



ANNUAL BUDGET ORDINANCE

COUNTY OF STOKES Budget Ordinance Fiscal Year 2026

BE IT ORDAINED AND ESTABLISHED by the Stokes Board of County Commissioner's of Danbury, North Carolina, in the Regular Meeting assembled this 9th day of June 2025 as follows:

SECTION 1. The following amounts are hereby appropriated in the General Fund for the operation of Stokes County Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this County:

EXPENDITURES:

Administration	\$ 583,179
Animal Control	\$ 825,776
Arts Council	\$ 226,613
Contingency	\$ 350,000
Cooperative Extension	\$ 339,122
Debt Service	\$ 3,038,076
District Resource Center	\$ 260,875
Economic Development	\$ 288,827
Elections	\$ 463,075
Emergency Communications	\$ 1,741,514
Emergency Management	\$ 156,886
Emergency Medical Services	\$ 7,319,466
Environmental Health	\$ 670,915
Finance	\$ 992,835
Fire Marshal	\$ 429,256
Forsyth Tech	\$ 397,943
GIS/Mapping	\$ 339,588

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Governing Body	\$ 1,408,091
Health Department	\$ 1,157,599
Human Resources	\$ 559,346
Information Systems	\$ 578,419
Insurance	\$ 1,642,146
Jail	\$ 3,604,351
Libraries	\$ 611,110
Medical Examiner	\$ 42,000
Natural Resources	\$ 232,870
Parks	\$ 88,631
Planning	\$ 640,807
Public Buildings	\$ 1,968,689
Purchasing	\$ 161,590
Recreation	\$ 120,595
Register of Deeds	\$ 393,321
Revaluation	\$ 260,962
Senior Services	\$ 928,192
Sheriff's Department	\$ 6,786,615
Social Services	\$ 12,007,655
Solid Waste	\$ 2,100,101
Special Appropriation	\$ 680,478
Superior Court	\$ 170,800
Tax Administration	\$ 1,191,263
Transfer to TDA	\$ 100,000
Vehicle Maintenance	\$ 263,996
Veteran Services	\$ 84,682
Transfer to Schools/F.Tech Fund	\$ 911,820
Transfer to Regional Sewer	\$ 58,929
Transfer to Danbury Sewer	\$ 20,842
Schoool Budget	\$ 15,641,325
Title XIX	\$ 1,404,491
Mental Health MOE	\$ 398,820
 TOTAL EXPENSES	 \$ 74,644,482

SECTION 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Ad Valorem Taxes	\$ 38,327,834
Other Taxes & Licenses	\$ 10,461,500
Unrestricted Intergovernmental Revenues	\$ 1,602,685
Restricted Intergovernmental Revenues	\$ 9,135,321
Permits and Fees	\$ 598,004
Sales and Services	\$ 5,421,651
Investments Income	\$ 1,083,285
Other General Revenues	\$ 1,115,419
Transfers	\$ 113,880
Fund Balance Appropriated	\$ 6,784,903
TOTAL	<u>\$ 74,644,482</u>

SECTION 3. There is hereby levied a tax at the rate of fifty-eight cents (\$0.58) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising revenue in the General Fund in Section 2 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$6,633,191.84 and an estimated collection rate of 98.02% for real and personal property and 100.0% for motor vehicles.

SECTION 4. 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, 2025 and ending June 30, 2026.

Schools Capital Outlay	\$ 2,728,500
Public School Capital Building Fund-Lottery Funds	\$ -
TOTAL	<u>\$ 2,728,500</u>

SECTION 5. 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, 2025 and ending June 30, 2026.

BOE 1/2 cent Sales Tax-Article 40	\$ 1,300,500
BOE 1/2 cent Sales Tax-Article 42	\$ 1,428,000
Transfer from New School/F. Tech Fund	\$ -
Fund Balance Appropriated	\$ -
TOTAL	<u>\$ 2,728,500</u>

SECTION 6. It is estimated that the following revenues will be available for the Regional Sewer Fund for fiscal year beginning July 1, 2025 and ending June 30, 2026.

Sewer Fees	\$	130,000
Interest	\$	-
Transfer from General Fund	\$	58,929
TOTAL	\$	188,929

SECTION 7. The following amounts are hereby appropriated in the Regional Sewer Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Salaries & Wages	\$	49,032
On Call	\$	-
Social Security	\$	3,246
Medicare Tax	\$	711
Retirement	\$	7,036
401K	\$	491
Group Insurance	\$	9,418
Dental Insurance	\$	443
Unemployment Insurance	\$	400
Term Life Insurance	\$	52
Auto Fuel	\$	2,100
Departmental Supplies	\$	6,500
Telephone	\$	2,500
Utilities	\$	13,000
Maint. & Repairs Equipment	\$	25,000
Maint. & Repairs Auto	\$	500
Miscellaneous Contractual Services	\$	66,000
Miscellaneous Expense	\$	500
Dues & Subscriptions	\$	1,500
Travel	\$	500
TOTAL	\$	188,929

SECTION 8. It is estimated that the following revenues will be available for the Dedicated Debt Fund (4¢ Fund) for fiscal year beginning July 1, 2025 and ending June 30, 2026.

Ad Valorem Tax	\$ 2,371,732
State Collected MV Taxes	\$ 233,636
Lottery & IRS Interest Refund (QSCAB / QZAB)	\$ 1,248,000
Transfer from General Fund	\$ 911,820
Fund Balance	\$ -
TOTAL	<u>\$ 4,765,188</u>

SECTION 9. The following amounts are hereby appropriated in the Dedicated Debt Fund (4¢ Fund) for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Debt and Interest Payment	\$ 3,600,315
Transfer to Current School	\$ 113,880
Contingency	\$ 1,050,993
TOTAL	<u>\$ 4,765,188</u>

SECTION 10. 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, 2026 located within the Dedicated Debt Fund for the purpose of supplementing the revenues of the Dedicated Debt Fund. The rate is based on an estimated valuation of property of \$6,049,103,094 for the purpose of taxation and an estimated collection rate of (98.02%). Motor Vehicle Tax rate is based on estimated valuation of \$584,088,750 and a (100%) collection rate. This fund was established to accumulate funds for debt service payments and operating expenses for Dedicated Debt Fund projects

SECTION 11. It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

E-911 Charges	\$ 143,811
Interest	\$ -
Fund Balance Appropriated	\$ 269,189
TOTAL	<u>\$ 413,000</u>

SECTION 12. The following amounts are hereby appropriated in the Enhanced 911 Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Telephone	\$	60,000
Maint. & Repairs to Equipment	\$	200,000
Training	\$	25,000
Misc. Contractual Services	\$	50,000
Equipment	\$	75,000
Equipment Non Capitalized	\$	3,000
TOTAL	\$	413,000

SECTION 13. 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, 2025 and ending June 30, 2026.

Salaries & Wages	\$	42,659
On Call Pay	\$	1,200
Social Security	\$	2,903
Medicare Tax	\$	636
Retirement	\$	6,294
401K	\$	439
Group Insurance	\$	9,418
Dental Insurance	\$	443
Unemployment Insurance	\$	400
Term Life Insurance	\$	50
Telephone	\$	2,500
Postage	\$	700
Utilities	\$	17,000
Maint. & Repairs Equipment	\$	58,000
Misc. Contractual Services	\$	6,500
Auto Supplies	\$	2,500
Departmental Supplies	\$	25,000
Miscellaneous	\$	500
Employee Training	\$	1,200
Dues & Subscriptions	\$	2,500
TOTAL	\$	180,842

SECTION 14. It is estimated that the following revenues will be available for the Danbury Water Fund in the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Water Fees	\$ 160,000
Tap Fees	\$ -
Interest	\$ -
Transfer from General Fund	\$ 20,842
TOTAL	<u>\$ 180,842</u>

SECTION 15. 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, 2025 and ending June 30, 2026.

City of King	\$ 861,502
TOTAL	<u>\$ 861,502</u>

SECTION 16. It is estimated that the following revenue will be available in the King Fire District Fund in the fiscal year beginning July 1, 2025 and ending June 30, 2026.

District Fire Tax	\$ 662,623
Prior Year Tax	\$ 5,600
State Collected MV Taxes	\$ 83,629
1 & 1/2 Cent Sales Tax	\$ 109,650
Fund Balance Appropriated	\$ -
TOTAL	<u>\$ 861,502</u>

SECTION 17. There is hereby levied a tax at the rate of (\$.09) per one hundred (\$100.00) valuation of property listed for taxes as of January 1, 2026 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 \$751,120,665 for the purpose of taxation and an estimated collection rate of (98.02%). Motor Vehicle Tax is based on estimated valuation of \$92,921,468 and a (100%) collection rate.

SECTION 18. 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, 2025 and ending June 30, 2026.

Rural Hall Fire Department	\$ 160,353
TOTAL	<u>160,353</u>

SECTION 19. 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, 2025 and ending June 30, 2026.

District Fire Tax	\$ 124,452
Prior Year Tax	\$ 1,000
State Collected MV Taxes	\$ 14,399
1 & 1/2 Cent Sales Tax	\$ 20,502
Fund Balance Appropriated	\$ -
TOTAL	<u>160,353</u>

SECTION 20. There is hereby levied a tax at the rate of nine cents (\$.09) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2026 located within 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 \$141,074,218 of property for the purpose of taxation and an estimated collection rate of (98.02%). Motor Vehicle Tax rate is based on an estimated valuation of \$15,999,139 and a (100%) collection rate.

SECTION 21. 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, 2025 and ending June 30, 2026.

Walnut Cove Fire & Rescue Department	\$ 579,211
TOTAL	<u>579,211</u>

SECTION 22. It is estimated that the following revenues will be available for the Walnut Cove Fire District Fund in the fiscal year beginning July 1, 2025 and ending June 30, 2026.

District Fire Tax	\$ 443,761
Prior Year Tax	\$ 7,000
State Collected MV Taxes	\$ 50,420
1 & 1/2 Cent Sales Tax	\$ 78,030
Fund Balance Appropriated	\$ -
TOTAL	<u>579,211</u>

SECTION 23. There is hereby levied a tax at the rate of nine cents (\$.09) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2026 located within the Walnut Cove Fire District for the purpose of supplementing the revenues of the Walnut Cove Fire District. The rate is based on an estimated valuation of \$503,028,115 of property for the purpose of taxation and an estimated collection rate of (98.02%). Motor Vehicle Tax rate is based on an estimated valuation of \$56,023,132 and a (100%) collection rate.

SECTION 24. The following amounts are hereby appropriated in the Stokes County Service District Fund for the operation and activities of the District for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

South Stokes	\$ 442,382
Danbury	\$ 250,253
Sauratown	\$ 444,418
Stokes-Roanoke	\$ 205,830
Northeast Stokes	\$ 443,079
Francisco	\$ 511,559
Lawsonville	\$ 338,886
Pinnacle	\$ 286,199
Westfield	\$ 96,500
Pilot Mountain	\$ 25,000
Pilot Knob	\$ -
Double Creek	\$ 246,141
Equipment Non-Capitalized	\$ 416,719
TOTAL	\$ 3,706,966

SECTION 25. It is estimated that the following revenues will be available for the Service District Fund in the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Fund Balance Appropriation	\$ -
Service District Fire Tax	\$ 3,034,049
Service District Fire Tax-Prior Year	\$ 30,000
State Collected MV Taxes	\$ 270,617
1 & 1/2 Cent Sales Tax	\$ 372,300
Interest	
TOTAL	\$ 3,706,966

SECTION 26. There is hereby levied a tax at the rate of nine cents (\$.09) per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2026 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 \$3,439,263,322 of property for the purpose of taxation and an estimated collection rate of (98.02%). Motor Vehicle Tax rate is based on an estimated valuation of \$300,686,248 and a (100%) collection rate.

SECTION 27. The following amounts are hereby appropriated in the DSS Client Account Fund for the activities of the DSS Client Account Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Client Expense Accounts	\$	143,053
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SECTION 28. It is estimated that the following revenues will be available for the DSS Client Accounts Fund in the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Client Revenue Accounts	\$	143,053
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SECTION 29. The following amounts are hereby appropriated in the Tourism Development Authority Fund for the activities of the Tourism Development Authority Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Professional Services	\$	14,000
Department Supplies	\$	2,000
Training	\$	2,000
Postage	\$	1,000
Printing	\$	20,000
Advertising/Marketing	\$	30,000
Misc. Contractual Services	\$	30,000
Dues & Subscriptions	\$	1,000
TOTAL	\$	100,000

SECTION 30. The It is estimated that the following revenues will be available for the Tourism Development Authority Fund in the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Occupancy Tax/Gross Receipts	\$	160,000
TOTAL	\$	160,000

SECTION 31 The following amounts are hereby appropriated in the Opioid Fund for the activities of the Opioid Settlement Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Salaries & Wages	\$ 229,433
Social Security Tax	\$ 14,218
Medicare Tax	\$ 3,326
Retirement	\$ 32,908
401k County Match	\$ 2,293
Health Insurance	\$ 31,392
Dental Insurance	\$ 1,476
Unemployment Insurance	\$ 978
Term Life Insurance	\$ 166
Professional Services	\$ 42,750
Medical Supplies	\$ 29,000
Auto Supplies	\$ 438
Departmental Supplies	\$ 2,700
Miscellaneous Expense	\$ 6,000
Training	\$ 11,500
Telephone	\$ 4,625
Postage	\$ 175
Printing	\$ 2,000
Advertising	\$ 250
Rental of Equipment	\$ 3,600
Dues & Subscriptions	\$ 625
Equipment - Non Capitalized	\$ 14,750
Lease Payment	\$ 6,600
TOTAL	\$ 441,203

SECTION 32. It is estimated that the following revenues will be available in the Opioid Settlement Fund in the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Opioid Settlement Funds	\$ 441,203
TOTAL	\$ 441,203

SECTION 33. There is hereby levied a tax at the rate of fifty-eight cents (\$0.58) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising revenue in the General Fund in Section 2 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$6,633,191.84 and an estimated collection rate of 98.02% for real and personal property and 100.0% for motor vehicles.

SECTION 34. The County Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. The County Manager may transfer amounts between line item expenditures within a department without limitation and without a report being required.
- b. The County Manager may transfer amounts between departments, including contingency appropriations, within the same fund to increase an appropriation up to \$25,000 in a single budget amendment. The County Manager must make an official report on such transfers at the next regular meeting of the Board of County Commissioners. In the event a State of Emergency is declared by the Governor or designee, unlimited budget amendment authority within the same fund is granted for expenditures directly related to the emergency. He must make an official report on any such transfers authorized under a State of Emergency at the next regular meeting of the Board of County Commissioners.
- c. The County Manager may not transfer any amounts between funds, except as approved by the Board of County Commissioners in the Budget Ordinance as amended.

SECTION 35. The County Manager or his designee is hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes:

- a. Purchase of apparatus, supplies, and materials where formal bids are not required by law;
- b. Leases of normal and routine business equipment;
- c. Construction or repair work where formal bids are not required by law;
- d. Consultant services, professional services, contracted services, or maintenance service agreements up to an anticipated contract amount of \$50,000. In the event a State of Emergency is declared by the Governor or designee, unlimited contracting authority is granted for services directly related to the emergency. The County Manager must report to the Board of County Commissioners any executed contracts exceeding \$50,000 during the State of Emergency declaration;
- e. Agreements for acceptance of State and Federal grant funds; and
- f. Grant agreements with public and non-profit agencies.

SECTION 36. 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 2025-2026 and any amendments thereto. Stokes County Board of Education's annual audit shall include a compliance section for the County funding and requirements.

SECTION 37. County of Stokes will adhere to the IRS mileage rate per the County's Travel Policy.

Copies of this Budget Ordinance shall be furnished to the County Clerk, County Manager, and Finance Director for their direction and implementation.

THIS ORDINANCE passed and adopted this 9th day of June, 2025.

