, NORTH CAROLINA  
JUNE 29, 2016

The Board of Commissioners of the County of Stokes, State of North Carolina, met for a Recessed Budget Work Session (recessed from the June 28, 2016 Budget Work Session) for the proposed Fiscal Year 2016-17 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, 2016 at 10:00 am with the following members present:

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

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

Chairman J. Leon Inman called the recessed work session to order and welcomed those in attendance.

#### **INVOCATION**

Chairman Inman invited those who wished to join in the invocation to please do so.

Commissioner Walker delivered the invocation.

#### **PLEDGE OF ALLEGIANCE**

Chairman Inman invited those in attendance to join the Board in the Pledge of Allegiance.

#### **Budget Work Session**

Chairman Inman asked Finance Director Julia Edwards to brief the Board on the

following proposed Fiscal Year 2016-17 Budget Ordinance submitted for the Board's review and consideration for approval:

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, 2016* and ending *June 30, 2017* in accordance with the chart of accounts heretofore established for this County:

100.4120.000	Administration	\$	247,912.00
100.4380.000	Animal Control		224,811.00
100.6150.000	Arts Council		105,748.00
100.9910.000	Contingency		320,000.00
100.4950.000	Cooperative Extension		177,010.00
100.9100.000	Debt Service		5,248,363.00
100.4321.000	District Resource Center		160,568.00
100.4920.000	Economic Development		723,353.00
100.4170.000	Elections		190,829.00
100.4325.000	Emergency Communications		785,222.00
100.4330.000	Emergency Management		104,484.00
100.4370.000	Emergency Medical Services		2,941,177.00
100.5192.000	Environmental Health		295,319.00
100.4130.000	Finance		418,911.00
100.4340.000	Fire Marshal		230,784.00
100.5920.000	Forsyth Tech		137,120.00
100.4141.000	GIS/Mapping		198,139.00
100.4110.000	Governing Body		961,075.00
100.5100.000	Family Health Center		798,062.00
100.4210.000	Information Systems		232,174.00
100.4320.000	Jail		1,702,189.00
100.4150.000	Legal		100,000.00
100.6110.000	Libraries		480,970.00
100.4360.000	Medical Examiner		37,000.00
100.5200.000	Mental Health		398,820.00
100.4960.000	Natural Resources		325,877.00
100.6121.000	Parks		22,949.00
100.4910.000	Planning		407,842.00
100.4190.000	Public Buildings		1,154,991.00
100.4131.000	Purchasing		82,246.00
100.6130.000	Recreation		117,484.00
100.4180.000	Register of Deeds		247,019.00
100.4142.000	Revaluation		191,581.00
100.5911.000	School -- Current Expense		10,017,340.00
100.5860.000	Senior Services		567,626.00
100.4310.000	Sheriff's Department		3,370,868.00
100.5310.000	Social Services		4,506,603.00
100.5840.000	Aid to Blind		2,270.00
100.5850.000	Child Daycare		1,210,089.00
100.5450.000	Medicaid		15,000.00
100.5410.000	Public Assistance		2,117,258.00
100.4720.000	Solid Waste		1,285,384.00
	Special Appropriation		502,085.00

100.4160.000	Superior Court	55,850.00
100.4140.000	Tax Administration	803,144.00
100.4250.000	Vehicle Maintenance	197,078.00
100.5820.000	Veteran Services	20,565.00
100.9820.960	Transfer to Capital Reserve	100,000.00
100.9820.984	Transfer to SRMH Fund	-
100.9820.991	Transfer to School Capital Outlay/Capital Reserve Fund	-
100.9820.989	Transfer to Health Department Medicaid Title XIX	574,561.00
100.9820.992	Transfer to Schools/F.Tech Fund	866,200.00
	<b>TOTAL</b>	<b>\$ 45,981,750.00</b>

**SECTION II.** It is estimated that the following revenues will be available for the General Fund in the fiscal year beginning *July 1, 2016* and ending *June 30, 2017*.

Ad Valorem Taxes	\$	23,216,033.00
Other Taxes & Licenses		4,746,620.00
Unrestricted Intergovernmental Revenues		699,000.00
Restricted Intergovernmental Revenues		8,141,142.00
Permits and Fees		327,264.00
Sales and Services		3,042,760.00
Investments Income		50,000.00
Miscellaneous		43,430.00
Transfers		3,051,541.00
Proceeds from Financing		400,420.00
Fund Balance Appropriated		2,263,540.00
	<b>TOTAL</b>	<b>\$ 45,981,750.00</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, 2016* and ending *June 30, 2017* as follows:

Schools- Current Expense	\$	9,817,340.00
Special Appropriation	\$	200,000.00
	<b>TOTAL</b>	<b>\$ 10,017,340.00</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, 2016* and ending *June 30, 2017*.

Appropriated from General Fund	\$	9,921,900.00
Transfer from Capital Reserve Fund-EDC	\$	-
Transfer from New School/F Tech Fund		95,440.00
	<b>TOTAL</b>	<b>\$ 10,017,340.00</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, 2016* and ending *June 30, 2017*.

Schools Capital Outlay		651,000.00
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>\$ 1,651,000.00</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, 2016* and ending *June 30, 2017*.

BOE 1/2 cent Sales Tax-Article 40		895,853.00
BOE 1/2 cent Sales Tax-Article 42		755,147.00
Public School Capital Fund-Adm		-
Public School Capital Fund-Lottery Funds		-
Transfer from General Fund		-
Transfer from New School/F. Tech Fund		-
Fund Balance Appropriated		-
Interest (Schools funding)		-
BOE Fund Balance-Transferred from Current Expense		-
<b>TOTAL</b>	<b>\$</b>	<b>1,651,000.00</b>

**SECTION VII.** The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning *July 1, 2016* and ending *June 30, 2017*.

Public Buildings	\$	100,000.00
Stokes Reynolds Memorial Hospital		-
Transfer to General Fund		117,652.00
<b>TOTAL</b>	<b>\$</b>	<b>217,652.00</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, 2016* and ending *June 30, 2017*.

Transfer from General Fund	\$	100,000.00
Transfer from Stokes Reynolds Hospital Fund		-
Tax		29,900.00
Register of Deeds		12,900.00
Public Buildings		8,000.00
Sheriff's Department		40,000.00
Emergency Communications		23,852.00
Environmental Health		3,000.00
<b>TOTAL</b>	<b>\$</b>	<b>217,652.00</b>

**SECTION IX.** The following amounts are hereby appropriated in the Capital Projects Fund for the fiscal year beginning *July 1, 2016* and ending *June 30, 2017*.

Transfer to School Capital Outlay & Capital Reserve Fund	\$	-
<b>TOTAL</b>	<b>\$</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, 2016* and ending *June 30, 2017*.

General Contract	\$	-
Financing Cost		-
<b>TOTAL</b>	<b>\$</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, 2016* and ending *June 30, 2017*.

Sewer Fees	\$	173,869.00
Interest	\$	-
Fund Balance		-
<b>TOTAL</b>	<b>\$</b>	<b>173,869.00</b>

**SECTION XII.** The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning *July 1, 2016* and ending *June 30, 2017*.

Salaries & Wages	\$	13,214.00
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On Call	580.00
Social Security	856.00
Medicare Tax	201.00
Retirement	1,016.00
401K	200.00
Group Insurance	2,082.00
Dental Insurance	117.00
Unemployment Insurance	79.00
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	3,500.00
Miscellaneous Contractual Services	30,000.00
Miscellaneous Expense	1,000.00
Equipment	1,000.00
Improvements	80,000.00
<b>TOTAL</b>	<b>\$ 173,869.00</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, 2016* and ending *June 30, 2017*.

Ad Valorem Tax	\$	1,317,446.00
State Collected MV Taxes		140,685.00
Transfer from General Fund		866,200.00
<b>TOTAL</b>	<b>\$</b>	<b>2,324,331.00</b>

**SECTION XIV.** The following amounts are hereby appropriated in the New Schools/F.Tech Fund for the fiscal year beginning *July 1, 2016* and ending *June 30, 2017*.

Schools/F Tech-Debt Service-Fund Balance	\$	390,442.00
Transfer to School Capital Outlay Fund	\$	-
Transfer to General Fund		1,933,889.00
<b>TOTAL</b>	<b>\$</b>	<b>2,324,331.00</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, 2016 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 \$3,379,105,601 for the purpose of taxation and an estimated collection rate of (97.47%). Motor Vehicle Tax rate is based on estimated valuation of \$351,713,414 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, 2016* and ending *June 30, 2017*.

E-911 Charges	\$	229,738.00
Fund Balance Appropriated	\$	615,807.00
<b>TOTAL</b>	<b>\$</b>	<b>845,545.00</b>

**SECTION XVII.** The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal year beginning *July 1, 2016* and ending *June 30, 2017*.

Telephone	60,000.00
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Maint. & Repairs to Equipment		202,000.00
Departmental Supplies		1,000.00
Training		10,000.00
Misc. Contractual Services		229,325.00
Equipment		336,800.00
Equipment Non Capitalized		6,420.00
<b>TOTAL</b>	<b>\$</b>	<b>845,545.00</b>

**SECTION XVIII.** The following amounts are hereby appropriated in the Senior Service Center Fund for the fiscal year beginning *July 1, 2016* and ending *June 30, 2017*.

Transfer from General Fund	\$	-
Senior Center General Purpose		-
PTRC Senior Center Operations		-
Walnut Cove Senior Center		-
Interest		-
Town of Walnut Cove		-
Fund Balance Appropriated		-
<b>TOTAL</b>	<b>\$</b>	<b>-</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, 2016* and ending *June 30, 2017*.

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		-
<b>TOTAL</b>	<b>\$</b>	<b>-</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, 2016* and ending *June 30, 2017*.

Schools-Principal	\$	2,755,121.00
Schools-Interest		1,466,801.00
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Total Schools Debt Payments	\$	4,221,922.00
Capital Leases-Principal	\$	982,521.00
Capital Leases-Interest		43,920.00
Total Capital Leases	\$	<u>1,026,441.00</u>
<b>TOTAL</b>	<b>\$</b>	<b>5,248,363.00</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, 2016* and ending *June 30, 2017*.

Transfer from School Capital Outlay/Capital Reserve	\$	1,000,000.00
Lottery		450,000.00
Transfer from Schools/F.Tech Fund		1,706,329.00
IRS Interest Refund QSCB QZAB		792,020.00
Rent Autumn Square		62,300.00
Transfer from Capital Reserve		29,900.00
Appropriation from General Fund		<u>1,207,814.00</u>
<b>TOTAL</b>	<b>\$</b>	<b>5,248,363.00</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, 2016* and ending *June 30, 2017*.

Public Assistance	\$	2,117,258.00
Medical Assistance		15,000.00
Aid to the Blind		2,270.00
Child Day Care		<u>1,210,089.00</u>
<b>TOTAL</b>	<b>\$</b>	<b>3,344,617.00</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, 2016* and ending *June 30, 2017*.

Federal/State Contribution	\$	2,361,318.00
Appropriation from General Fund		<u>983,299.00</u>
<b>TOTAL</b>	<b>\$</b>	<b>3,344,617.00</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, 2016* and ending *June 30, 2017*.

Salaries & Wages	\$	19,111.00
On Call Pay	\$	600.00
Social Security		1,223.00
Medicare Tax		286.00
Retirement		1,451.00
401K		260.00
Group Insurance		2,616.00
Dental Insurance		167.00
Unemployment Insurance		112.00
Term Life Insurance		34.00
Professional Services		-
Telephone		1,350.00
Postage		550.00

Utilities		10,000.00
Maint. & Repairs Equipment		15,000.00
Printing		300.00
Misc. Contractual Services		6,000.00
Departmental Supplies		5,000.00
Miscellaneous		400.00
Employee Training		1,000.00
Dues & Subscriptions		2,500.00
Equipment		130,000.00
Equipment Non Capitalized		1,000.00
Principal-County		9,100.00
Interest-County		2,810.00
<b>TOTAL</b>	<b>\$</b>	<b>210,870.00</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, 2016* and ending *June 30, 2017*.

Water Fees	\$	157,852.00
Tap Fees	\$	3,000.00
Interest	\$	100.00
Fund Balance Appropriated	\$	49,918.00
<b>TOTAL</b>	<b>\$</b>	<b>210,870.00</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, 2016* and ending *June 30, 2017*.

Hospital Operations	\$	-
ER Services		-
SRMH Inc. Expenditures		-
Transfer to Capital Reserve		-
<b>TOTAL</b>	<b>\$</b>	<b>-</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, 2016* and ending *June 30, 2017*.

Hospital Lease Payment	\$	-
SRMH Inc. Revenue		-
Transfer from General Fund		-
<b>TOTAL</b>	<b>\$</b>	<b>-</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, 2016* and ending *June 30, 2017*.

City of King	\$	423,068.00
<b>TOTAL</b>	<b>\$</b>	<b>423,068.00</b>

**SECTION XXIX.** It is estimated that the following revenue will be available for the King Fire District Fund in the fiscal year beginning *July 1, 2016* and ending *June 30, 2017*.



District Fire Tax	\$	299,940.00
Prior Year Tax		5,000.00
State Collected MV Taxes		42,780.00
1 Cent Sales Tax		25,000.00
1/2 Cent Sales Tax (40)		27,000.00
1/2 Cent Sales Tax (42)		8,000.00
Fund Balance Appropriated		15,348.00
<b>TOTAL</b>	<b>\$</b>	<b>423,068.00</b>

**SECTION XXX.** There is hereby levied a tax at the rate of seven and one-half cents (\$.075) per one hundred (\$100.00) valuation of property listed for taxes as of January 1, 2016 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 \$410,299,885 for the purpose of taxation and an estimated collection rate of (97.47%). Motor Vehicle Tax rate is based on estimated valuation of \$57,040,338 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, 2016* and ending *June 30, 2017*.

<i>Misc. Contractual Services</i>	\$	81,000.00
<b>TOTAL</b>	<b>\$</b>	<b>81,000.00</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, 2016* and ending *June 30, 2017*.

District Fire Tax		57,278.00
Prior Year Tax		900.00
State Collected MV Taxes		7,889.00
1 Cent Sales Tax		5,500.00
1/2 Cent Sales Tax (40)		5,000.00
1/2 Cent Sales Tax (42)		1,200.00
Fund Balance Appropriated		3,233.00
<b>TOTAL</b>	<b>\$</b>	<b>81,000.00</b>

**SECTION XXXIII.** There is hereby levied a tax at the rate of seven and one-half cents (\$.075) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2016 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 \$78,352,711 of property for the purpose of taxation and an estimated collection rate of (97.47%). Motor Vehicle Tax rate is based on estimated valuation of \$10,518,845 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, 2016* and ending *June 30, 2017*.

<i>Misc. Contractual Services</i>	\$	298,412.00
<b>TOTAL</b>	<b>\$</b>	<b>298,412.00</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, 2016* and ending *June 30, 2017*.

District Fire Tax		213,374.00
Prior Year Tax		5,000.00
State Collected MV Taxes		27,012.00
1Cent Sales Tax		16,000.00
1/2 Cent Sales Tax (40)		17,000.00
1/2 Cent Sales Tax (42)		4,000.00
Fund Balance Appropriated		16,026.00
<b>TOTAL</b>	<b>\$</b>	<b>298,412.00</b>

**SECTION XXXVI.** There is hereby levied a tax at the rate of seven and half cents (\$0.075) per one hundred dollars (100.00) valuation of property listed for taxes as of January 1, 2016 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 \$291,883,800 of property for the purpose of taxation and an estimated collection rate of (97.47%). Motor Vehicle Tax rate is based on estimated valuation of \$36,015,684 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, 2016* and ending *June 30, 2017*.

South Stokes	\$	202,501.00
Danbury		160,954.00
Sauratown		276,400.00
Stokes-Rockingham		225,587.00
Northeast Stokes		245,279.00
Francisco		201,862.00
Lawsonville		195,631.00
Pinnacle		182,388.00
Westfield		61,748.00
Pilot Mountain		22,406.00
Pilot Knob		20,953.00
Double Creek		159,308.00
<b>TOTAL</b>	<b>\$</b>	<b>1,955,017.00</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, 2016* and ending *June 30, 2017*.

Fund Balance Appropriation	\$	-
Service District Fire Tax		1,491,337.00
Service District Fire Tax-Prior Year		26,890.00
State Collected MV Taxes		142,845.00
1 Cent Sales Tax		125,000.00
1/2 Cent Sales Tax (40)		120,000.00
1/2 Cent Sales Tax (42)		31,000.00
Interest		17,945.00
<b>TOTAL</b>	<b>\$</b>	<b>1,955,017.00</b>

**SECTION XXXIX.** There is hereby levied a tax at the rate of seven and one-half cents (\$0.075) per hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2016 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 \$2,040,062,844 of property for the purpose of taxation and an estimated collection rate of (97.47%). Motor Vehicle Tax rate is based on estimated valuation of \$190,459,684 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, 2016* and ending *June 30, 2017*.

Adult Health Program	\$	310,895.00
Child Health Program		331,941.00
Family Planning Program		316,747.00
General		107,150.00
Prenatal Program		171,277.00
<b>TOTAL</b>	<b>\$</b>	<b>1,238,010.00</b>

**SECTION XLI.** It is estimated that the following revenues will be available for the Health Department Title XIX Fund in the fiscal year beginning *July 1, 2016* and ending *June 30, 2017*.

Restricted Intergovernmental Revenues	\$	387,949.00
Sales & Services		254,000.00
Miscellaneous		21,500.00
Transfer from General Fund		574,561.00
Fund Balance Appropriated		-
<b>TOTAL</b>	<b>\$</b>	<b>1,238,010.00</b>

**SECTION XLII.** 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 XLIII.** During the fiscal year beginning July 1, 2016 and ending June 30, 2017, 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 2016-17 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-two cents (\$0.62) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2016 located within Stokes County for the purpose of supplementing the revenues of Stokes County. The rate is based on an estimated valuation of \$3,379,105,601 property for the purpose of taxation and an estimated collection rate of (97.47%). Motor Vehicle Tax rate is based on estimated valuation of \$351,713,414 and a (100%) collection rate.

**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 THE \_\_\_ DAY OF JUNE, 2016.**

Finance Director Julia Edwards noted the following:

- All changes as requested by the Board have been incorporated into the Fiscal Year 2016-17 Budget
- Total FY 2016-17 is \$45,981,750.00
- FY 2016-17 Budget reflects a 62 cent tax rate for the General Fund and a 4 cent tax rate for the New School/Forsyth Teach Debt Service Fund (remains the same as FY 2015-16) with a collection rate of 97.47%
- FY 2016-17 Budget reflects a \$.50 cent fire tax increase for City of King Fire District, Walnut Cove Fire District, Rural Hall Fire District, and Service District (fire tax rate - 7.5 cents)
- Fund Balance allocation for FY 2016-17 Budget is \$2,263,540 (estimated 20.8% Fund Balance)

Chairman Inman entertained a motion regarding the proposed Budget Ordinance presented to the Board for Fiscal Year 2016-17.

Commissioner Jones moved to approve the Fiscal Year 2016-17 Budget Ordinance as presented.

Commissioner Walker seconded the motion.

Chairman Inman opened the floor for discussion.

There was no discussion regarding the Fiscal Year 2016-17 Budget Ordinance.

The motion carried unanimously.

Chairman Inman commented:

- Would like to extend his appreciation for everyone's commitment
- Don't think there is a single member sitting here that has not worked as hard as they could to get a budget adopted
- The fact that I did not vote for the budget does not mean that I will not support and/or defend it
- It is my budget; it is our budget
- Hope this Board continues to work in the spirit of cooperation
- Have worked with a lot of different boards
- The thing to remember – let's always remember to not let it become personal, let it be about working for what is best for Stokes County
- Want to applaud the suggestion regarding the quarter of a cent sales tax
- Directed the Clerk to place the resolution to request the quarter of a cent sales tax for the November ballot be placed on the July 11<sup>th</sup> Discussion Agenda
- Must sell the idea of the quarter cent sales tax to the public

Vice Chairman Booth commented:

- Must remember that Hanging Rock State Park receives over 500,000 visitors each year which should help if the sales tax is approved in November by the voters
- Vade Mecum will soon be coming on board which should bring even more visitors to Stokes County

Chairman Inman continued:

- Will continue to work for the citizens of Stokes County

Commissioner Walker commented:

- This is not my budget, if it were totally my budget, would be more in some places and possibly less in some places
- It is the Board's budget

- This budget was created with some give and take by various commissioners
- I am sure if each commissioner had their way, there would be five different budgets
- There was give and take and working together to create this budget
- It is the Board's budget now
- As the Board's budget, I will support it
- I will defend the process by which it was created
- I think there are things that are lacking in it and if we had unlimited funds, it would be so easy to fix
- In some ways, I think we have extended ourselves to make things happen to keep the County moving forward
- All in all, a lot of work went into this budget and the finished product is about the best we can do for right now
- We could have spent more and certainly could have spent less
- We had the three votes needed to adopt a budget for Fiscal Year 2016-17
- Probably will be some more work to be done as the year goes on
- May identify some areas that will need further discussion
- Think this is a step in the right direction to see our County become better and move forward
- My vision is still to see Stokes County be the county in this area that people look and say that Stokes County is getting it together and have good things for their citizens
- Appreciate the willingness of the Board to work on this budget
- From this point, go forward and do the best we can

Commissioner Lankford commented:

- Think everything has been said
- Think we did what we needed to do to get the budget adopted

Commissioner Jones commented:

- Glad it is over

Chairman Inman commented:

- As Commissioner Walker stated, may have to look at some things later in the year

Commissioner Walker commented:

- Would like to thank Manager Morris and his staff for their hard work preparing and presenting the recommended budget for Fiscal Year 2016-17

Chairman Inman commented:

- Would also like to thank Manager Morris and his staff
- Stokes County is very fortunate to have very dedicated employees

**Adjournment**

There being no further business to come before the Board, Chairman Inman 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.

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

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**J. Leon Inman**  
**Chairman**