

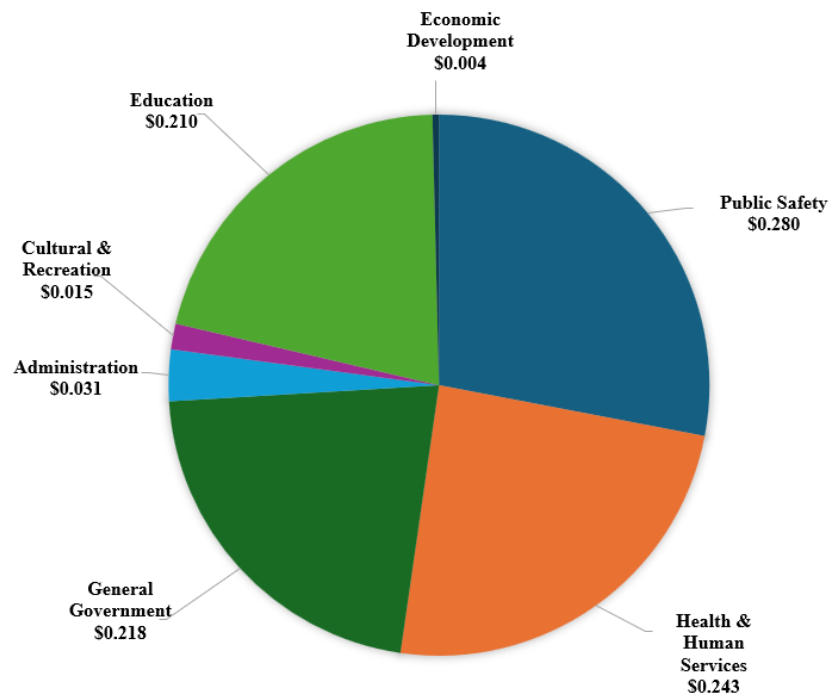
GENERAL FUND SUMMARY

Description

The General Fund is used to account for resources traditionally associated with government which are not required legally, or by sound financial management, to be accounted for in another fund. The following functional areas are included in the General Fund:

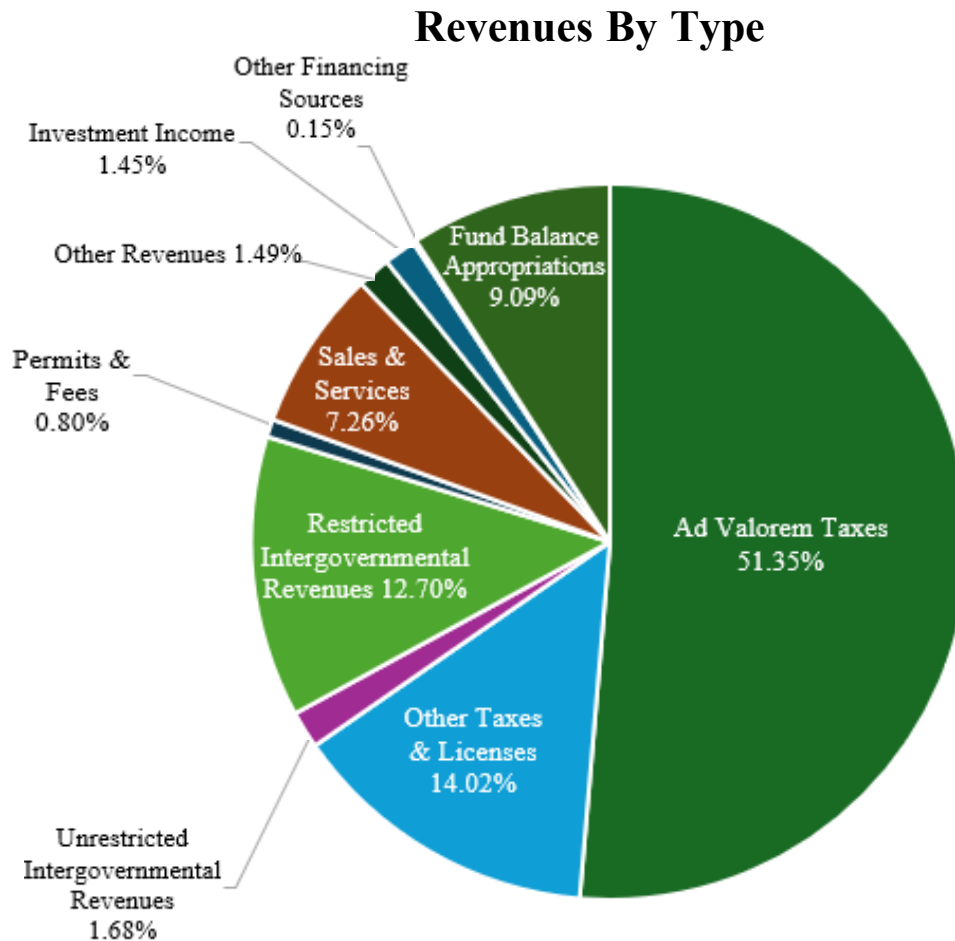
- General Government
- Public Safety
- Health & Human Services
- Economic Development
- Cultural and Recreation
- Education
- Administration

Amount of Tax Dollar Expended by Function in the General Fund



The major revenues as well as other financing sources budgeted by Stokes County are summarized in the table and chart below. Ad valorem taxes account for approximately 51% of Stokes County total revenues.

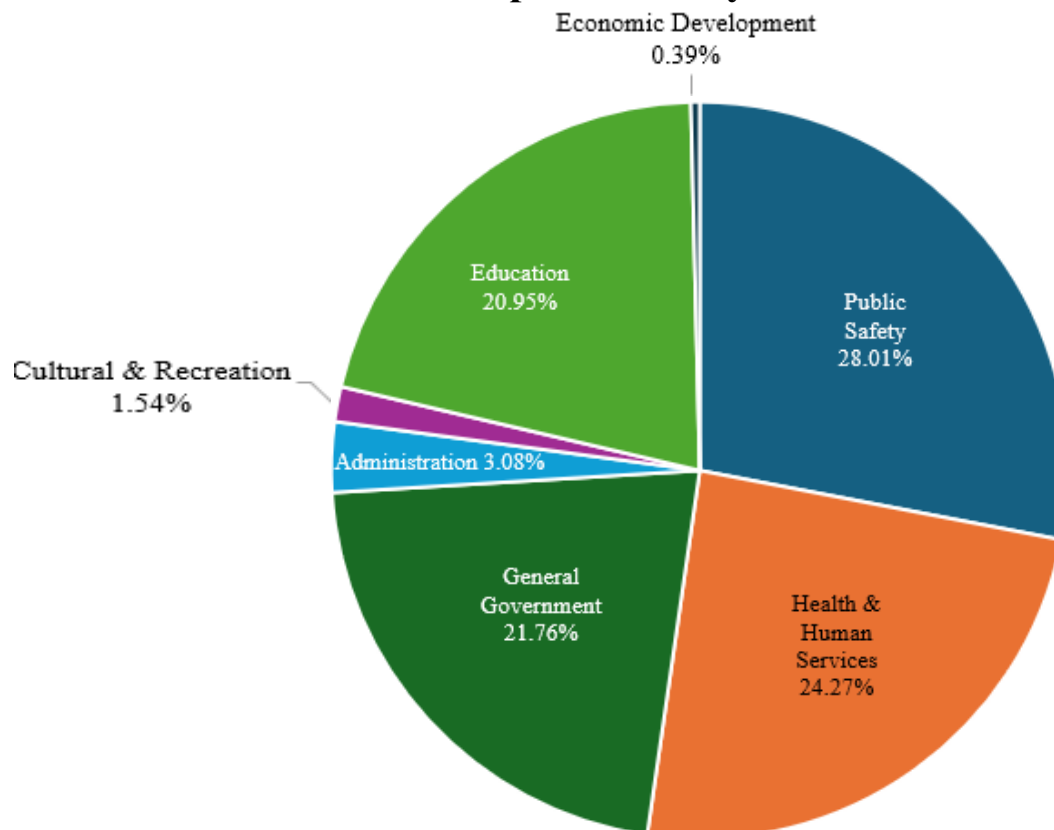
Revenues by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Ad Valorem Taxes	\$ 32,963,839	\$ 34,192,298	\$ 38,327,834	12%
Other Taxes & Licenses	11,228,558	10,569,385	10,461,500	-1%
Unrestricted Intergovernmental Revenues	1,663,017	1,705,000	1,255,000	-26.0%
Restricted Intergovernmental Revenues	8,906,368	11,368,006	9,483,006	-17%
Permits & Fees	683,973	592,083	598,004	1%
Sales & Services	4,793,403	5,021,401	5,421,651	8%
Other Revenues	423,079	145,690	1,115,419	666%
Investment Income	2,323,055	750,150	1,083,285	44%
Operating Revenues	62,985,292	64,344,013	67,745,699	5%
Other Financing Sources	2,416,407	113,880	113,880	0%
Fund Balance Appropriations	-	5,463,092	6,784,903	24%
Total Revenues	\$ 65,401,699	\$ 69,920,985	\$ 74,644,482	7.0%
Per Capita	\$1,421	\$ 1,508	\$ 1,635	



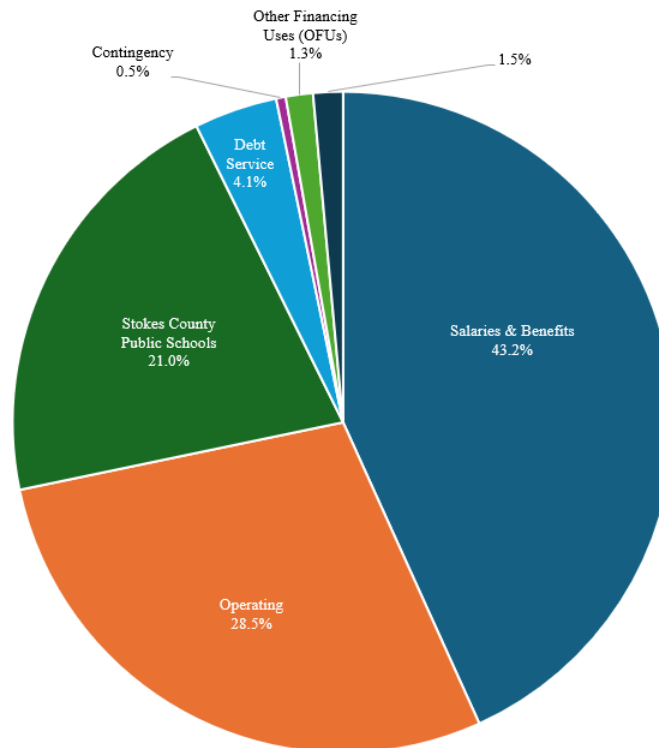
While the County's budget contains multiple departments and divisions, each conducts government activities as part of a functional area. For example, the Sheriff's Office, Emergency Medical Services, E-911, Fire Marshal, Animal Control, and Planning are part of the functional area known as Public Safety, as they share the common theme of protecting citizens. Grouping activities by these themes (functions), allows the decision-making process to be managed at a broader, more comprehensive level. The following table and chart present the trends for all the County's different functions.

Revenues by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Ad Valorem Taxes	\$ 32,963,839	\$ 34,192,298	\$ 38,327,834	11%
Other Taxes & Licenses	11,228,558	10,264,000	10,461,500	2%
Unrestricted Intergovernmental Revenues	1,663,017	1,705,000	1,255,000	-36.0%
Restricted Intergovernmental Revenues	8,906,368	11,368,006	9,135,321	-19%
Permits & Fees	683,973	592,083	598,004	1%
Sales & Services	4,793,403	5,021,401	5,421,651	7%
Other Revenues	423,079	145,690	1,115,419	87%
Investment Income	2,173,345	750,150	1,083,285	31%
Operating Revenues	62,985,292	64,038,628	67,745,699	5%
Other Financing Sources	2,416,407	113,880	113,880	90%
Fund Balance Appropriations	-	5,463,092	6,784,903	19%
Total Revenues	\$ 65,401,699	\$ 69,615,450	\$ 74,644,482	14.0%
Per Capita	\$1,421	\$ 1,627	\$ 1,635	

Expenditures By Function



Expenditures by Type



General Fund Summary

The General Fund reflects the overall economy with revenue growth from both locally generated revenues and statewide intergovernmental revenues. The housing market, over the past few years, is having a positive impact on property tax revenues. As our largest statewide intergovernmental revenue, local option sales tax has experienced growth in prior years.

The proposed General Fund budget for FY 2026 is \$74,644,482, an increase of approximately 7% from the previous year's budget.

The following table indicates the County's results from operations *before any other financing sources or uses* over past years.

			Revenues Over (Under)
	<u>Revenues</u>	<u>Expenditures</u>	<u>Expenditures</u>
6/30/2019 Actual	\$46,024,830	\$48,541,811	(\$2,516,981)
6/30/2020 Actual	48,493,389	59,133,938	(\$10,640,549)
6/30/2021 Actual	52,917,091	53,077,306	(\$160,215)
6/30/2022 Actual	58,339,873	56,415,514	\$1,924,359
6/30/2023 Actual	60,446,612	62,580,860	(\$2,134,248)
6/30/2024 Actual	62,985,292	64,568,112	(\$1,582,820)
6/30/2025 Estimated	64,038,628	68,622,423	(\$4,583,795)
6/30/2026 Budget	67,745,699	72,568,391	(\$4,822,692)

After accounting for Other Financing Sources of \$113,880, Other Financing Uses of \$991,591, and adding Appropriated Fund Balance of \$6,784,903 to revenues, the County's FY 2026 recommended budget is balanced in accordance with North Carolina General Statutes.

Revenue Highlights

The proposed budget for FY 2026 represents an 7.2% increase from the FY 2025 adopted budget. Operating revenues are estimated to increase by approximately 5.8% over FY 2026. The recommended budget as presented results in a per capita expenditure of \$1,635 based on a projected population of 45,659.

The projected ad valorem tax revenues, which represent roughly 51% of total operating revenues, are expected to increase by 11% over the prior year. The property revaluation by Stokes County Tax Department resulted in an estimated 41% increase in property values. The Stokes County Board of County Commissioners are considering a proposed a General Fund tax rate of \$0.58 per \$100 of property valuation, \$0.026 cents less than the “inflation-adjusted revenue neutral tax rate” of \$0.6058 per \$100 of property valuation. The “inflation-adjusted revenue neutral tax rate” recognizes the cost of doing business has increased since the last revaluation period. The \$0.58 tax rate is expected to generate \$38,327,834 in ad valorem revenues.

Unrestricted intergovernmental revenues, which are distributed by the North Carolina Department of Revenue, are expected to remain steady overall when compared to FY 2025. Local option sales taxes, which provide approximately 14% of the County’s operating revenues, are expected to increase by 2% over the previous year’s amended budget. Current year is estimated to experience slight decreases in local option sales tax revenue. Stokes County’s local option sales tax peaked in FY 2024 and is expected to slowly decline as budgeted in FY 2025.

Restricted intergovernmental revenues, which consist primarily of funding from the state and other restricted grant funding, are projected to decrease by 15.9% compared to the prior year’s amended budget.

Permits and fees are expected to slightly increase by roughly 1% in FY 2026 over the prior year budgeted levels.

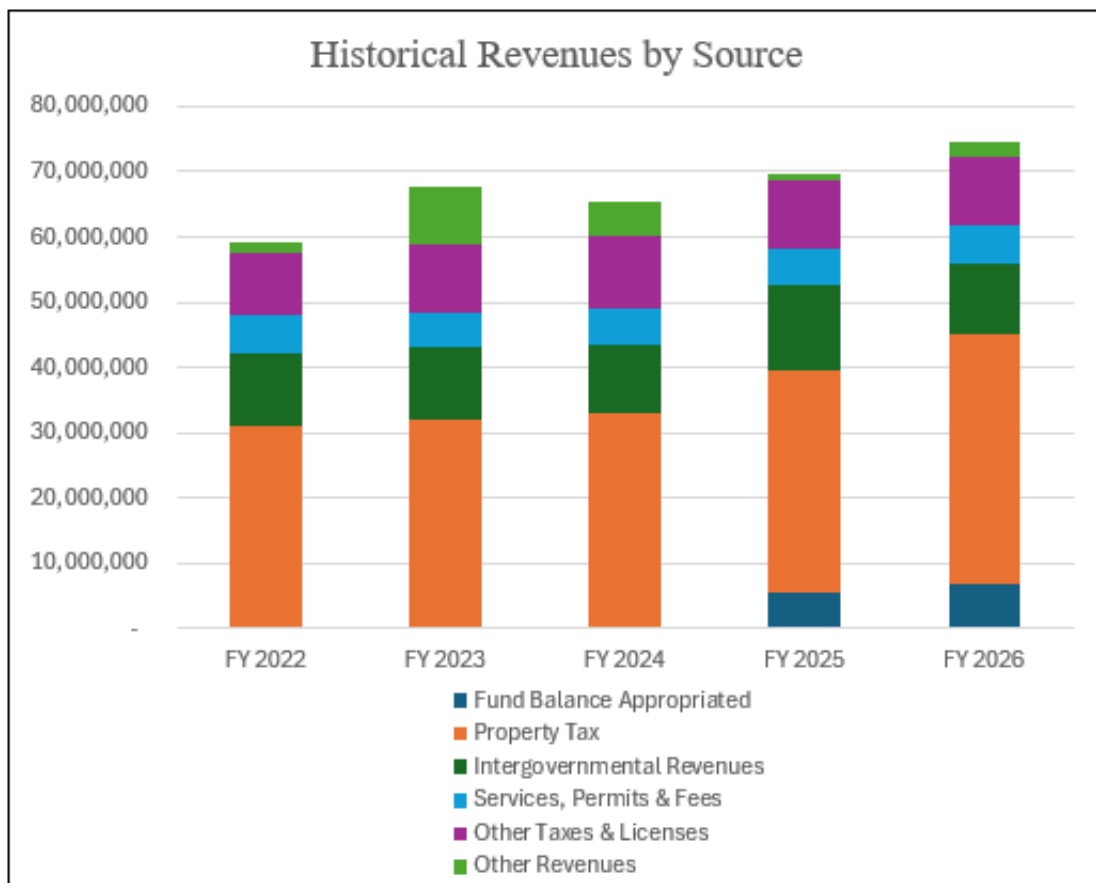


Sales and services revenues, which are primarily derived from fees from Ambulance, Environmental Health inspections, Fire Marshal inspections and Health Department Clinic are expected to increase overall by 8% over prior year levels. The largest increases are from updates to fee schedules.

Other revenues are expected to increase compared to the prior year. These revenues consist of all miscellaneous revenues throughout the county departments.

Investment income is estimated to increase by \$333,135 over the prior's year budget. Projections from the Federal Reserve expect interest rates to be between 4.25% and 4.50% through most of this year with a decrease by the end of 2025 going into 2026 to 3.50%-3.75% range. On average, approximately 98% of the County's cash and investments are invested in the North Carolina Capital Management Trust which is comprised primarily of U.S. government securities.

Appropriated Fund Balance of \$6,784,903 is being added to revenues to balance the budget.

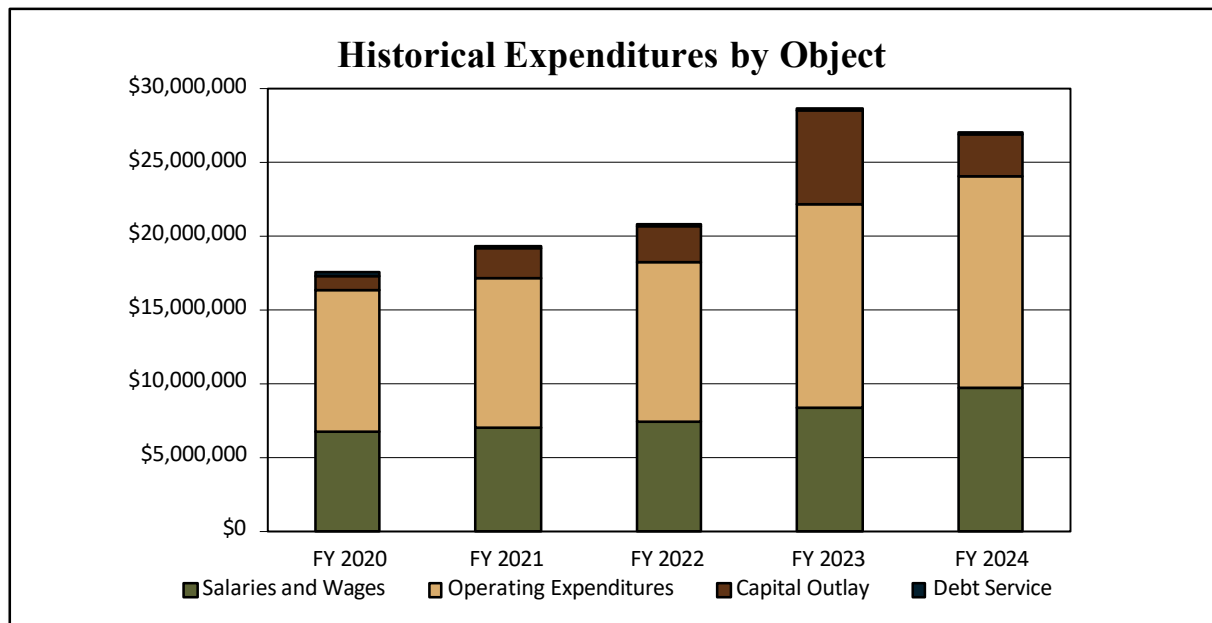


Expenditure Highlights

Salaries and benefits are expected to increase by 18.0% in FY 2026. This is affected by a cost-of-living adjustment of 2.9% and an average 2% merit increase. In FY 2026, there are 3 new employee full-time equivalents (FTE) added to the budget for the following positions: a new Environmental Health Specialist (1 FTE), a new EMS Training Officer and a Deputy Social Services Director (2 FTE).

County department heads are focused on achieving the operational priorities and performance targets established by the Board of County Commissioners that are reflected on the Balanced Scorecard (BSC). Current year operating expenditures include funding for strategic initiatives supporting the Board's goals and objectives as listed in the Operational Priorities section of this document.

Capital spending for FY 2026 includes \$82,000 to replace HVAC units, \$50,000 for roofing maintenance, \$10,000 for a fire alarm panel. Other significant items in the current plan include a solid waste transfer station scales replacement, 40yd. cardboard recycling container, sliding gate for transfer station, new ADA compliant voting machines, an ambulance, and Life One emergency vehicle.



Fund Balance

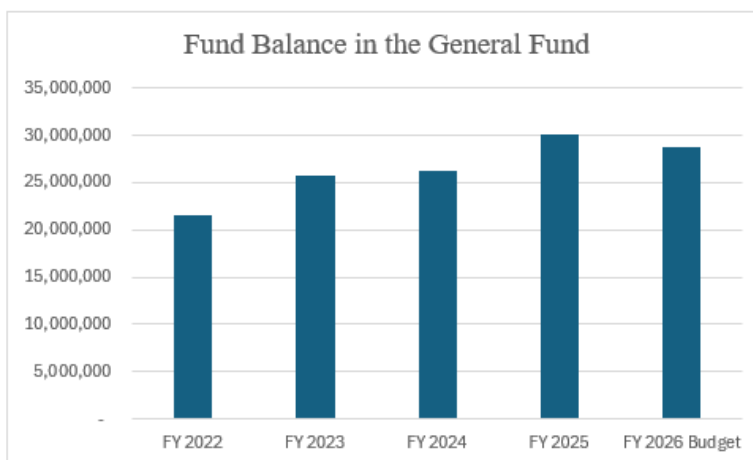
Fund balance refers to the difference between current financial assets and liabilities reported in a fund. It is also referred to as surplus funds. The County has a financial policy recommending that the amount of appropriated fund balance in the General Fund should result in an anticipated ending total fund balance at a minimum of 30% of budgeted expenditures to avoid cash flow interruptions, generate investment income, eliminate the need for short-term borrowing, and have a reserve available for emergencies or opportunities. The County's policy includes a provision to commit excess fund balance for future capital needs.

The following schedules outline the percentage increase or decrease for the County's General Fund fund balance for the FY 2026 budget and prior fiscal years.

Fund Balance	FY 2024 Actual	FY 2025 Budgeted*	FY 2026 Budgeted*
Beginning	\$ 25,650,067	\$ 26,299,521	\$ 30,001,088
Ending	26,299,521	30,001,088	28,712,151
Increase/(Decrease)	154,587	2,013,884	(1,288,937)
% Change	.60%	7.66%	-4.30%
% of Expenditures	68.9%	73.5%	68.4%

* Assumes an estimated budget-to-actual variance for revenues and expenditures

N.C. General Statutes require that county budgets be balanced. They also require that expenditure budgets not be overspent, even by a small amount. A common way that counties deal with these requirements is to over-budget expenditures slightly and appropriate some of their savings (fund balance) as an off-setting revenue source. Revenues are conservatively estimated as well. For FY 2026, the County has appropriated \$6,784,903 of the General Fund fund balance as a revenue source.



Fund balance is estimated to be \$29.9 million at June 30, 2025. This represents 43% of the budgeted FY 2025 expenditures of \$69,615,600. The County's fund balance policy is to maintain a minimum of 30% of expenditures in fund balance. Fund balance at June 30, 2026 is estimated to be 38.5% of budgeted expenditures, which is above the County's adopted policy minimum of 30% of budgeted expenditures in fund balance. The FY 2026 Proposed Budget will decrease the level of fund balance to 38.5% of expenditures. This is 8.5% above Stokes County's policy minimum and it will accommodate building infrastructure maintenance improvement programs in future years.

Description of Revenue Source

Ad valorem taxes are paid on real and personal property located within the Stokes County limits. Taxes for real and personal property, excluding motor vehicles, are levied based upon the preceding January 1 valuations of the property and the tax rate established by the Board of County Commissioners in the Budget Ordinance. These taxes are levied each year and are due on January 6 of the year following the levy. Real and personal property is revalued by the Stokes County Tax Department at least every eight years, with the last revaluation completed in the 2025 tax year, or FY 2026.

The Stokes County Tax Department levies and collects ad valorem taxes.

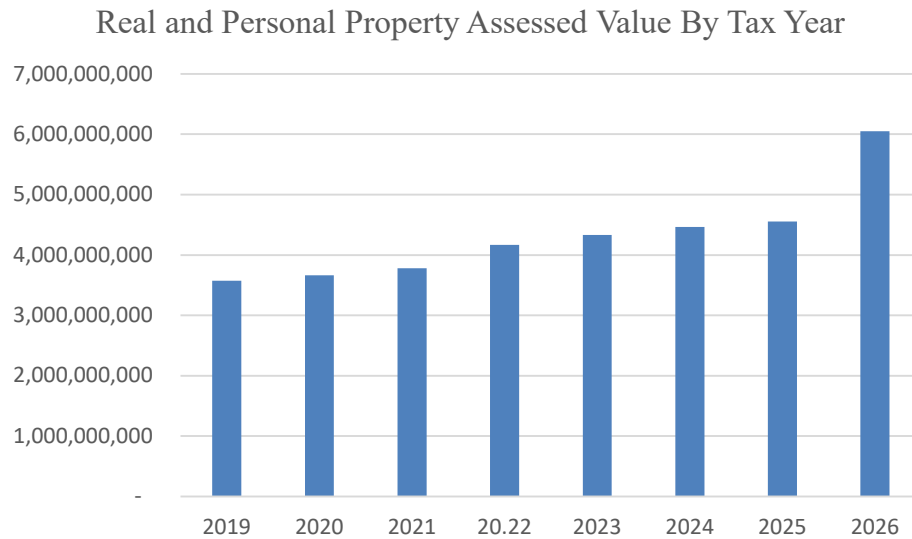
Historically, ad valorem taxes have comprised approximately 51% of all County General Fund operating revenues. This includes current year's collections, prior year's collections, penalties and interest, and refunds.

Ad Valorem Taxes	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Real & Personal - Current Year	\$ 28,879,596	\$ 29,925,256	\$ 34,390,119	15%
Real & Personal - Prior Years	263,364	500,000	500,000	0.0%
Motor Vehicles - Current Year	3,552,162	3,727,043	3,387,715	-9%
				0.0%
Other Taxes and Interest	268,717	40,000	50,000	25%
Total Ad Valorem Tax Revenue	\$ 32,963,839	\$ 34,192,298	\$ 38,327,834	12%

Revenue Assumptions

- Property revaluation by the County of Stokes Tax Department resulted in an estimated 41% increase in property values. The Board of County Commissioners are considering a proposed adoption for a tax rate of \$0.58 per \$100 of property valuation. This rate is slightly less than the "inflation-adjusted revenue neutral tax rate", not to be confused with the revenue neutral tax rate defined by the North Carolina Local Government Budget and Fiscal Control Act. The "inflation-adjusted revenue neutral tax rate" concept was developed by County staff and recognizes that the cost of doing business has increased since the last revaluation period. It is calculated by modifying the traditional revenue neutral tax rate to account for cumulative inflation that has occurred since the last revaluation date of January 1, 2021. The ad valorem tax rate is expected to generate \$37,777,834 in ad valorem tax revenue.
- The total estimated valuation of real and personal property is \$6,633,191,844 of which \$6,049,103,094 is real property valuation and \$584,088,750 is estimated motor vehicle valuation. The Stokes County Tax Administrator provides the County with estimates of valuation annually.

- The collection rates used to estimate actual ad valorem tax revenue are 98.02% for real and personal property and 100.0% for motor vehicles. These have historically been some of the highest tax collection rates in the State.



Description of Revenue Source

Other taxes and licenses currently consist only of local option sales taxes, white goods disposal tax, scrap tire disposal tax, solid waste disposal tax, electronic management program, real estate transfer taxes, occupancy taxes, and ABC bottle tax (MOE). Dog Tag Licenses are no longer a revenue source.

Other Taxes & Licenses	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Estimated
Local option sales tax	\$ 10,154,662	\$ 10,785,079	\$9,875,000	\$ 10,072,500
White goods disposal tax	\$ 12,118	\$ 11,105	\$ 21,000	\$ 21,000
Scrap tire disposal tax	\$ 84,690	\$ 86,833	\$ 80,000	\$ 80,000
Solid waste disposal tax	\$ 29,440	\$ 48,143	\$ 30,000	\$ 30,000
Electronic Management Program	\$ 5,202	\$ 5,419	\$ 5,000	\$ 5,000
Real estate transfer taxes	\$ 219,521	\$ 248,455	\$ 190,000	\$ 190,000
Occupancy taxes		\$ 37,617	\$ 60,000	\$ 60,000
ABC Bottle Tax (MOE)	\$ 5,576	\$ 5,667	\$ 3,000	\$ 3,000
Dog Tag Licenses	\$ 703	\$ 240		
Total Other Taxes & Licenses	\$ 10,511,912	\$ 11,228,558	\$ 10,264,000	\$ 10,461,500



Description of Revenue Source

Unrestricted intergovernmental revenue consists of CATV programming sales tax, hold harmless sales tax, Arts Council Funding, ABC net revenue and wine and beer tax. These five state-collected local revenues make up approximately 2% of General Fund operating revenues.

The local option sales tax is levied by the Stokes County Board of Commissioners and is collected by the State of North Carolina on behalf of the County. The local option sales tax rate of 2% consists of four separate taxes that are authorized by the North Carolina General Statutes: Article 39 at 1.0%, Article 40 at 0.5%, Article 42 at 0.5%. These local government sales and use taxes are applied to sales made in the state, including most online transactions, and are allocated to each county based on various legislated formulas. The total amount allocated to Stokes County is then distributed among the county and the local government jurisdictions within the county on a per capita basis, except for Article 46, which remains with Stokes County to support education. The State of North Carolina distributes the County's share of these taxes to the County monthly.

The telecommunications tax represents a 7.0% sales tax on telecommunications sales within the County's corporate limits. The State of North Carolina distributes a percentage of this tax collected to the County based upon the County's past share of the old telephone franchise tax that was repealed.

In North Carolina, electricity sales are taxed at the combined general statewide sales tax rate of 7.0%. The State allocates 44% of the proceeds to counties within the state. Each county receives a franchise tax share and an ad valorem share of these proceeds. The franchise tax share is based on the electricity franchise revenues received in FY 2014. The ad valorem share is based on the city's ad valorem taxes levied as a percentage of all cities' ad valorem taxes levied. The State of North Carolina distributes this tax to municipalities quarterly.

Video programming sales tax is applied to the gross receipts of cable service and direct-to-home satellite service retailers on the video programming provided to subscribers in the State. Programming provided by, or generally considered comparable to programming provided by, a television broadcast station, regardless of the method of delivery is subject to the tax. Gross receipts are taxed at the combined general sales tax rate of 7.0%.

The hold harmless reimbursement is based on taxable sales made in the county and is allocated among the county and the local government jurisdictions within the county based upon a per capita basis. These hold harmless reimbursements were granted to municipalities to replace the Article 44 sales tax that was repealed as part of the Medicaid relief program for counties. The State of North Carolina distributes these funds to the County monthly.

The wine and beer tax is levied by the State of North Carolina on the sale of malt beverages, fortified wine and unfortified wine. A percentage of the tax on the sales of these beverages that are generated from within the County's corporate limits is distributed to the County by the state annually.

Department Profile

The Governing Body of the County consists of a five-member board. The Board provides leadership to achieve the County's mission and strategic vision for the future. The Board considers and adopts local ordinances and resolutions to provide for the health, safety, and overall quality of life for the residents, businesses, and visitors of Stokes. In FY 2026, an addition of approximately \$1.136 million was added in expectation of finishing a broadband contractual obligation with RiverStreet.

Other responsibilities include the following:

- Provide governance for a population of approximately 45,000
- Sets strategic direction for approximately 365 full-time equivalents (FTEs)
- Adopts the Stokes County Operating Plan, which includes the annual budget and five-year financial forecast
- Approves policies that provide guidance for all county operations

There are no KPIs for the Governing Body Department, as Board's goals, objectives, and KPIs are identified on the SC Balanced Scorecard. Additional information about the Governing Body Department may be obtained by contacting Olivia Jessup, County Clerk, at 336.593.2428 or ojessup@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 78,251	\$ 90,587	\$ 97,056	7.1%
Operating	149,923	157,570	1,311,035	732.0%
Expenditures Total	\$ 228,174	\$ 248,157	\$ 1,408,091	467.4%



Commissioners Chambers

Department Profile

The Administration Department, which includes the County Manager, Assistant County Manager, County Clerk, and administrative support staff, executes the mission of the Board to protect, promote, and enhance quality of life for Stokes County residents and visitors.

Additional information about the Administration Department may be obtained by contacting Jeff Sanborn, County Manager, at 336.593.2407 or jsanborn@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 188,610	\$ 442,275	\$ 501,329	13.4%
Operating	69,070	47,086	81,850	73.8%
Expenditures Total	\$ 257,680	\$ 489,361	\$ 583,179	19.2%

Department Goals:

- Effectively resource k-12 education
- Effectively support workforce development training
- Provide and maintain ample parks, walkways, and recreational opportunities
- Communicate with and engage county residents and stakeholders
- Provide a high level of customer service
- Continuously improve and innovate

FY 2026-2030 Projects

Projects and Plans	FY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Develop and implement annual resident survey</i>	FY 2026	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000

Department Profile

The Finance Department ensures that the County of Stokes achieves its mission by maintaining a healthy financial condition. The Finance Director reports directly to the County Manager and serves as a member of the senior staff. The department consists of the Director, Assistant Director, Accounting Manager, Accounts Payable and Purchasing Specialist, Financial Analyst, and Payroll Specialist.

Additional information about the Finance Department may be obtained by contacting Tammy Keaton, Finance Director, at 336.593.1665 or tkeaton@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 362,183	\$ 436,248	\$ 544,735	24.9%
Operating	420,355	482,472	448,100	-7.1%
Capital	115,106	212,418	0	-100.0%
Total Expenditures	\$ 897,644	\$ 1,131,138	\$ 992,835	-12.2%

Department Objectives:

- Meet or exceed established financial targets to reach the strategic goal of maintaining a healthy financial condition

Department Profile

The Human Resources Department furthers the County of Stokes' mission by attracting and retaining an engaged workforce. The Human Resources Director reports directly to the County Manager and serves as a member of the senior staff. Along with the Director, one full-time Assistant Director, and one full-time Human Resources Analyst provide a strategic service for recruitment, retention, and recognition of competent staff. Starting in FY 2026, HR in coordination with County Management will be looking at one-third of employee position classifications on an annual basis for necessary adjustments to ensure market competitiveness. This is reflected in the department's operating budget.

Additional information about the Human Resources Department may be obtained by contacting Jamie Clark, Human Resources Director, at 336.593.2449 or jclark@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 190,272	\$ 229,636	\$ 283,546	23.5%
Operating	19,892	107,150	275,800	157.4%
Expenditures Total	\$ 210,164	\$ 336,786	\$ 559,346	66.1%

Department Objectives:

- Provide a supportive and rewarding work environment to reach the strategic goal of attracting and retaining an engaged workforce

FY 2026-2030 Projects

Projects and Plans	FY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Address pay salary compression (50% solution)</i>	FY 2026	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000

Department Profile

The Purchasing and Project Management Department furthers the County of Stokes' mission by developing integrated procurement strategies, ensuring all procurement activity is conducted in compliance with laws and policies, and overseeing and executing all major county projects. The Purchasing and Project Manager reports directly to the County Manager and serves as a member of senior staff. In addition to the Manager, the department consists of another full-time employee who splits their time between the finance department and purchasing.

Additional information about the Purchasing Department may be obtained by contacting Glenda Pruitt, Purchasing and Project Manager, at 336.593.2452 or gpruitt@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 89,441	\$ 124,454	\$ 135,440	8.8%
Operating	17,599	25,019	26,150	4.5%
Expenditures Total	\$ 107,040	\$ 149,473	\$ 161,590	8.1%

Department Profile

The Tax Office furthers the County of Stokes' mission by managing all tax-related functions within the county. The Tax Administrator serves as both the Tax Assessor and Tax Collector and is appointed by the Board of Commissioners. In addition to the Tax Administrator, there are 15 full-time employees split up between the different divisions of Tax Administration, Appraisal/Revaluation, Assessment, Collections, and GIS/Mapping.

Additional information about the Tax Office may be obtained by contacting Richard Brim, Tax Administrator, at 336.593.2811 or rbrim@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 1,102,939	\$ 1,166,601	\$ 1,314,084	12.6%
Operating	341,193	505,180	502,000	-0.6%
Capital	0	0	12,000	100.0%
Expenditures Total	\$ 1,444,132	\$ 1,671,781	\$ 1,828,084	9.3%

Department Objectives:

- Provide effective tax valuation and tax collection services to reach the strategic goal of maintaining a healthy financial condition

FY 2026-2030 Projects

Projects and Plans	FY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Implement use and personal property tax compliance program</i>	FY 2026	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000

Department Profile

The Register of Deeds Office furthers the County’s mission by serving as the primary custodian for all vital records in the county and most legal documents. The Register of Deeds is elected to four-year terms by the citizens of Stokes County. In addition to the elected Register of Deeds, an Assistant Register of Deeds, and two Deputy Registers serve in the office.

Additional information about the Register of Deeds may be obtained by contacting Brandon Hooker, Register of Deeds, at 336.593.2414 or bhooker@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 260,370	\$ 293,907	\$ 311,115	5.9%
Operating	80,026	103,873	82,206	-20.9%
Expenditures Total	\$ 340,396	\$ 397,780	\$ 393,321	-1.1%

Department Objectives:

- Provide effective Register of Deeds services to reach the strategic goal of record, preserve, and provide access to property records and vital records.

Department Profile

The Board of Elections furthers the County's mission by ensuring the conduction of fair and efficient elections in the county including special, municipal, county, state, and federal elections. The Elections Director reports directly to the Stokes County Board of Elections, a five-member board. In addition to the Elections Director, a Deputy Elections Director, and two part-time Elections Assistants serve in the office. Volunteers and other part-time staff are utilized and necessary during election season.

Additional information about the Board of Elections may be obtained by contacting Jason Perry, Board of Elections Director, at 336.593.2409 or jperry@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 165,517	\$ 178,788	\$ 198,145	10.8%
Operating	309,918	198,787	181,930	-8.5%
Capital	0	0	83,000	100.0%
Expenditures Total	\$ 475,435	\$ 377,575	\$ 463,075	22.6%

Department Objectives:

- Provide fair, free, and impartial elections to reach the strategic goal of promoting election integrity

Department Profile

The Vehicle Maintenance Department furthers the County's mission by providing regular and preventative maintenance for all vehicles and equipment operated by the County. The Vehicle Maintenance Supervisor reports directly to the Assistant County Manager. In addition to the Supervisor, one full-time Mechanic assists in fleet management at the Garage.

Additional information about the Vehicle Maintenance Department may be obtained by contacting Danny Triplett, Vehicle Maintenance Supervisor, at 336.593.1590 or dtriplett@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 134,157	\$ 141,280	\$ 148,496	5.1%
Operating	28,588	38,884	75,500	94.2%
Capital	70,508	0	40,000	100.0%
Expenditures Total	\$ 233,253	\$ 180,164	\$ 263,996	46.5%

Department Objectives:

- Maintain county assets to reach the strategic goal of professionally manage a high performing organization

Department Profile

The Public Buildings and Maintenance Department furthers the County's mission by providing regular and preventative maintenance for all buildings and water/sewer systems owned by the County and also for the grounds maintenance at Moratock Park. The department reports directly to the Public Works Director who then reports to the Assistant County Manager. Fifteen employees serve in this department ranging from supervisors, custodians, maintenance technicians, and water and sewer maintenance technicians. The FY 2026 Budget reflects a \$172,000 capital investment in building component replacement in accordance with the real property capital improvement plan.

Additional information about the Public Buildings and Maintenance Department may be obtained by contacting Stewart Easter, Public Works Director, at 336.593.2415 or seaster@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 816,835	\$ 890,001	\$ 898,764	1.0%
Operating	1,309,086	1,589,573	1,516,500	-4.6%
Capital	24,934	349,439	30,000	-91.4%
Expenditures Total	\$ 2,150,856	\$ 2,829,013	\$ 2,445,264	-13.6%

Department Objectives:

- Deliver effective water supply and wastewater services to reach the strategic goal of promoting public health
- Maintain county assets to reach the strategic goal of professionally managing a high performing organization

FY 2026-2030 Projects

Projects and Plans	FY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Demo old Danbury School</i>	FY 2029	\$0.00	\$0.00	\$0.00	\$200,000	\$0.00

Department Profile

The Information Technology (IT) Department furthers the County's mission by providing hardware and software support for County employees and is responsible for the maintenance and security of the County's network infrastructure. The IT Director reports directly to the Assistant County Manager. In addition to the IT Director, two full-time Systems Administrators work to provide IT services.

Additional information about the IT Department may be obtained by contacting Ken Farmer, IT Director, at 336.593.2417 or kfarmer@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 300,566	\$ 330,755	\$ 339,034	2.5%
Operating	191,850	227,360	239,385	5.3%
Expenditures Total	\$ 492,416	\$ 558,115	\$ 578,419	3.6%

Department Objectives:

- Maintain county assets to reach the strategic goal of professionally managing a high performing organization

Department Profile

The Sheriff's Office furthers the County's mission by protecting the county, its various communities, and citizens from injury, danger, or loss while enforcing North Carolina State Laws and County Ordinances. The Sheriff is elected to four-year terms and serves as the chief law enforcement officer of the county. Approximately 60 full-time employees work at the Sheriff's Office in addition to many part-time positions that operate in various roles serving the county.

Additional information about the Sheriff's Office may be obtained by contacting Joey Lemons, Stokes County Sheriff, at 336.593.2463 or jmlemons@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 4,435,218	\$ 4,767,590	\$ 5,397,510	13.2%
Operating	1,133,767	1,399,149	1,289,105	-7.9%
Capital	122,972	127,020	100,000	-21.3%
Expenditures Total	\$ 5,691,957	\$ 6,293,759	\$ 6,786,615	7.8%

Office Objectives:

- Deliver effective law enforcement services to reach the strategic goal of safeguarding the community

Department Profile

The Stokes County Jail furthers the County's mission by providing for the confinement support of lawfully detained individuals who have been ordered detained, committed, or confined in the local county facility through statutory and/or judicial process. The Jail Administrator reports directly to the Stokes County Sheriff. In addition to the Jail Administrator, approximately 27 full-time employees work at the Jail in addition to many part-time positions that operate in various roles serving the county.

Additional information about the Stokes County Jail may be obtained by contacting Lt. L. Goins, Jail Administrator, at 336.593.8117 or lgoins@co.stokes.nc.us

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 1,811,995	\$ 2,190,309	\$ 2,445,978	11.7%
Operating	841,577	1,041,606	1,158,373	11.2%
Expenditures Total	\$ 2,653,572	\$ 3,231,915	\$ 3,604,351	11.5%

FY 2026-2030 Projects

Projects and Plans	FY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Renovate plumbing in Jail Facility</i>	FY 2028	\$0.00	\$0.00	\$225,000	\$225,000	\$450,000

Department Profile

The Fire Marshal's Office furthers the County's mission by conducting all fire and life safety inspections and is the liaison between the local fire departments and the County. The Fire Marshal reports directly to the County Manager. In addition to the Fire Marshal, the office is composed of three other full-time employees: Deputy Fire Marshal, Assistant Fire Marshal, and Administrative Assistant.

Additional information about the Fire Marshal's Office may be obtained by contacting Scott Aaron, Fire Marshal, at 336.593.2484 or saaron@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 286,350	\$ 310,324	\$ 331,413	6.8%
Operating	67,414	62,843	90,343	43.8%
Capital	16,985	35,000	7,500	-78.6%
Expenditures Total	\$ 370,750	\$ 424,093	\$ 429,256	1.2%

Department Objectives:

- Deliver effective fire marshal services and effectively support rural fire districts to reach the strategic goal of safeguarding the community

Department Profile

The Emergency Communications Department furthers the County’s mission by providing ongoing assistance and support to the public for the safety and protection of life, limb, and property through 911 and radio communications. The Emergency Communications Director reports directly to the County Manager. In addition to the Director, the department is composed of a lead supervisor, four shift supervisors, twelve full-time telecommunicators, and several part-time telecommunicators.

Additional information about the Emergency Communications Department may be obtained by contacting Nicole Durham, E911 Director, at 336.593.2494 or jdurham@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 1,137,922	\$ 1,344,435	\$ 1,485,264	10.5%
Operating	188,682	245,862	256,250	4.2%
Capital	40,249	43,276	0	-100.0%
Expenditures Total	\$ 1,366,853	\$ 1,633,573	\$ 1,741,514	6.6%

Department Objectives:

- Deliver effective emergency communications services to reach the strategic goal of safeguarding the community

Department Profile

The Emergency Services Department furthers the County's mission by providing emergency medical response throughout Stokes County and within all municipalities. The Department is also responsible for preparing for, responding to, and recovering from disasters. The Emergency Services Director reports directly to the County Manager. In addition to the Director, the department is composed of a Training and Operations Officer, Administrative Assistant, three paramedic shift supervisors, 36 full-time paramedics/EMT's, three community paramedics, and several part-time paramedics. The FY 2026 Budget calls for a new Training Officer position allowing for the current split position to become a full-time Operations Officer. This budget also adds twelve full-time paramedics and a paramedic shift supervisor to allow for the schedule change moving from a 24/48-hour schedule to a 24/72-hour schedule.

Additional information about the Emergency Services Department may be obtained by contacting Brandon Gentry, Emergency Services Director, at 336.593.5409 or bgentry@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 3,971,147	\$ 4,026,426	\$ 5,626,870	39.7%
Operating	1,128,259	1,361,581	1,320,485	-3.0%
Capital	30,198	857,306	526,000	-38.6%
Expenditures Total	\$ 5,129,604	\$ 6,245,313	\$ 7,473,355	19.7%

Department Objectives:

- Deliver effective emergency management services to reach the strategic goal of safeguarding the community
- Deliver effective emergency medical services to reach the strategic goal of promoting and safeguarding public health

FY 2026-2030 Projects

Projects and Plans	FY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Improve EMS Staffing and Performance (24/72)</i>	FY 2026	\$675,000	\$675,000	\$675,000	\$675,000	\$675,000

Department Profile

The Animal Control Department furthers the County's mission by protecting citizens through active enforcement of state and local animal laws, providing for humane sheltering of stray and unwanted animals, and promoting responsible pet ownership. The Animal Control Director reports directly to the County Manager. In addition to the Director, the department is composed of a Shelter Manager, four Animal Control Agents, two Shelter Attendants, and a Dispatcher/Office Clerk. The FY 2026 Budget reflects a \$1.9 million capital investment in a new animal shelter which will be rolled forward from the current budget.

Additional information about the Animal Control Department may be obtained by contacting Tommy Reeves, Animal Control Director, at 336.994.2788 or treeves@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 430,606	\$ 521,816	\$ 622,803	19.4%
Operating	173,870	208,738	202,973	-2.8%
Expenditures Total	\$ 604,476	\$ 730,554	\$ 825,776	13.0%

Department Objectives:

- Provide effective animal control services to reach the strategic goal of safeguarding the community

Department Profile

The Planning and Inspections Department furthers the County's mission by preserving and enhancing the unique character of Stokes while managing and guiding growth in ways that complement the quality of life. The Planning and Inspections Director reports directly to the County Manager. In addition to the Director, the department is composed of the Chief Code Enforcement Officer, a Senior Code Enforcement Office, a Code Enforcement/Zoning Officer, the Office Manager, and a Permitting Technician.

Additional information about the Planning and Inspections Department may be obtained by contacting Eric Nance, Planning and Inspections Director, at 336.593.2439 or enance@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 444,853	\$ 473,061	\$ 528,029	11.6%
Operating	52,559	98,326	112,777	14.7%
Capital	19,917	58,903	0	-100.0%
Expenditures Total	\$ 517,329	\$ 630,290	\$ 640,806	1.7%

Department Objectives:

- Deliver effective building inspection services to reach the strategic goal of safeguarding the community
- Deliver effective zoning, zoning enforcement services, and code enforcement services to reach the strategic goal of ensuring land use compatibility and preservation of rural character

FY 2026-2030 Projects

Projects and Plans	FY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Update comprehensive plan</i>	FY 2027	\$0.00	\$200,000	\$0.00	\$0.00	\$0.00

Department Profile

The Economic Development Department furthers the County's mission by building and maintaining a prosperous county for businesses, residents, and visitors and to improve upon the high quality of life already enjoyed across the county. The Department reports directly to the County Manager.

Additional information about the Economic Development Department may be obtained by contacting Tory Mabe, at 336.593.2497 or tlmabe@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 74,523	\$ 85,780	\$ 87,356	1.8%
Operating	244,852	288,713	201,471	-30.2%
Expenditures Total	\$ 319,376	\$ 374,493	\$ 288,827	-22.9%

Department Objectives:

- Promote economic development to reach the strategic goal of promoting a thriving business community

Department Profile

Stokes County Cooperative Extension furthers the County’s mission by working with the County to support agriculture, horticulture, conservation and environmental protection, nutrition and health, as well as a variety of consumer, youth, and economic concerns. The County partners with NC State and NC A&T to support the Stokes Center of Cooperative Extension. In addition to the Director, the department is currently composed of an Administrative Assistant and three Extension Agents covering different areas: 4-H Youth Development, Agriculture and Natural Resources, and Family and Consumer Sciences.

Additional information about Stokes Cooperative Extension may be obtained by contacting Matt Lenhardt, County Extension Director, at 336.593.8179 or malenhar@ncsu.edu.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 234,078	\$ 303,562	\$ 309,822	2.1%
Operating	27,393	28,789	29,300	1.8%
Expenditures Total	\$ 261,471	\$ 332,351	\$ 339,122	2.0%

Department Objectives:

- Deliver effective agricultural support services to reach the strategic goal of promoting a thriving business community

Department Profile

The Department of Social Services (DSS) furthers the County's mission by supporting individuals and families in the county by providing essential preventative and supportive services. The DSS Director reports directly to the DSS Board but is a key member of senior county staff. In addition to the Director, the department is composed of 82 full-time employees. The FY 2026 budget includes the addition of a new Deputy DSS Director position, half of which is paid by the State.

Additional information about the Department of Social Services may be obtained by contacting Stacey Elmes, DSS Director, at 336.593.2861 or selmes@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 4,968,935	\$ 5,472,802	\$ 6,539,307	19.5%
Operating	4,005,766	7,166,138	5,418,348	-24.4%
Capital	47,676	95,000	50,000	-47.4%
Expenditures Total	\$ 9,022,378	\$ 12,733,941	\$ 12,007,655	-5.7%

Department Objectives:

- Deliver effective income maintenance and social work services to reach the strategic goal of supporting socially and economically vulnerable residents

FY 2026-2030 Projects

Projects and Plans	FY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Add 3rd floor to DSS building (or build new structure)</i>	FY 2029	\$0.00	\$0.00	\$0.00	\$1.5 M	\$0.00

Department Profile

The Health Department furthers the County's mission by providing essential services that protect and promote public health such as monitoring community health, enforcing health regulations, and ensuring access to healthcare. The Health Director reports directly to the Board of Health but is a key member of senior county staff. In addition to the Director, the department is composed of 23 full-time employees.

Additional information about the Health Department may be obtained by contacting Tammy Martin, Health Director, at 336.593.2400 or tmartin@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 1,615,936	\$ 1,912,967	\$ 1,853,097	-3.1%
Operating	628,421	911,523	708,993	-22.2%
Capital	5,231	8,000	0	-100.0%
Expenditures Total	\$ 2,249,589	\$ 2,832,490	\$ 2,562,090	-9.5%

Department Objectives:

- Deliver effective nutrition, clinical, and opioid services to reach the strategic goal of promoting public health.

FY 2026-2030 Projects

Projects and Plans	FY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Remodel King Health facility</i>	FY 2027	\$0.00	\$100,000	\$0.00	\$0.00	\$0.00

Department Profile

Environmental Health furthers the County’s mission by protecting the environment and promoting public health. The Environmental Health Supervisor reports directly to the Health Director. In addition to the Supervisor, the department is composed of a Processing Assistant and three Environmental Health Specialists. In the FY 2026 Budget, an additional Environmental Health Specialist position is being added.

Additional information about Environmental Health may be obtained by contacting Brandon Joyce, Environmental Health Supervisor, at 336.593.2403 or bgjoyce@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 373,894	\$ 422,375	\$ 551,131	30.5%
Operating	60,691	102,476	119,784	16.9%
Expenditures Total	\$ 434,585	\$ 524,851	\$ 670,915	27.8%

Department Objectives:

- Deliver effective environmental health services to reach the strategic goal of promoting public health

Department Profile

The Veterans Services Department furthers the County's mission by helping veterans and dependents obtain benefits and services in hopes to improve quality of life. The lead Veterans Service Officer reports directly to the Assistant County Manager. In addition to the lead Veterans Service Officer, an additional part-time Veterans Service Officer supports the department.

Additional information about the Veterans Services Department may be obtained by contacting Larry Hunsucker, Veterans Service Officer, at 336.593.2468 or lhunsucker@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 50,958	\$ 70,648	\$ 78,130	10.6%
Operating	4,139	6,552	6,552	0.0%
Expenditures Total	\$ 55,097	\$ 77,200	\$ 84,682	9.7%

Department Objectives:

- Deliver effective veterans services to reach the strategic goal of supporting socially and economically vulnerable residents

Department Profile

The Senior Services Department furthers the County's mission by providing services to and is a resource center for senior adults to access programs designed to maintain wellness, prolong independence, and improve quality of life. The Senior Services Director reports directly to the Assistant County Manager. In addition to the Director, the department is composed of four additional full-time employees, four part-time employees, and many volunteers.

Additional information about the Senior Services Department may be obtained by contacting Vicky East, Senior Services Director, at 336.593.8156 or yeast@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 296,256	\$ 335,357	\$ 349,892	4.3%
Operating	422,040	681,829	578,300	-15.2%
Expenditures Total	\$ 718,296	\$ 1,017,186	\$ 928,192	-8.7%

Department Objectives:

- Deliver effective senior services to reach the strategic goal of supporting socially and economically vulnerable residents

Department Profile

The District Resource Center (DRC) Department furthers the County’s mission by operating a pre-trial release program and a local program for community-based corrections which provides a community-based sentencing alternative for the courts to use in managing certain offenders. The DRC Director reports directly to the Assistant County Manager. In addition to the Director, the department is composed of an Administrative Assistant, a Work Program Coordinator, and a couple part-time employees.

Additional information about the DRC Department may be obtained by contacting Laura Jones, DRC Director, at 336.593.3029 or ljones@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 183,884	\$ 205,264	\$ 224,700	9.5%
Operating	26,346	35,325	36,175	2.4%
Expenditures Total	\$ 210,230	\$ 240,589	\$ 260,875	8.4%

Department Objectives:

- Deliver effective pre- and post-trial services to reach the strategic goal of safeguarding the community

Department Profile

The Soil and Water Conservation Department furthers the County's mission by working with both public and private organizations in a non-regulatory capacity to carry out a comprehensive conservation program. The Soil and Water Conservation Director reports directly to the Assistant County Manager. In addition to the Director, the department is composed of a full-time District Soil and Watershed Conservationist.

Additional information about the Soil and Water Department may be obtained by contacting Janice Pack, Soil and Water Conservation Director, at 336.593.2490 or jpach@stokesswcd.net.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 148,332	\$ 158,201	\$ 161,930	2.4%
Operating	88,770	583,166	70,940	-87.8%
Expenditures Total	\$ 237,102	\$ 741,367	\$ 232,870	-68.6%

Department Objectives:

- Deliver effective soil and water services to reach the strategic goal of supporting environmental preservation

Department Profile

The Solid Waste Division furthers the County's mission by providing a safe and convenient way for citizens to dispose of their solid waste and the opportunity to participate in recycling. Solid Waste falls under the Public Works Director who reports directly to the Assistant County Manager. The department is composed of a Solid Waste Supervisor, Administrative Assistant, five Sanitation Equipment Operators, and many part-time Green Box Site workers. The FY 2026 Budget reflects a \$100,000 capital investment in the replacement of new transfer station scales at the Sizemore Road location.

Additional information about the Solid Waste Division may be obtained by contacting Stewart Easter, Public Works Director, at 336.593.2415 or seaster@co.stokes.nc.us.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 802,564	\$ 901,588	\$ 980,151	8.7%
Operating	888,930	1,078,400	988,950	-8.3%
Capital	104,976	425,000	133,966	-68.5%
Expenditures Total	\$ 1,796,470	\$ 2,404,988	\$ 2,103,067	-12.6%

Department Objectives:

- Provide effective solid waste services to reach the strategic goal of supporting environmental preservation

FY 2026-2030 Projects

Projects and Plans	FY	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
<i>Add Mountain View Road Green Box Site</i>	FY 2027	\$0.00	\$530,000	\$0.00	\$0.00	\$0.00

Department Profile

The Arts Council furthers the County's mission by supporting cultural arts in Stokes County as it relates to performance, exhibit, education, preservation of traditions, outreach, economic development, agricultural heritage, tourism, recreation, community, and quality of life. The Director reports directly to the Assistant County Manager and is supported by two other full-time employees.

Additional information about the Arts Council may be obtained by contacting Eddy McGee, Director of Arts and Cultural Services, at 336.593.8159 or stokesarts@gmail.com.

Budget Summary

Expenditures by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Salaries & Benefits	\$ 209,656	\$ 213,128	\$ 226,613	6.3%
Operating	0	0	0	0.0%
Expenditures Total	\$ 209,656	\$ 213,128	\$ 226,613	6.3%

Department Objectives:

- Provide effective support to the arts to reach the strategic goal of promoting active living and cultural opportunities

