

# AGENDA



Brad Chandler, Chairman  
Keith Wood, Vice Chairman  
Sonya Cox, Commissioner  
Ronnie Mendenhall, Commissioner  
Rick Morris, Commissioner

**REGULAR MEETING OF THE BOARD OF COUNTY COMMISSIONERS**  
**Monday, February 26, 2024**  
**1014 MAIN STREET**  
**DANBURY, NC 27016**  
**2:00 PM**

**Call to Order**

**Invocation**

**Pledge of Allegiance**

**I. Approval of the Agenda**

**II. Public Comments**

**III. Comments - Managers/Commissioners**

**IV. Conflicts Of Interest**

**V. Consent Agenda**

- a. Minutes**
- b. Budget Amendments**
- c. Audit Contract for Martin Starnes & Associates**

**VI. Information Agenda**

- a. Vaya Health Update**
- b. Sales Tax Update**

**VII. Discussion Agenda**

- a. Tax Office Agenda**
- b. Offer for Surplus Tax Foreclosed Property**
- c. Budget Goals for FY 24/25**
- d. Administrative Contracts Discussion**

**VIII. Action Agenda**

- a. Walnut Cove Planning and Zoning Board ETJ Appointments**
- b. Resolution Recognizing Farmer Appreciation**

## **IX. Adjournment**

\*Anyone with a disability(is) who needs an accommodation to participate in this meeting is requested to inform us 48 hours prior to the scheduled time of the affected group meeting

\*Attachments may be delivered before or at the time of the meeting

\*Times may vary due to times preset for agenda items



**Board of County Commissioners  
February 26, 2024  
2:00 PM**

**Item number: V.a.**

**Minutes**

Contact: Interim Manager/Clerk to the Board Amber Brown

Summary:

Minutes for Approval:

- February 12, 2024 Regular Meeting Minutes

**ATTACHMENTS:**

Description	Upload Date	Type
February 12, 2024 Regular Meeting Minutes	2/24/2024	Cover Memo

**STATE OF NORTH  
CAROLINA  
  
COUNTY OF STOKES**

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**OFFICE OF THE  
COMMISSIONERS  
STOKES COUNTY  
GOVERNMENT  
DANBURY, NORTH  
CAROLINA**

**MONDAY FEBRUARY 12, 2024**

## **Regular Meeting of the Stokes County Board of Commissioners**

The Stokes County Board of County Commissioners, State of North Carolina, met for a Regular Meeting on Monday, February 12, 2024 at 6:00 pm in the Commissioners' Chambers located in the Administrative Building in Danbury, North Carolina.

The following members were present for the meeting: Chairman Brad Chandler, Vice Chairman Keith Wood, Commissioner Sonya Cox, Commissioner Ronnie Mendenhall, and Commissioner Rick Morris.

County Administration present: Interim County Manager/Clerk to the Board Amber Brown, Finance Director Lisa Lankford, and County Attorney Tyrone Browder.

### **CALL TO ORDER**

Chairman Chandler called the meeting to order.

### **INVOCATION**

Chairman Chandler invited those in attendance to join the Board in the invocation, if so desired.

Commissioner Mendenhall delivered the invocation.

### **PLEDGE OF ALLEGIANCE**

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

### **APPROVAL OF AGENDA**

Chairman Chandler entertained a motion to amend and approve the agenda with the deletion of the Closed Session that was no longer needed.

Vice Chairman Wood moved to amend and approve the agenda with the deletion of the Closed Session. Commissioner Mendenhall seconded the motion.

Chairman Chandler opened the floor for discussion/questions/comments.

With no discussion, the motion passed unanimously.

### **Recognition of South Stokes Mens Basketball Team**

Chairman Chandler turned the floor over to Interim County Manager/Clerk Amber Brown for the Recognition of the South Stokes Men's Basketball Team.

Interim County Manager/Clerk Brown noted the following:

- The Board of County Commissioners wanted to recognize the South Stokes Men's Basketball Team for their accomplishments thus far but mainly for the winning of the Frank Spencer Classic Tournament back in December
- The Board would like to recognize the team for their hard work and effort

#### Presentation of Certificates

The Board presented the certificates of recognition to the following for their achievement:

#### **Men's Basketball Team**

Korrin N'Diaye  
Barry Hairston Jr,  
Ethan Tilley  
Connor Cox  
Isiah Lash  
Deuce Chalmers  
Jake Lozzi  
Michael Werts  
Jordan Mickey  
Brady Clark  
William Tilley  
Amari Conrad  
Bryson Stephens  
Josiah Cleghorn

#### **Managers/Scorekeeper**

Jade Bullins  
Aaron Ramsey

#### **Coaches**

Jason Clark  
Derek Ward  
Matthew Weaver  
Ben Bowen  
Travis Brewer  
Ja Anderson

Chairman Chandler opened the floor for comments from the Board.

Commissioner Mendenhall commented:

- Athletics have always been a big part of my life
- When I attended South Stokes High School, I competed in wrestling and baseball
- Coached Coach Clark in baseball
- Winning the Frank Spencer Tournament is a great accomplishment – competing against 3A and 4A schools
- When I went to South Stokes and competed in wrestling, it was the same way – competing against 3A and 4A schools
- The accomplishment of competition that you did brings out the best in each and every kid
- Just want to say to all of you – this accomplishment is one of the best accomplishments that

you can ever have – winning the Spencer is not an easy task

- I know the teams that participated in the tournament, I know the coaches and some of the players
- For you to win that tournament says a lot about your team, your staff, and everybody
- I just want to personally congratulate each and every one of you
- Thank you – great job

Vice Chairman Wood commented:

- Commissioner Mendenhall said it all
- Just want to add that I am very proud of you all
- This is something that you will never forget
- You done this with class and heart
- I hear about all the things that you do off the court
- Thumbs up

Commissioner Cox commented:

- Wanted to reiterate what Vice Chairman Wood noted that winning the Frank Spencer is huge and it will be something that you will never forget
- Just wish you would have beaten Mount Tabor twice – was at that second game and believe you had some calls that did not go your way but should have
- The things that Coach Clark is instilling in you guys on and off the court with giving back to your community and volunteering
- I know that you go and do things in the community that does not go unnoticed – that is huge – those things are just as important as winning that Frank Spencer Tournament
- If you get to play Bishop McGuinness, Coach Thompson might try to slow you down, but make them play your game
- You have everything that it takes to win the state and know you will go far in the state playoffs and bring back that state title - hope to see you back here

Commissioner Morris commented:

- Just want to congratulate each of you guys
- Just watching you walk up here to receive your certificate; you look like a group of high-speed athletes to me
- I can see why you win ball games
- Wish you the best of luck in the upcoming games

Vice Chairman Chandler commented:

- Also want to wish you good luck
- I know you all must have been doing conditioning outside of practice – during the summer with lots of shooting practice
- I know it is dedication, not just showing up at a game and winning
- You have gone about it the right way
- It speaks volume of not only your coaches, your teachers, but your parents
- Keep it going
- Congratulations

Chairman Chandler expressed the Board's appreciation for coming to the meeting tonight.

## **Public Comments**

Chairman Chandler opened the floor for public comments.

Chairman Chandler reminded the audience of the Board's Rules of Procedures:

- Each speaker shall be allowed 4 minutes for public comments with the option to yield time to

another speaker or add an optional minute depending on the number of speakers that have signed up

- The main thing – we seem to have issues sometimes when people from King come up here to talk and want their phones going off and then we tell them that their time is up
- Then we give more time, but they want to stay longer
- Hopefully everyone will be at least professional and courteous
- We love hearing your opinions
- We really do, but I think you need to do it in the right way

The following spoke during public comments:

**Brian Carico**

413 Hill Street

King, NC

Re: **Precinct Meeting**

Mr. Carico presented the following comments:

- You can go ahead start my 4 minutes now
- Just so you know, I am from King
- This is my time – thank you
- Good evening commissioners, manager, and staff
- I am here tonight to extend an invitation to you
- I am the newly appointed Republican East King Precinct Chair
- I am also taking time to invite other Republicans in this room, as well as those who might be online to an East King Precinct Area Meeting that we are holding on February 18, 2024
- This meeting will be held at Poplar Springs Christian Church Family Life Center at 2:00 pm
- This meeting is primarily to prepare delegates and alternates for our Republican County Convention as well as handling the voting business of our precinct; however, it is also a time for voters and your constituents of East King Precinct area to come together for conversation that can be constructive for our community as well as our county
- I believe in my role, as chair for the precinct, I am to be an advocate for the area which I represent
- Most recently representatives from our area as well as voters have relayed concerns to you for the needs of our community – reference their schools
- This and other topics like it are perfect examples of how getting involved in the discussion will strengthen our Republican Party as well as our communities
- It is important now more than ever for our voters to be engaged and involved to secure true conservative representation for local, state, and federal government
- If you can't attend, I would ask that you please speak with those in our community that may know someone who is a neighbor, a family member, or other republicans that are in our East King Precinct area and encourage their attendance and their involvement in this meeting
- Remember the only way that we can help steer our elected officials as yourself, is to show them in numbers by voting and interacting with concerns for our communities
- The people are the control of our community, state, and country, not our government
- I will end with a section from the North Carolina Republican Party Preamble that states:
  - We reaffirm the Constitution's fundamental principles: limited government, separation of powers, fundamental individual liberty, and the rule of law
  - As a party, we denounce bigotry, racism, sexism, antisemitism, ethnic prejudice, and religious intolerance
  - We recognize God – not our government- as the author of these principles
  - We are the party that stands strong against tyranny and will fight at home and abroad to protect the lives and fundamental liberties of all people

- I hope you will find it important to spend time with our voters on February 18<sup>th</sup> to be involved in their conversation and what is important to them, to prove to them you choose to serve, not dictate
- Thank you for your time and may God bless each one of you
- I apologize that I am going to have to leave, we are trying to make the school board forum tonight that is running simultaneously
- No disrespect, I would love to stick around, but I will need to as soon as I can
- Thank you

**Jayne Bennett**

109 Cambridge Court

King, NC

Re: **Tax Revenue**

Ms. Bennett presented the following comments:

- I would like to first thank you for recognizing the South Stokes Basketball Team – they are awesome
- Good evening
- I came to the January 8<sup>th</sup> commissioners' meeting after asking for apologies from some members regarding their disrespectful behavior and comments during the December 28<sup>th</sup> meeting
- One of the apologies I was speaking about was from you, Mr. Chandler, to the citizens of King regarding statements you made saying that they do not pay for the 911 dispatch and animal control services provided by Stokes County
- On January 8<sup>th</sup>, I had not yet received some tax revenue information that I had requested from Richard Brim
- I would like to thank Mr. Brim for providing that information to me so that I can share it with you
- I am not going to go into the numbers verbally, but this information confirms that citizens of King pay Stokes County taxes just like every other Stokes County citizen
- If anyone wants a copy of this information, I am sure that Mr. Brim will be glad to send it to you
- Of course, this fact was not really in question, Mr. Chandler, you misrepresented this fact at the December 28<sup>th</sup> meeting when you pointed to the Mayor of King and said and I quote, "we don't charge you a penny"
- You were talking to every citizen of King as the mayor is our representative
- You also stated during the January 8<sup>th</sup> meeting at the 44-minute mark that I quote " we have a few people in the King area that they want to drive this County apart or whatever the reason is over money"
- You went on to give a scenario of police protection only being given to Fayetteville because Fayetteville is where the revenue comes from
- I think that you were trying to say that these few people in the King area want all the money to the King area and not to the rest of the county
- The problem with the statement is that is your opinion just like it was with your incorrect opinion that the citizens of King do not pay county taxes
- As a commissioner, you should be dealing in facts, not opinions
- If it is a fact that a few people in this King area feel this way, back this up with facts saying who you are talking about and exactly where this fact was stated
- You are accusing people in the King area of trying to divide this county
- This is exactly what you are doing

- As the chairman of this board, you are presenting your opinion as fact to divide the different areas of this county
- I again encourage the people of Stokes County to not let Mr. Chandler's divisive comments divide this county
- Just remember, he could just as easily be stating nonfactual opinions about any other community in this county
- I do not expect any of the commissioners to be perfect – you are human
- You are speaking off the cuff, you may accidentally make nonfactual comments at time; however, you should also own up to your mistakes
- Mr. Morrison, I am not coming up here to impress you
- Mr. Chandler, I am not coming up here to faze you
- I am coming up here as a citizen to hold you accountable for your disrespect you have shown to Stokes County citizens
- Mr. Chandler, you have had two chances publicly to apologize for your incorrect comments on both January 8<sup>th</sup> and the January 22<sup>nd</sup> meetings
- Your behavior and your refusal to apologize for your deceptive comments show your lack of character
- I believe the citizens of King deserve your apology and to save on paper, I only printed one copy of Mr. Brim's information
- I think the rest of you agree that King citizens pay taxes but evidently Mr. Chandler doesn't realize that so I will hand this over to you
- I would also like to say that I think your comment just at the very beginning was rude to say that King people go over their time because I have been to meetings that other people go over more than four minutes
- Since I have a little bit more time, my name is Jayne Bennett, but I am proud to be known as the lady from King
- Thank for your time

With no further speakers, Chairman Chandler closed the public comments.

### **COMMENTS - Managers/Commissioners**

Chairman Chandler opened the floor for comments from the Board of Commissioners and the Interim County Manager.

Commissioner Mendenhall commented:

- Thank you, Mr. Chairman
- Just want to say thank you to everyone that came tonight
- I appreciate you taking your time to come out and be a part of our governmental process
- We all know, it is supposed to be about, we the people, not just about us five
- I will say this to everyone watching us livestream, thank you for tuning in
- Don't have a whole lot tonight, but will say this, enclosing, Mr. Chairman,
- Early voting starts Thursday, I was principal at three different schools, and I used to tell all my teachers – I will never ever say who you should vote for – I would ask you to get out and exercise your right to vote
- That is one of the greatest freedoms that you have – you get to go out and express your opinion of who you would like to see in office – by voting
- I always told my teachers to get out and vote – you have that right – exercise that right
- To everyone that is watching online, I encourage each of you to get out and exercise your right to vote starting on Thursday
- That is all I have, Mr. Chairman

Commissioner Morris commented:

- Would like to welcome everyone that is participating in our meeting tonight
- We do appreciate your interest in our local government
- Brian, appreciate the invitation to come to the precinct meeting
- I will not be able to attend the precinct meeting, but do look forward to meeting with you individually as we discussed earlier
- Mr. Chairman, would ask for a little extra time tonight, I have a couple of thoughts to share tonight
- It has been my desire to stay out of primary elections but when personally attacked and misrepresented by candidates, I feel compelled to defend myself
- I have some comments tonight to set the record straight
- I have received several calls during the past couple of weeks about tactics of Chairman Von Robertson who is seeking reelection for the Board of Education
- I feel compelled to address the issue and at least counter some of the information Chairman Robertson is putting out in various forums
- Since my involvement with Stokes County beginning in 2004, I have always been pleased with the positive working relationship between the county commissioners and the school board members that does not exist in many other counties around the state
- In my opinion, Chairman Von Robertson has completely destroyed that relationship during the past two months
- It might not be repairable as long as he is on the school board based on his continuing rhetoric attacking the county commissioners who dared to vote against his grant proposal
- It seems the county commissioners are no longer permitted to have an honest disagreement with Chairman Robertson
- We are no longer allowed to request an adequate plan before we dole out funding to the school system
- In my opinion, Chairman Robertson started with this personal project to replace King Elementary School and then created a grant application to fit his project
- He ignored the recommendations of the Masonboro Group who has been doing school consolidation plans for 30 years
- Chairman Robertson made no effort to work with the commissioners toward a compromised solution
- It was his way or the highway
- It is sad in the larger scheme of things, an issue like the grant application has been blown so far out of proportion by Chairman Robertson
- This whole episode makes me question Chairman Robertson's real intentions and hidden political agenda associated with school consolidation
- I find it interesting that Chairman Robertson decided to shove a grant application down the commissioners' throats a few weeks before the early voting started in the upcoming primary election
- In my opinion, this is probably not a coincidence
- Now that the political season is fully underway, Chairman Robertson has been hitting all the public forums and throwing three commissioners under the bus because we did not agree with his grant proposal
- He is telling everyone that the commissioners will only support the Masonboro Report that was commissioned by the Board of Education and that his unaffordable, homegrown, long-range plan is much better
- The fact of the matter is that all of the commissioners asked for was an integrated long-range school consolidation plan and we did not get it
- Even though, Masonboro delivered to the Board of Education a professionally developed plan that met that requirement, though not perfect, the Masonboro initial report was a good start at having a fair and objective professional plan where no one had a dog in the fight

- Instead, we got a woefully inadequate long-range plan that was disjointed, incomplete, viewed by the public as unfair and it was not an integrated, long-range consolidation plan
- None of the commissioners who supported the Masonboro Study were in favor of accepting their initial recommendation lock, stock, and barrel
- We just considered it a first draft of what a final plan should look like
- We expected the Board of Education to reengage with Masonboro, provide additional guidance, and then allow Masonboro to provide additional, updated versions before a final plan was delivered
- This approach would take advantage of the analysis that had already been done and paid for by the taxpayers but instead the Board of Education decided to trash the work of Masonboro and develop their own plan
- In my opinion, Chairman Robertson was the driving force behind this decision
- It is also my opinion the reason he did it was the report did not support his pet project with King Elementary and he knew that Masonboro or any other credible third-party company would never support that project given the criteria that was presented for receiving the grant
- The best example is the grant criteria that required the closing of two or more schools and the consolidation of those students into one new school
- The King Elementary School project does not meet that criterion
- So, to get back at the county commissioners, Chairman Robertson, sadly, has launched a full-fledged, reelection campaign blitz to pit various groups in the county against each other
- He is trying to drive a wedge between the commissioners and the residents of King
- He is trying to pit the north, south, and west school districts against each other
- He is misrepresenting the Masonboro Report with a homegrown map that he says reflects Masonboro's recommendations
- His map does not resemble anything contained in the Masonboro Report
- He has accused some of the county commissioners of having a hidden agenda for future use of the land that King Elementary School sits on which is ridiculous on its face
- It appears that Chairman Robertson is willing to create all the chaos he thinks it will take to get himself re-elected
- Instead of working with the county commissioners, his election tactics would indicate that he plans to coerce and threaten the commissioners on our next school budget and other issues instead of working with us toward joint resolutions
- Results of the upcoming primary elections could have an enormous impact on the future success of Stokes County School System – either positive or negative
- Let me briefly expand on a couple of the comments that I just made
- He has made an accusation publicly that the reason I opposed the grant was because it was in King
- I challenge anyone to go back to my record as county manager and a county commissioner starting in 2004 and find one action that I have taken that showed any bias against the City of King
- I happen to strongly support the City of King and all the value that it adds to this County which is massive
- As I mentioned, he has a homegrown map now that he is representing as Masonboro that does nothing of such, I will show it to you, got it right off his social media – what it looks like (showed a picture of Robertson's map)
- It is a scatter map shows the north school district practically wrapping itself around all the other two districts
- Showed a picture of the Masonboro map
- If you take and compare the two maps, you will see there is no resemblance, yet he doesn't have any problem going out and misrepresenting that and other things in the Masonboro Report
- The third problem, just to be quite frank, is his personal harassment of individuals in public

forums and getting in the face of opponents that don't agree with him on whatever the issue happens to be

- If you would like a personal description of how that works, talk to this fellow, Chairman Chandler, who experienced it down in Walnut Cove at their commissioner meeting
- Last of all, I have had a heck of a lot of calls this week about this email that was put out where Chairman Robertson made the motion as the chair, which is legal I guess, but normally the chair doesn't make motions – they get them from other members
- Took full credit for giving a giant pay bonus to all the school employees and that just happens to be a week before early voting starts
- I have had a lot of people that have a problem with that – questioning the legality of it
- I said I am sure it is perfectly legal but it sounds a whole lot like buying votes is what I have heard from the community
- I just felt the need to set the record straight
- Like I said, I am a neutral member of the Republican Executive Committee, but I am not allowing any candidate to go out and put out all this misinformation and not have it addressed
- On a separate subject, Marsha Marshall also has been putting some social media out – accusing this Board of trying to hide the Turning Point contract that we approved at the last meeting from the public
- We put that contract on the agenda
- We did approve that contract at the same meeting, we did move that contract to the action agenda because it was time sensitive
- It was on our agenda, and I briefly explained the purpose of it, so I don't consider that hiding anything from the public just for the record
- That is all I have Mr. Chairman

Vice Chairman Wood commented:

- Would like to welcome everybody, I guess I am boring
- Totally agree with Commissioner Mendenhall, get out there and vote
- There has been thousands of people that have died to give us that right
- When you don't vote, keep your mouth shut – don't even go to Facebook
- That is all I have got to say

Commissioner Cox commented:

- Would like to welcome everyone here tonight
- Good to see Robin Riddlebarger here tonight to give us a report on Hanging Rock State Park
- Want to welcome our new Cooperative Extension Director
- Everybody that is here, we appreciate your public comments
- East King is not my precinct, but I will try to make that meeting
- Like Brian stated – the public forum is going on tonight which I believe is being livestreamed on the King Chamber of Commerce's Facebook page
- The Board of Education candidates are tonight
- Tomorrow night is the county commissioners' candidates
- The forum is a good way to get some of your questions answered for those watching online that want to know more about the candidates and who is running
- If you can't make the meeting, you should be able to watch the forum each night on Facebook
- I encourage everyone to get out and vote this time
- The primary is the election for the Board of Education and the Board of County Commissioners – there is no democratic opposition in the Fall – this will be it
- Happy Valentines Day to everybody this week

Interim County Manager/Clerk Brown commented:

- Thank you all for coming tonight
- Appreciate those who have already spoke and to those presenting on the agenda tonight
- Welcome Matt Lenhardt to Stokes County who is our new Cooperative Extension Director – glad to have him on board

Chairman Chandler commented:

- Going to start and work my way back – that is the easiest way to do it
- First of all – everybody knows that King pays taxes
- Everybody knows that King pays taxes
- Just a little bit of history – I have been on the municipal side of law enforcement my whole career
- I know the differences between the city police and the city services and the county and the Sheriff operations
- The Sheriff Offices and Municipal Policing are two different animals - two different animals
- So typically, what happens, and I know that we are in a rural county – the very first meeting after I was sworn in, I talked about everybody working together – it is a small police department and have a Sheriff's Office that is understaffed with constantly going through turnover, tight budgets, lack of training, and I can go on and on
- However, to get to your point, though, is that when you become a municipality, there is only one requirement that you have to provide – that is zoning code enforcement planning – that is the only thing that you have to provide
- Anything else you do when you become a municipality, you don't have to provide law enforcement and I think Mr. Carico knows that
- I retired in 2015, if I remember right and if I have the date right – talking a little bit off the cuff – I think it was in 2015, there was a lot of talk and a lot of stuff in the newspaper that you were trying to get rid of the police department
- I think you wanted to shift it to the Sheriff's Office and then I think in the end, they just ended up firing a captain, if I remember right, I am not for sure because I wasn't prepared for this
- So, you know that policing is not mandatory for a city
- So, when I made my comment about that we don't have to dispatch for free to the King Police Department because in most communities, counties, and again I understand that King is not a 50,000-population town – I understand that
- Do you think that Cumberland County would have dispatched for Fayetteville for free
- You have to pay for services

Chairman Chandler warned a member of the audience who was acting out of control just like last time that he would not tolerate it – you got to talk, Mr. Carico got to talk, I am talking now.

Chairman Chandler continued:

- I would just like to throw this out, too, because King is kind of unique
- The municipality is in two counties – Forsyth and Stokes – confirmed with an audience member that King is in two counties
- I am just wondering, and I will get an answer from our 911 director, I wonder when King Fire and King Police responds into Forsyth County, I wonder if they flip over to Forsyth County Sheriff's Office Dispatch and use their services – I am curious about
- When I talk about service, the more radio traffic that we have, it ties up, you get busies sometimes and you have to have more dispatchers on duty because you have to have more channels
- That is why, as police departments get bigger, they get busier, they feel like they need to contribute a little bit to the County's 911 Center to give them the extra, the appropriate

manpower

- It should not be mandated upon all the County residents to provide extra dispatch to the King Police
- Now don't misinterpret this, I am not saying that we don't support the King Police Department nor the King Fire Department
- We do, we all have to work together
- Let me change gears and set up the back history on this
- Sometime in August, I get a call from the chair of the school board wanting to know if I will come to King Elementary to meet with Dr. Rice and Mr. Goins – I think who is the maintenance director, as well as the principal of King Elementary School
- I said sure, I went to the school, and they gave me a tour
- That tour was horrible, I am not talking about how they did the tour or the staff, I am talking about the conditions of King Elementary School – just basic stuff
- They explained all the flooding that goes on in that school
- We go into the cellar area where the boiler is located – there were all these wires hanging down, I could go on and on
- It was horrible, I would not send my children to that school, nothing to do with the staff being good or bad, it is because of the condition of the building
- Dr. Rice and the chair asked me what I thought – would you support a grant
- I answered - this was crazy – yes
- I think I could support it; I think it could be done
- Then the whole fiasco goes on with – they are not going with Masonboro, they are going with their own plan which changed a couple of times – I couldn't keep track
- Here is what got me
- I said this in the meeting when the vote was taken (3-2) to not support the grant this year
- Then the chair had the audacity to go out of order and occupy the microphone after the public comment section was completely over and done with
- I tried to gavel him down, but he just stands there wanting to talk, talk, talk, and it is a big joke, it is funny, so I have the manager cut off the video
- Now this is the chair of our school board and I know that we have got bullying issues going on in the schools – wow, isn't that something
- So, we have got the chair of the school system that can't follow the rules
- I happened to be at the only public hearing for the closing of the schools and consolidating schools - close Pine Hall, Lawsonville, and Pinnacle, but all that changed
- The school board did one public hearing
- Commissioner Wood was also there and apparently, they didn't see us there
- At the end of the public hearing, they had to say a few things to say about the lack of interest from the Board of Commissioners
- Luckily, we did not have to stand up and say anything because there were several people there that stood up for us and hollered and said they are here – called out our names
- So then as the meeting goes on, the chair was trying to wrap things up – long night – he wanted to wrap it up
- So, some people in the stands/bleachers started making comments and he was very quick to gavel them down, but it did not work because more and more people spoke up
- So, guess what he did, he had a deputy sheriff working the public hearing, he told the deputy to head to the bleachers and at that time everyone got quiet
- I kind of find it kind of ironic that it is always one side and not another
- After they rejected the Masonboro Plan and they came up with closing Pine Hall, Lawsonville, and Pinnacle
- Then of course, they changed the Pinnacle thing because that was a little bit too much, I guess, political wise too much
- Then when the question is asked of the chair, Mr. Chairman, even if we would approve the

grant, this is before we voted no, if we approve the grant, what is your plan

- He says well if we don't get the grant, King Elementary will stay just like it is for another 8-9 years until we can pay down some debt and build a new school
- Then the bell went off
- So, it wasn't really all about that all of a sudden, the conditions of that school were so bad for safety reasons that they had to get those kids out of there, all that was, was a ploy to get the votes to be able to apply for the grant
- At that point and time, I thought, you know what, it is not much of a safety issue if you are still willing to wait 8 or 9 years and not move those kids out of that school and let them stay there
- My mind was made up based on that statement
- You are correct, I did vote no, but that was the reason why – it has nothing to do with King
- The residents of King never came up until the chairperson started talking about King
- It has caused pure division in this County
- At some point in time, we have got to move ahead and I know that I have said some really strange stuff such as we have to have strategic planning, we just can't in October say – well you know, we will find \$2.1 million, and we will let you apply for that grant and then just move on
- We have got other needs in the County as well
- We give the school system right off the top half of our ad valorem taxes – half
- When Keith and I came on the Board and you can go back and watch the initial interviews because the first thing we wanted to do was to listen to all the department heads – wanted each of them to come before us, tell us where they were at operationally and where they needed to be and also what Commissioner Morris would say – what keeps you up in the middle of the night – what do we need to know about
- It was astounding, the lack of equipment, the lack of training, the lack of professional development – this cannot go on
- In my world, public safety is number one
- If we don't have public safety, then we can't have schools; we can't have anything
- If we don't have order, we don't have anything
- But to throw something out that they want more money committed to them when they say it is a safety issue – when they have no plans to move those kids
- Even if we approve the grant, they are going to stay right there
- To me that does not make sense
- So now our County just becomes more divided
- I know a little bit about the history, I mean, if you go into the north side, they may say some things like – King gets everything
- I get that – I don't agree with it but that is the people that have lived there all their lives and generations
- I don't have that philosophy, I wasn't born here, I wasn't raised here, I bought property here in 2006 because I loved the countryside and love farming with animals
- I voluntarily moved here, wanted to come here
- Never, never, never wanted to be a politician but I did become a politician because I asked for some basic things from this Board – Commissioner Cox was here, Commissioner Mendenhall was here, and Commissioner Morris was here
- I filed a public records request, did not get no response at all, none
- Then I sent emails out to all of the members of the Board of Commissioners – don't think I had Commissioner Mendenhall's email address at that time
- I did not hear anything, so I contacted the manager at that time – Shannon Shaver
- She did take, I guess, the initiative to respond back to me and say hey I would like to help you but the department that you are asking the public request (Economic Development), that director does not report to the manager, that department head reports to the Board of

## Commissioners

- I responded thank you
- A week later, there is a board meeting, so I come up here just like you all did and signed the public comments sheet to speak
- I spoke to the Board and stated that there was a state statute for public records request
- Then finally what it was is well we don't have any records, we don't do reports
- I said that was good, you don't have to create a report
- If you don't have a report under public records request, you don't have to make something up, print it, and send it
- But for goodness sake, why could someone just have told me that they do not do reports
- Then I dig a little bit further, you just will not believe it, basically hardly nobody in this County does reports – talking about production reports, annual reports, quarterly reports, - nobody except EMS – I think at that time, that was the only department doing reports – also as just mentioned by Commissioner Cox – Tax Department and Register of Deeds as mentioned by Interim County Manager/Clerk Brown
- Then I found out that this County does not do performance evaluations
- I don't know what other work, other than maybe self-employment, that you don't get evaluated – you have performance evaluations
- Then we go into issues of equipment that is obsolete, that is from the 70s or 80s
- We go into situations where the Sheriff's Office has to try to get a grant for bulletproof vests – up to date bulletproof vests, then there are the duty weapons
- Their computer equipment is so outdated that they have to find a hot spot somewhere in the County where they have to type their reports on a word document and send it in, we don't have AVL so that we can track our law enforcement officers
- I would think of all places, a rural Sheriff's Office would want to know if a deputy was in trouble – knowing where their location was
- Our fire – we have volunteer departments that are great guys and gals but here is an issue that has been going on for several years
- During the week (Monday-Friday), when the alarm sounds and they need to dispatch a fire department somewhere, they have to go through umpteen stations just to get enough people to respond
- Because this is a stat that comes from the County Association – 80% of the people that live in Stokes County, they don't work in Stokes County, they work somewhere else
- Obviously, they are not leaving their jobs in another city to get to the station to get on a truck to go to a call somewhere
- To me that is not a small issue, that is a major issue as well
- I could go on and on and on about how far Stokes County is - so far behind in everything
- The one thing that they do have going for them is at least the people that work here – they are courteous, and they try
- It even starts at the top, our department directors
- When I first came here to do my paperwork, I go into an office, including the county manager's office, and it is still that way today, they are punching stuff in a computer, they are trying to catch up from last week or last month instead of making sure that we are thinking ahead and having a plan of what we need to do to move this County ahead
- The citizens of Stokes County, they do ask for a lot of services
- Then there was the IT Department – the people in the IT Department were great – I have never heard any complaints on the people
- If someone needed them, they would come out at night, on the weekends and on and on
- The problem is that the network/technology was so patched and behind the times that it wasn't efficient
- That is safety concerns for our public safety people too - including the 911 Center that gives out a lot of the information to our firefighters, to law enforcement

- I explained why I did not want to sign off on the \$2.1 million match that late into the budget year because just like I just explained – we have a lot of other issues also going on here in Stokes County
- We are having a strategic planning session first time ever at the end of February
- We are going to have a moderator, or you can call it a facilitator from the North Carolina Association of County Commissioners
- What this does is put everything in a pocket and all of us will have an opinion on what is important – is public safety important, is education important, is having a facility that is not falling down important
- That is what has to happen, we can't continue spur of the moments even though people want to threaten people
- I am not going to bow down to somebody because of that, I will listen, but I have an opinion too
- I was voted to exercise that opinion
- Sometimes, we have to make hard calls and I don't have a problem making hard calls – none at all
- As far as voting goes, here is the deal – if you all have all the population and if you all give all the tax dollars to all the rest of the County then vote the people out that you don't want – vote them out
- I don't know how I made it to get on this Board – don't know how I made it
- You see, this is what you all don't understand, it is what you don't understand, I am not a politician, so you see, I am not worried about getting re-elected in my next term
- I am not worried about that because if I don't get re-elected in my next term, I will just go back to my farm and you all can go back to Stokes County being Stokes County the way it has been for, I don't know what 30 years – find some people
- You know what the crazy thing is that for my original comment section, I was going into some stuff that I will just briefly jump into now
- Glad you all just stuck around to hear this
- You know, part of planning, especially strategic planning, it also looks at history
- We already know that Pine Hall has been ordered by the school board to be closed at the end of this year
- I haven't heard anything from the school board about what they plan on doing with that school, I can't really get an answer on that
- But you see, they hold the cards because they can keep it and maybe turn it into a, I don't know, maybe a Board of Education facility or maybe a training facility for other teachers or something like that
- They can give it back to the Board of County Commissioners to sell it, give away, or do whatever
- I wanted to go and look at what was done with Francisco Elementary School
- I believe that 2015 was when they closed the school and believe 2015 was a busy year for Stokes County
- I pulled all the public records (the minutes of the meetings) that dealt with it
- So, to set things up – the Board of County Commissioners consisted of Chairman Walker, (believe he was from King), Vice Chairman Lankford, Commissioner Booth, and Commissioner Mendenhall
- On the school board, we had Commissioner Cox regarding the closure

Commissioner Cox responded:

- It had already been closed a long time when that happened
- Commissioner Mendenhall was with the school system when Francisco Elementary School was actually closed
- Confirmed with Chairman Chandler that he was talking about what to do with the closed

## Francisco Elementary School

Chairman Chandler continued

- Let me say this first while I am talking about the school
- I will show you the difference between how they closed Francisco Elementary School and how they closed these schools now
- Commissioner Cox was the chair of the school board at that time
- The school board did something a little different – what they did is they held the public hearing at Francisco on a Sunday – imagine that – Sunday – a time that most people don't work, and people could come
- The current school board held their public hearing at South Stokes High School at 6:00 pm – their one public hearing
- Talking to some people that went to the public hearing in Francisco, it was packed
- Here is something else that is different too – it was a 3-2 vote to close the school
- Here is the difference between our current school board and our past school board in that era – they had at the location of the public hearing for the closure of Francisco someone from the State Board of Education - School Planning Consultant Kenneth Phelps – he was actually there
- They went with the consultant and had him there at the public hearing
- By the way, in Masonboro's contract, they offered to help do the PR work which of course they didn't need the PR work because the chair already knew they weren't going to go with the Masonboro plan
- The consultant at the public hearing that day was called upon and he listed several different things of why it needed to be closed
- The school staff had the financial people there and they listed out how much more money it was costing a year to keep the school open because student population shrinking
- Confirmed with Commissioner Mendenhall that he was superintendent at the time of the public hearing to close Francisco Elementary School
- Confirmed with Commissioner Mendenhall that he was also asked to give an opinion

Commissioner Mendenhall added:

- I was asked to give an opinion and I gave the statistical facts in my opinion

Chairman Chandler continued:

- That was good
- You did not see that from our school board's public hearing when they closed down Pine Hall
- No one wants to see a school closed – no one does – get that
- Nineteen schools for 5,400 students – it is hard to justify
- If you don't get input, I am open and transparent for government, I believe in that 100%
- I believe in limited government, but limited government for the County is a lot more than limited government for municipalities
- If you don't believe me, just look it up, it is like 14-15 things we have to do in the County and there is one that a city has to do
- We have got to be able to listen to people
- So, you have to have one state mandated public hearing
- A couple of weeks after the public hearing, the next thing that pops up, the school board says that they are actually closing Meadowbrook and sending Meadowbrook out to Lawsonville
- So technically, they say that they are not closing Meadowbrook because they are transferring the number of the school to Lawsonville – technically not closing Meadowbrook
- The reason, in my opinion, is because this way they did not have to do another public hearing
- If they changed the closing of the schools, they would have had to hold another public

hearing and they did not want that

- Our Communities of Northwest Stokes became very engaged after the school was given back to the County
- They went through the process of trying to find a way to be able to support the building, trying to find a way to keep the ballfields open
- In their words, Our Communities of Northwest Stokes wanted to make the campus a center for economic development, recreation, community events, and continuing recreation
- From all the meetings and everything that I read, the Board at that time which Commissioner Mendenhall was on at that point was very receptive and tried to make it happen
- The Board gave Our Communities of Northwest Stokes 16 months to try to make it happen
- The bottom line – Our Communities of Northwest Stokes created a nonprofit 501(c) and put a lot of effort – very valiant – but at the end of the day, they could not assume the operational expenses to make that school/facility work
- Our Communities of Northwest Stokes respectfully declined the transfer of the property due to high costs associated with repurposing the school
- Apparently, kind of reading between the different things, there was a little bit of controversy that was kind of going on between Our Communities of Northwest Stokes and the Board
- Here is something interesting
- Here is something from Vice Chairman Lankford's comments – this is interesting – I am quoting (took per verbatim from the minutes - can show if someone wants to see it)
- Vice Chairman Lankford stated that he felt like he had to address this – “I was singled out by a person from the community that I have a close mind”
- He says that “I serve 47,000 people”
- So that tells you something too, from 2016 to until right now, we are now at about 44,500 in population – losing population
- “I serve 47,000 people in Stokes County, I want to be fair to each one of those people in Stokes County, you have to understand the Board of Commissioners have to make decisions for 47,000 residents” “I look at the big picture”
- Trying to wrap this up really quick
- I know that there was still bickering going back and forth from board members, back and forth – back and forth
- The point is – even back then no matter the decisions that you make - it is really about who you are ticking off and what they are trying to get for their little entity
- You can make a big scene
- When I was reading, I thought “wow” that sounds familiar
- There was a lot of stuff going back and forth – back and forth
- The one new thing, that the chair, in my opinion, came up with is that he was able to tag it to this being a King issue - when you get the mayor and council members coming to speak during public comments
- I have been in government 35 years, even with disagreements with county government, I never saw any of our council members or mayor going to speak at public comments at the Cumberland County Board of County Commissioners' meetings and saying the things that they said
- It is all about hype
- It is all about getting everything hyped up
- In conclusion, I want to finish it off with some more stuff – some of the stuff might have come out of King too
- When our Communities of Northwest Stokes stated that they couldn't afford it and that they could not do it, the County and the Economic Development director became in contact with someone that lived close to the community named Mark Black
- Through negotiations, he offered to buy the property
- There was a public hearing regarding the sale of the property

- At that time, Commissioner Morris was County Manager Morris
- Through the last election cycle and it popped up again when we voted not to match the grant for the King Elementary
- It popped up again
- Some of the people in King, I believe there might be a politician involved, I am not for sure, (I won't say the name because I don't know for sure)
- Talks start about how well you know, it is just another one of those deals where those three commissioners tied to this Mark Black but specifically mentioned Commissioner Morris because they had mentioned him the last election cycle
- It is like there was, you now, hinting, inferring that there was some kind of underhanded deal going on
- I also want to add that our current County Attorney Ty Browder was county attorney then too
- Let me tell you what the deal was – it is all public record
- A lot of people were saying that they would have bought that property – they should have bid it out
- First of all, there was a special meeting, and all the players were there – people came and gave comments
- Every single person that gave comments, even the ones from Our Communities of Northwest Stokes – they did not trash the agreement – they supported the agreement
- They were briefed about it and thought it would be a good thing
- The deal was – Mark Black, through his company, would take control and give \$44,600 taking the property as is
- Going through the stuff quickly, there is other stuff that leads up to it, but I just want to hit the facts
- Going by the 2015 facility evaluation report on buildings, playground equipment, fuel tank removed, Mark Black takes the property as is
- There was an on-site physical inspection by a company engineer
- Upon completion of repairs, renovations to the buildings/land, and any new buildings that he puts in will be revalued for ad valorem tax purposes
- I think he had two years to get that done
- After two years, if the company hires at least five workers and pays them a basic fair wage (think it was worded a little bit different) but basically that was what it was
- He had to spend a minimum of at least \$300,000 in addition to the salaries for improvements - all improvements and repairs must be completed within two years
- He had to create a minimum of at least five full time jobs on the property
- Jobs shall exist and continue for a minimum of four consecutive quarters within five years
- The company shall provide the County with copies of all monthly and or quarterly tax and wage to which he did
- I found in the minutes where he would come back and give quarterly reports to the Board
- He met the expectations of that contract
- That \$44,600 was waved but he put in over \$400,000 for the company
- To talk ill of someone and try to infer that he got it for free, it was an inside job, to me it would also look bad on those commissioners that I read those names including Commissioner Mendenhall
- Surely, if they thought there was any kind of soft corruption going on that somebody would have stood up and said something - no one did – transaction went through
- Mark Black fulfilled his obligation
- In fact, a few months ago, Mark Black donated over 15 acres of land to the County for a park to help Our Communities of Northwest Stokes
- Mark Black and his wife still continue to be a part of the community and do things
- To be tainted or inferred that this was corruption or underhanded, to me, is ridiculous

- I don't know, maybe we should ask our Economic Development director, if it is such a great deal, if we should look at buying it back for \$400-\$500,000 – think so?
- I am willing to have any kind of dialogue Mr. Carico, you can respond back to me now - I have had my say
- I am more than happy to have any kind of dialogue meetings with you, but I can't come Sunday to the precinct meeting because I have family obligations that is pretty important to me

Chairman Chandler allowed Mr. Carico to approach the podium and speak.

Mr. Brian Carico presented the following comments:

- There have been several things that have been said specifically, Mr. Chandler that is incorrect that you have showed up with to make a case without proper information
- A lot of this is probably either hearsay or secondhand information that you received or looked for
- Starting with the first thing – it was 2012 when the discussions between police dissolution in the City of King and contracting with the County for Sheriff negotiations – it wasn't 2015

Chairman Chandler confirmed with Mr. Carico that it did happen.

Mr. Carico continued:

- It did happen, I was there, and you weren't
- With that being said, I just want to point out for the record, that I let you say everything that you wanted to say, I did not interrupt you in this meeting and gave you the respect

Chairman Chandler responded that he would let Mr. Carico speak.

Mr. Carico continued:

- With being said, you don't understand because of your prior engagement being somewhere else prior to 2006 - everything that led up to that and the back history within this County as well as city involvement that a lot of these people do understand
- In 2011, when I was elected to the City Council, one of the things that was brought to my attention in my area of the city and the county was something that repetitively got brought up in topic which was the amount of money that we were spending for law enforcement protection in the City of King
- That was a topic that was being talked about when I was a small child, raised into adulthood, and then when I went into local government
- I think Commissioner Morris was the manager at that time when we first started negotiations
- We held meetings amongst our Council as well as meetings with the County and even had quarterly meetings with the League of Governments and discussed these issues
- The only thing that I would say to you in what you had to say is that when it comes to tax dollars and services, you are right, there are way more things a county level government body has to give to the people versus a municipality
- However, the City of King takes a lot of those and gives double service to its residents that they do not have to do
- Matter of fact, whether police protection in the City of King is necessary versus the County Sheriff's Office – the point is that we could walk away and say we are not doing it and we hand you the bill and we don't
- That is real facts because we don't have to provide it – you do

Chairman Chandler asked if he could respond to that or wait till the end.

Mr. Carico responded to Chairman Chandler that he could respond now.

Chairman Chandler responded:

- Then why did you try to get rid of the police department

Mr. Carico continued:

- Well, lets make sure that we understand, and we have the communication correctly

Chairman Chandler noted that we needed to finish this up and then I will be happy to meet sidebar with you.

Mr. Carico continued:

- I will be glad just as soon as this meeting is over to have a discuss with you

Chairman Chandler added that he would be here.

Mr. Carico continued:

- The reality is that we don't have to do police protection in the City of King, we choose to do that just like several other services
- But what you have to provide as a taxpayer is 911 Communications whether that is a call to the King Police Department or that is a call to the Stokes County Sheriff's Office
- It is that simple
- You made mention bullying
- Now I think we are all adults here and we can all play games, and we can put on masks and masquerade, but the reality is everybody saw what happened that evening that was watching whether it be livestream or it be here at the meeting
- Questioned Mr. Chandler if he called for a recess, we can go back to the tape, but you called a five-minute recess and caused the disturbance from the back of this room to move forward
- But once you saw that there was disturbance and people were making motion, you were advised by Commissioner Morris that lets just keep going
- Meanwhile, you got chaos, it has already erupted here which gave the opportunity for your podium to be spoke at
- As in the email that I sent you that you have yet to respond to – you have yet to respond to
- Your calling that recess was as much of an involvement for the chaos that happened as somebody inappropriately speaking out of the way
- You have to own it; they have to own it – we need all a little humility here
- You said before I spoke, your words, nobody put them in your mouth, you led with public comments saying the people of King, not the people of the County, I have watched several commissioners' meetings and all sorts of people from all different walks of life from this County walk to this podium and speak to you and the rest of this Board – some speak in a respectful manner and some don't
- But you addressed the people of King tonight as what some would associate or insinuate that we are the problem
- You even spoke in your, I believe it was the December 28<sup>th</sup> meeting that it seemed the people of King wants to be divided
- That is the furthest thing from the truth and if you have already developed that in your mind, it might be a good idea if you got three years left to step on down because it is going to be a hard road between now and the end of that

Chairman Chandler responded:

- Questioned Mr. Carico if he could stop him now because the Board needed to move on with tonight's meeting

- But I want to tell you something
- You can threaten me, I will not step down
- You will have three years of me
- Thank you but we have got to move on

### **Conflicts Of Interest**

Chairman Chandler asked if any Board members had a conflict of interest with any of the items presented on the agenda for the meeting or one that could be perceived as a conflict of interest.

No conflicts of interest were stated by the Board.

### **CONSENT AGENDA**

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

Minutes

Budget Amendments

Tax Office Items for Approval

Chairman Chandler entertained a motion to approve the consent agenda which included Minutes, Budget Amendments, and Real and Personal Releases/Refunds more than \$100.00.

Commissioner Mendenhall moved to approve the consent agenda as presented. Vice Chairman Wood seconded and the motion passed unanimously.

### **INFORMATION AGENDA**

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

### **Cooperative Extension Director Introduction**

Chairman Chandler turned the floor over to Interim County Manager/Clerk Amber Brown for the introduction of the new Stokes County Cooperative Extension Director Matt Lenhardt.

Interim County Manager/Clerk Brown presented the following information:

- Matt Lenhardt has been hired as our Cooperative Extension Director
- Matt brings a lot of experience from being a director in other counties to Stokes County
- We are glad to have Matt here in Stokes County as our Cooperative Extension Director

Director Matt Lenhardt presented the following information.

- Thank you for the welcome and I am really glad to be in Stokes County
- I love extension work and its mission in serving the folks throughout the county
- Grew up in Central Florida, received my horticulture degree from Clemson
- Not only will I be serving as the director but will also be serving as the Consumer Horticulturalist for Stokes County
- Started my Extension career with the University of Florida Extension and then I joined NC State University Cooperative Extension in 2016 in Iredell County
- I was most recently in Brunswick County – married a girl from Winston Salem in November

so here I am (my wife also has family in Stokes County)

- I have missed the Piedmont – I like the feel of Stokes County – smaller community
- I am thrilled to be here
- Going to do all we can to keep the Cooperative Extension's mission going
- Just a quick plug about the upcoming Farmer Appreciation Dinner (April 4<sup>th</sup>) that will be held this year at South Stokes High School
- Dr. Rich Bonanno, NC State Extension Dean/Director and District Extension Director Tyrone Fisher will be attending the Farmer Appreciation Dinner with NC Agriculture Commissioner Steve Troxler speaking at the dinner
- Our Cooperative Extension will be working the event
- Understand a lot of folks attend this event and hope the Board will be able to attend
- Have already been to some really good agritourism meetings
- Would like to take this opportunity to thank the Board for supporting Cooperative Extension

Chairman Chandler opened the floor for any discussion/questions/comments.

The Board all welcomed Director Lenhardt to Stokes County.

### **Hanging Rock State Park Report**

Chairman Chandler turned the floor over to Park Superintendent Robin Riddlebarger for the 2023 Annual Hanging Rock State Park Update. (presented a power point presentation with information available from the Clerk to the Board)

Superintendent Robin Riddlebarger presented the following information regarding the 2023 Hanging Rock State Park Update:

- Appreciate the opportunity to speak to the Board tonight
- I am here tonight to bring positivity and good things – want you to keep what I am reporting in your mind for your upcoming strategic planning
- I know King has been mentioned tonight, but the biggest city is Stokes County Hanging Rock - on any Saturday, there could be 10,000 people in the park
- Richard Childress and his crew visited the park and also did a tour of Stokes County stopping at some other locations
- There were 904,880 visitors in the park in 2023 – that is a record – 4% increase over last year
- In 2021, the park had 900,702 visitors which was the record, but this past year surpassed that record
- We are the ninth most visited park behind Eno River, Pilot Mountain, Fort Macon, Carolina Beach, Fort Fisher, Kerr Lake, Falls Lake, and Jordan Lake (Jordan Lake - #1 park with over 2 million visitors)
- The entire park system had over 20 million visitors this past year
- Was very glad to see the basketball players here tonight, it makes you feel like our world is going to be just fine – got some good positive young people here in Stokes County
- Things that I am proud of:
  - Delivered 433 nature programs to 4,395 people – Park rangers and a seasonal naturalist do outreach that is all about making an emotional connection with people in the outdoors so that they love the outdoors
  - Park Staff:
    - Lead Park Rangers:
      - Maggie Miller
      - Jacob Fields
    - Lost Park Ranger Sam Cook who went to be the Superintendent at Mayo State Park and Park Ranger Jason Anthony who went to be the Superintendent at

- Pilot Mountain State Park – both did not go too far
    - Currently have two vacancies – Entry Level Ranger and Maintenance Mechanic
    - In 2024, there will be ten, new permanent positions added to Hanging Rock that will be for housekeeping, maintenance, and office staff for the Vade Mecum Project – positions have not been posted yet
    - Park maintenance staff are essential to the park's operation
  - We had a great chief lifeguard this past year that offered swimming lessons
    - We have a hard time getting lifeguards even though the pay is over \$17 per hour
    - We received donations from the Friends of Sauratown Mountain for scholarships for lifeguard training – pays for the lifeguard course
    - Currently recruiting for the upcoming season
  - Had three mock (all day) trainings this past year with E911 Center, EMS, Fire Marshal's Office, Danbury Vol. Fire Department, and King Fire Department (rope rescue)
    - This covered all three different EMS shifts
    - Trained together so rescues will be better and more harmonious
    - Awesome training
    - Had 24 medical reportable calls this past year with several others that were resolved quickly
  - Also attended an active shooter training with EMS at Sauratown Fire Department this year – the best training I have attended in the past ten years
  - Volunteers
    - Shout out to all those who responded when needed – couldn't do without all those departments
- Had 38 reportable law enforcement situations
- Had 2 suicide calls
- Had 2 wildfires
- Had 245 acres burned under prescription
  - Lead Natural Resource Rangers are Jonathan Buie and Jacob Fields who also do the Hemlock treatment, turtle studies, rattlesnake stuff – anything to do with natural resources
- Everyone also wants to know about revenue
  - We are not a money-making business
  - For strategic planning – if you build it, they will come
  - They are already here – spending almost a million dollars at the park this past year
    - Total Revenue = \$728,452.91
  - Just want other businesses in the County to see how many people are coming and spending money at the park – possibly increasing their business around this captive audience that we have each year
- Another thing that we are proud of:
  - Have a deal with Wildlife Resources Commission to stock trout in the lake twice a year (April and October)
  - You can keep seven trout a day – no size limit and don't have to have a trout stamp – special opportunity with Wildlife Resources Commission hoping to get more people outdoors - angling fishing
- Staff have received rattlesnake training from John Sealy – one of the world's leading researchers on rattlesnake behavior – done a lot of his research at the park – worked with him putting up new signage about rattlesnakes around the park (Friends of Sauratown Mountain donated the funding for the signs) – educating people about rattlesnakes in the park
- Had a trumpeter swan visiting the lake the other day – never been seen in any other NC park
  - Have had visitors just coming to try to see the swan
  - Was seen a few days ago

- Experts believe it will return to its natural habitat
- Looking in the future
  - 2024 is the year for the bear – have some cool programs about bears this year
  - Had the most calls we have ever had this past year regarding bears
- Commissioner Wood and other county staff came to the Vade Mecum Project bid opening held a couple of weeks ago
  - Want to first thank everyone for their patience – the project is happening
  - No announcement has been made about the winning bid yet
  - Project will probably take about two years
- Be happy to answer any questions

Chairman Chandler opened the floor for any further discussion/questions/comments.

Commissioner Cox questioned about cell service in the park.

Superintendent Riddlebarger responded:

- Would say that half of the park has bad service, and the other half has no service

Commissioner Cox confirmed with Superintendent Riddlebarger that when someone does have an emergency, usually they can text to get help or a by passer alerts park staff.

Vice Chairman Wood requested Superintendent Riddlebarger to update everyone on the new Hanging Rock Trail.

Superintendent Riddlebarger responded:

- The current trail to Hanging Rock has been rotted out and since the pandemic, it has been stomped to a mudhole
- We have hired a private company to build a new reroute
- Once you get passed the concrete section of the trail, the new reroute will veer to the right and take you on a gradual, meandering curve up to the rock instead of going from point A to point B in a straight line
- It adds a little distance to the hike, but it will be a 6 ft wide gradual path with no stair steps
- Should be completed by the end of February
- Will be awesome – not as steep with no stairs
- This new reroute will allow the gator to be driven all the way to the top of the trail which will make medical calls a lot easier

Commissioner Cox questioned about the Mountains-to-Sea Trail connecting to Danbury.

Superintendent Riddlebarger responded:

- It is still happening
- There are only a few trail staff in the whole staff with a couple of vacancies
- Believe 90% of that trail route has been planned, flagged, and mapped
- Currently working with Mountains-to-Sea Trail staff regarding parking in Danbury
- Once things are finalized, the trail will connect to Danbury

Commissioner Morris commented:

- Questioned Superintendent Riddlebarger regarding a new cell tower that was recently located on Highway #8 (AT&T Tower) near Gentry Road to help with service in the park and if service has improved

Superintendent Riddlebarger responded:

- Not sure if the tower is even operatable
- Have had Verizon since I came to the park
- Would love to know if it is operatable

Commissioner Morris noted that his neighbor in that area has switched to AT&T and is receiving good service, may need to look into this to see if changes are needed to the signal to give the park better service.

Superintendent Riddlebarger continued:

- Would be nice if that new tower would provide better service to the park

Commissioner Mendenhall commented:

- No concerns or questions
- Robin always does a great job when she comes to give a report
- Can see Hanging Rock from my house on Flat Shoals Road
- Remember when I was a freshman in high school until graduating from Carolina (1970-1978) visiting the park numerous times even walked with my father from my house to the park several times often seeing those rattlesnakes you mentioned
- Thank you for what you do

Superintendent Riddlebarger concluded:

- This is my eleventh year being at the park and enjoy bringing news about the park to the Board
- We are all in this together and agree it is the most beautiful county and the people are the best
- Proud to work in Stokes County

Chairman Chandler expressed the Board's appreciation for the update.

### **Presentation of the FY 22/23 Audit**

Chairman Chandler turned the floor over to Senior Audit Manager Kelly Gooderham, Martin Starnes and Associates, CPSs P.A. for the Fiscal Year 2022/23 Audit. (information available from the February 12<sup>th</sup> agenda on the county website or from Finance Director Lisa Lankford)

Senior Audit Manager Kelly Gooderham presented the following information: (presented a point power presentation)

- Clean unmodified opinion – best opinion that can be provided
- The audit has been submitted to Local Government Commission (LGC); however, due to timing it has not been reviewed and accepted but should be within the next couple of weeks
- Stokes County's Fund Balance Classifications
  - Nonspendable fund balance
    - Inventory = \$74,149
    - Leases = \$264
  - Restricted fund balance
    - Stabilization by state statute = \$3,585,010
    - All others =\$4,663,301
      - Includes:
        - Mental health MOE of \$134,000
        - Health Department Title 4 of \$791,000
        - School current expense of \$955,000
        - Debt Service of \$2.7 million

- o Assigned fund balance = \$4,318,941
- o Unassigned fund balance = \$13,008,401
- o Total General Fund (fund balance) = \$25,650,066

Commissioner Mendenhall requested Audit Manager Gooderham to explain to those watching livestream the difference between assigned and unassigned fund balance.

Audit Manager Gooderham responded:

- Nonspendable is basically not in cash form – can't be spent
- Restricted is an external restriction that is usually issued by grantors, creditors, laws, or regulations
- Assigned fund balance is actually from the Board – it is what the Board has assigned for possible future projects
- You also have committed fund balance of which you do not have any in your general fund, but committed is more constraining than assigned
- Unassigned is not yet appropriated for any additional projects or whatever

Audit Manager Gooderham continued with her presentation:

- Fund Balance Position – General Fund
  - o Total Fund Balance = \$25,650,066
  - o Non spendable:
    - Inventory = \$74,149
    - Less receivables = \$264
    - Stabilization by state statute = (-\$3,585,010)
    - Available Fund Balance 2023 = \$21,990,643
  - o Available Fund Balance = \$17,548,287
  - o Increase in Available Fund Balance = \$4,442,356
- Available Fund Balance as a Percentage of Expenditures, Transfers Out, and Debt Proceeds: (General Fund) (has continually improved the percentage over the past three years)
  - o 2021 = 30%
  - o 2022 = 31%
  - o 2023 = 35%
- Comparison of Stokes County's General Fund Balance (obtained from the State Treasurer's Website) (population group 25,000 – 49,999) (shows only 2022)
  - o Stokes County ended in 2022 at 31% with similar population groups being just under 45% along with statewide being just under 45%
- General Fund Summary
  - o Revenues (increased roughly \$1.4 million or 3.5% which was due to an increase in investment earnings as well as other taxes and licenses)
    - 2022 = \$40,715,273
    - 2023 = \$42,157,620
  - o Expenditures (increase of \$4.6 million or 11.5% which was primarily due to an increase in your general government as well as public safety expenditures)
    - 2022 = \$40,289,241
    - 2023 = \$44,912,945
- Ad Valorem Tax (increase of \$576,000 or 4% due to an overall increase in collections)
  - o 2022 = \$14,460,253
  - o 2023 = \$15,036,446
- Intergovernmental (restricted and unrestricted) (decrease of \$216,000 or 2% which is still considered pretty comparable)
  - o 2022 = \$10,915,242
  - o 2023 = \$10,698,982

- Sales and Services (decreased around \$556,000 or 12% due to the County's EMS Medicaid Settlement Payment which did not come in this year due to delays at the state)
  - 2022 = \$4,636,181
  - 2023 = \$4,079,847
- Other Taxes and Licenses (increase of \$877,000 or 9% which was due to an increase in your local option sales tax which was common across the state last year)
  - 2022 = \$9,628,619
  - 2023 = \$10,506,336
- Human Services (increase of \$364,000 or 4% which was due to an increase in your foster home program expenditures)
  - 2022 = \$9,765,227
  - 2023 = \$10,128,973
- Public Safety (increase around \$2 million or 16% which was due to an increase in your salaries and related benefits as well as capital outlay purchases across several departments)
  - 2022 = \$13,679,857
  - 2023 = \$15,930,455

Commissioner Morris confirmed with Audit Manager Gooderham that Animal Control is included with public safety.

Audit Manager Gooderham continued with her presentation:

- Education (increase of roughly \$22,000 or 7% which was due to an increase in your school distributions)
  - 2022 = \$309,225
  - 2023 = \$331,647
- General Government (increase of around \$1 million or 20% which was due to an increase in your capital outlay purchases within Elections and Public Building Department)
  - 2022 = \$6,324,877
  - 2023 = \$7,572,214
- Performance Indicators (required and submitted to LGC)
  - High Quick Ratio for Water and Sewer Fund
  - Improved available fund balance %
  - One (1) significant deficiency finding
  - Three (3) material weakness findings
  - Other additional performance indicators of concern for the LGS's Input Data Sheet:
    - Your operating net income loss within the Water/Sewer Fund ended at a negative which was a net loss (LGC is concerned with anything less than zero)
    - As well as immaterial budget violations that were noted across several departments
  - All of these findings and the financial performance indicators of concern will require a response to the LGC which the Finance Department will be happy to assist with
- Be happy to answer any questions

Chairman Chandler opened the floor for any discussion/questions/comments.

Commissioner Mendenhall commented:

- With this being my eighth consecutive audit, don't have any questions for Kelly

Commissioner Morris requested additional information about the Water and Sewer Fund mentioned in the performance indicators as being a High Quick Ratio along with the timeframe to respond to LGC.

Audit Manager Gooderham responded:

- LGC combines the Danbury Water System and the Regional Sewer System even though the County has two separate funds
- The Regional Sewer Fund ended at a negative, but the Danbury Water Fund was a positive
- A High Quick Ratio is basically calculating to ensure you have enough cash on hand to pay for current bills which takes into account cash, accounts receivables, along with inventory and prepaids as well as current liabilities
- The County has 60 days within this audit presentation to submit responses to the findings to LGC

Commissioner Morris asked what Audit Manager Gooderham's opinion was regarding what the County should draw from the comparison of the General Fund Balance across the State (population group and state).

Audit Manager Gooderham responded:

- Just looking at the numbers and don't know the entities involved with that, the County is making a comeback
- Would say that yes, you are below your population group but if you continue making certain changes (had a good hike this year) to show increase your percentage

Commissioner Morris noted the need to continue to move toward the population group and statewide percentages.

Audit Manager Gooderham continued:

- Will say that one of the financial performance indicators on the LGC Input Data Sheet (don't know what causes it to be a performance indicator of concern) is not currently a noted item of concern in the LGC's eyes

Commissioner Morris concluded:

- Appreciate your continued support as we transition people, software, and everything that we are doing

Vice Chairman Wood commented:

- Questioned if this was always going to be a long, drawn-out thing, seems it takes for ever

Audit Manager Gooderham responded:

- When you have significant financial personnel turnover, unfortunately, that is to be expected
- Work closely with Lisa and Tracy, working together
- Lisa had a big role to learn, staff is learning a lot, they are really working hard to make a lot of processes automatic whereas a lot of things were done manually – this does unfortunately take time
- We are already planning for Fiscal Year 2023/24
- Expect it to continue to get better

Vice Chairman Wood continued:

- We have learned a lot during the year, people retire and walk out with a lot of things/knowledge between their ears

Audit Manager Gooderham agreed.

Commissioner Cox commented:

- Questioned about the fund balance percentage, seems like that is always an elusive

number that we don't actually know the percentage of fund balance that is unencumbered

Audit Manager Gooderham responded:

- As far as figuring the available fund balance percentage throughout the year, you can get a ballpark figure of it but unfortunately, the vast majority of all of those are year-end numbers that take into account what is going to be in your available fund balance
- You can figure your estimated fund balance throughout the year because it is your revenue minus your expenses
- But in order to figure your stabilization by state statute, you would have to know your year-end cash and other year-end figures that would be very difficult to estimate

Chairman Chandler commented:

- Know counties worry about their fund balance getting down close to the 8% mark
- Questioned what time of the year should a County be concerned about their fund balance percentage or become concerned – would there be a warning

Audit Manager Gooderham responded:

- If it is a concern, I can work with Finance to do a rough estimate of it at year end but at year end, Finance is still working on closing the books which is very detailed
- Know that Lisa and Tracy are going to try to do a lot more monthly entries this year which will help with the year end process
- Even if you got an estimate at year end, it would not be verified until the audit is completed

Chairman Chandler expressed the Board's appreciation for tonight's presentation.

## **Strategic Planning**

Chairman Chandler presented the following information regarding strategic planning for this year:

- Strategic Planning is scheduled for the end of February with North Carolina Association of County Commissioners staff facilitating the session
- Fiscal Year 2024/2025 Budget time will be coming up every soon
- At the chair training session, NCACC asked if there were any special issues that they could possibly help with
- A few spoke up about their current Sheriff and some unique situations going on
- There were several Boards that are currently having issues with their Board of Education
- I chimed in and gave them kind of my feedback
- The overall solution that was given to me that most of the counties have started doing is to have the chair and the vice chair of each Board meet with the superintendent and the manager during different times – sit down and be able to get an idea at least at what the school is doing – especially with the strategic planning
- I know the grant will be coming up again
- At least, we were led to believe that it was just a one-time thing, wasn't guaranteed, but know the grant has been available for the past seven years and don't think they have stopped any funding
- Believe the only thing changes is the amount of funding that they award
- I think we need to get input so when we go into our planning for our upcoming fiscal year budget and even further out
- We need to put those needs in somewhere and get a plan so we know what can of funding that we will need
- Hopefully, this will give them time so it will be a complete plan
- For instance, if they want to put the school in the same site, there will be building demolition that will have to be done that could be a \$1-\$2 million – could be more, I have no idea

- We just need to figure out what the bottom line is, so we can plan accordingly
- If I can get a consensus for the chair and the vice chair to meet with their chair and vice chair and sit down very soon and get this working
- Can't be personalities, got to be what is best for Stokes County, but we have got to know the money

Chairman Chandler opened the floor for any discussion/questions/comments.

Commissioner Mendenhall commented:

- I think that communication and cooperation between the two Boards are very important
- But one thing we have always got to remember, Mr. Chairman, is that sometimes unexpected things happen, and I am going to throw this our right now because it has been all over the news – the Burlington/Alamance School System
- All of their schools had mold which took over \$20 million to resolve the mold issue
- They have two other schools still having work done
- The Burlington/Alamance School System and the Alamance County Commissioners are having to have meetings almost every week just to see how they are going to get through this school year
- Just reminding you how unexpected things come up with school systems

Vice Chairman Wood commented:

- To back you up, I recently took the Strategic Planning Zoom Meeting
- I got broke in because I was the less experience of other commissioners in my group of five
- When I participated in the zoom meeting, it was during the time we were in the middle of the grant application discussions
- They basically said how to resolve it was to sit down with the superintendent and chair
- It is a problem across the state

It was the consensus of the Board to have the chairman, vice chairman, and county manager sit down with the school board chair, vice chair, and superintendent to start discussions.

Commissioner Cox confirmed with Interim County Manager/Clerk Brown that the strategic planning will be held at Camp Hanes.

Interim County Manager/Clerk Brown added:

- Planning session will be held at the Alphin Retreat Center located at Camp Hanes
- Lunch will be provided by the YMCA staff
- Very nice place
- Will be working with NCACC on an agenda with times
- Scheduled for Thursday, February 29<sup>th</sup>

Commissioner Mendenhall commented:

- Very nice place
- Have had several meetings there with the Stokes Partnership for Children

### **Clarification of Employee Totals**

Chairman Chandler turned the floor over to Interim County Manager/Clerk Amber Brown for the updated employee totals requested by Commissioner Morris at the last meeting.

Interim County Manager/Clerk Amber Brown presented the following information:

- A couple of meetings ago, HR Director Jamie Clark presented some number regarding the

- county's total number of employees
- Think there was some confusion with the number provided
- Would like to clarify those numbers with the following:
  - Data from 2019, 2021, and 2023 reports that the County is mandated to submit to the Equal Opportunity Employment Commission:
    - 2019 – full-time employees = 319; part-time employees = 198; total = 517
    - 2021 – full-time employees = 320; part-time employees = 182; total = 502
    - 2023 – full-time employees = 340; part-time employees = 170; total = 510
  - Current full-time employees = 344; part-time employees = 133; contract employees = 6; total = 483
- HR Director Clark did note that these figures are employees and did not include vacant positions – current software is so antiquated that it will not provide accurate data concerning vacant positions
- Once the County fully transitions over to the new Paylocity Software, that system will provide actual data which will be included in the HR Quarterly Report to the Board

Chairman Chandler opened the floor for any discussion/questions/comments.

The Board had no concerns with the data provided by Interim County Manager/Clerk Brown.

Chairman Chandler expressed the Board's appreciation for providing the requested data.

## **DISCUSSION AGENDA**

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

### **Walnut Cove Planning and Zoning Board ETJ Appointments**

Chairman Chandler provided the following information regarding the Walnut Cove Planning/Zoning Board of ETJ Appointments.

- Zoning Administrator Cory Willoughby, Town of Walnut Cove, submitted the following applications to serve on the Walnut Cove Planning and Zoning Board as ETJ Members:
  - Gregg LaRoche
  - Lisa Lee Hairston
  - Worth (Alex) Younts
- Two member positions open and one alternate member position open

Chairman Chandler questions Interim County Manager/Clerk Brown if there was any other information available regarding the candidates.

Interim County Manager/Clerk Brown commented:

- Did receive information regarding the number of meetings the current members have attended:
  - Ms. Hairston had missed 8 of the 24 meetings
  - Mr. Younts is new to the Board so there is no available data
  - Mr. LaRoche had missed 3 of the 24 meetings and as served as Chairman until his term expired
  - Information provided by Walnut Cove Town Commissioner

Chairman Chandler opened the floor for nominations for the two regular positions/appointments.

Commissioner Cox nominated the following for the two full time positions:

- Gregg LaRoche
- Worth (Alex) Younts

Chairman Chandler entertained a motion to close the nominations.

Commissioner Mendenhall moved to close the nominations. Vice Chairman Wood seconded and the motion passed unanimously.

Chairman Chandler opened the floor for nominations for the one alternate position/appointment.

Commissioner Cox nominated Lisa Hairston for one alternate position/appointment. Vice Chairman Wood seconded and the motion passed unanimously.

With no further nominations, Chairman Chandler, with full consensus of the Board, directed Interim County Manager/Clerk Brown to place the nominations for the Walnut Cove Planning/Zoning Board ETJ Appointments on the February 26<sup>th</sup> action agenda.

### **Budget Goals for FY 24/25**

Chairman Chandler turned the floor over to Interim County Manager/Clerk Amber Brown for the Budget Goals for Fiscal Year 2024/25 Discussion.

Interim County Manager/Clerk Amber Brown presented the following:

- In past years, the Board of Commissioners have held budget goal sessions prior to the start of budget season to outline their priorities and wishes for the upcoming budget
- This year, the Board of Commissioners will be holding a strategic planning session at the end of February where the Board can outline short- and long-term goals with a plan for how to achieve them
- Because of this, believe a budget goals item on the agenda is more appropriate than a separate meeting so the Board can give brief guidance as department heads are already working on their budget requests for Fiscal Year 2023/24
- Know that the Strategic Planning will interact with budget goals having short- and long-term goals

Chairman Chandler opened the floor for any discussion/questions/comments.

Vice Chairman Wood questioned Interim County Manager/Clerk Brown what information regarding the budget will be available at the Strategic Planning Session.

Interim County Manager/Clerk Brown responded:

- There will not be a lot of budget information as department heads are currently working on their budget requests
- Will have some ideas and plans from certain departments such as from Public Buildings, Purchasing, etc.

Commissioner Morris questioned Interim County Manager/Clerk Brown if she wanted this to be a separate agenda item for an upcoming meeting.

Interim County Manager/Clerk Brown responded that her intentions were to discuss goals today if possible.

The Board did not have goals available for the meeting today.

Commissioner Morris added:

- Would agree that goals could be discussed at a future meeting, but would suggest that the agenda for that meeting be light in order to have adequate time for budget goals discussion

Interim County Manager/Clerk Brown responded:

- Can plan to have budget goal discussion on the February 26<sup>th</sup> discussion agenda
- Department heads are supposed to have budget requests in by the first week of March – March 8<sup>th</sup>
- Having the discussion at the February 26<sup>th</sup> will work
- We are planning to have the budget recommendation done earlier, if possible, in order to give the Board more time for discussion if needed

It was the consensus of the Board to place the Budget Goals Discussion on the February 26<sup>th</sup> discussion agenda and Board members be prepared to provide Interim County Manager/Clerk Brown with guidance that could be forwarded to the department heads if needed.

Commissioner Cox added:

- This could also be preliminary things that could be brought to the Strategic Planning Retreat – which kind of goes hand in hand

Commissioner Mendenhall confirmed with Interim County Manager/Clerk Brown that department heads are required to have their budget requests in by March 8<sup>th</sup>.

### **Electronic Advertisement of Solicitations for Bid**

Chairman Chandler turned the floor over to Purchasing/Project Manager Glenda Pruitt for the Electronic Advertisement of Solicitation for Bids Discussion.

Purchasing/Project Manager Glenda Pruitt presented the following information regarding NC General Statute 143-129 – Procedure for letting of public contracts:

- NC General Statute 143-129 - Procedure for letting of public contracts will allow for advertisement of solicitations for bid using electronic means in lieu of placing an advertisement in a newspaper of general circulation
- This will save on advertising costs – can get very costly
- Often there are problems with getting bids in the local paper when needed since the paper is only published once a week
- Most of our vendors know to look on our website for bids
- Posting of the bid will be placed on the HUB, state, and county websites which are all free
- The resolution included in tonight's agenda has been reviewed and approved by County Attorney Browder
- Would request the Board's approval to allow electronic advertisement
- Presented the following proposed resolution for the Board's consideration:

### **Resolution to Authorize the Use of Electronic Advertisement for Contracts Subject to G.S. 143-129**

**Whereas**, contracts for construction or repair work, and for the purchase of apparatus, supplies, materials, and equipment that meet the monetary threshold established in G.S. 143-129 must be

publicly advertised; and

**Whereas**, G.S. 143-129 (b) authorizes the governing board to allow the use of electronic advertisement as an alternative to advertisement in a newspaper of general circulation; and

**Whereas**, in some cases, advertisement in the newspaper may be the most effective method of obtaining competition, but in other cases, advertisement by electronic means may be a more effective and efficient method of reaching prospective bidders; and

**Whereas**, it is in all cases important to provide citizens an opportunity to obtain information about major contracts to be awarded by this entity;

**Therefore**, the Board of Commissioners of Stokes County resolves:

The Purchasing/Project Manager or his or her designee is authorized to advertise solicitations for bid using electronic means in lieu of placing an advertisement in a newspaper of general circulation whenever he or she determines it to be the most effective and efficient method of obtaining competition for a contract.

Advertisement by newspaper and electronic means may be used together or in the alternative, and the requirements of G.S. 143-129(b) shall be met as long as one of the methods used meets the specific requirements and minimum time for advertisement under that statute.

Adopted this **12<sup>th</sup>** day of **February 2024**.

Purchasing/Project Manager Pruitt requested to move the proposed resolution to tonight's agenda for consideration.

Chairman Chandler opened the floor for any discussion/questions/comments.

There were no concerns or questions regarding the request to approve the proposed resolution to Authorize the Use of Electronic Advertisement Contracts Subject to G.S. 143-129.

Commissioner Cox noted that her understanding was that the Stokes News no longer had newsstands around the County.

Chairman Chandler entertained a motion to move the item to tonight's action agenda.

Commissioner Mendenhall moved to place the proposed resolution to Authorize the Use of Electronic Advertisement for Contracts on the action agenda. Vice Chairman Wood seconded and the motion passed unanimously.

Chairman Chandler, with full consensus of the Board, directed Interim County Manager/Clerk Brown to place the proposed resolution on tonight's agenda.

## **ACTION AGENDA**

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

## **Draft Resolution Authorizing the Establishment of an Occupancy Tax and Tourism Development Authority**

Chairman Chandler entertained a motion to approve the proposed Resolution Authorizing the Establishment of an Occupancy Tax and Tourism Development Authority which was presented at the January 22<sup>nd</sup> meeting.

Vice Chairman Wood moved to approve the Resolution Authorizing the Establishment of an Occupancy Tax and Tourism Development Authority presented at the January 22<sup>nd</sup> meeting. Commissioner Morris seconded the motion.

Chairman Chandler opened the floor for any further discussion/questions/comments.

With no further discussion, the motion passed unanimously.

## **Electronic Advertisement of Solicitations for Bid**

Chairman Chandler entertained a motion regarding the proposed resolution to Authorize the Use of Electronic Advertisement for Contracts Subject to G.S. 143-129 which was presented at tonight's meeting.

Commissioner Cox moved to approve the proposed resolution to Authorize the Use of Electronic Advertisement for Contracts Subject to G.S. 143-129 presented at tonight's meeting. Vice Chairman Wood seconded the motion.

Chairman Chandler opened the floor for any further discussion/questions/comments.

With no further discussion, the motion passed unanimously.

## **Adjournment**

With no further business to come before the Board, Chairman Chandler entertained a motion to adjourn the meeting.

Commissioner Mendenhall moved to adjourn the meeting. Vice Chairman Wood seconded and the motion passed unanimously.

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**Amber Brown**  
**Clerk to the Board**

---

**Brad Chandler**  
**Chair**



**Board of County Commissioners**  
**February 26, 2024**  
**2:00 PM**

**Item number: V.b.**

**Budget Amendments**

Contact: Lisa Lankford

**Summary:**

Budget Amendment #48 To appropriate funding from Work First Travel to the Attorney expense account.

Budget Amendment #49 To transfer funds to cover the purchase of new cashiers' mats, Magistrate supplies, and departmental supplies.

Budget Amendment # 50 To appropriate insurance claim funds for repair to Sheriff's Office vehicle.

Budget Amendment # 51 To transfer funds to cover the cost of five additional Major programs in the Audit at \$3,500.00 each.

**ATTACHMENTS:**

Description	Upload Date	Type
Budget Amendments 48-81	2/23/2024	Cover Memo

## STOKES COUNTY-BUDGET AMENDMENT

BE IT ORDAINED by the Stokes County Board of Commissioners that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the General Fund, the expenditures are to be changed as follows:

Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
100.5310.314	WORKFIRST TRAVEL	\$ 90,000.00	\$ (40,000.00)	\$ 50,000.00
100.5310.188	PROF SERVS.-ATTORNEY FEES	\$ 200,000.00	\$ 40,000.00	\$ 240,000.00
	TOTALS	<u>\$ 290,000.00</u>	<u>\$ -</u>	<u>\$ 290,000.00</u>

This budget amendment is justified as follows:

To appropriate funding from WorkFirst Travel to move to the Attorney expense account to possibly incur Attorney fees.

This will result in a net increase/decrease of \$0 in the expenditures and other financial use to the County's annual budget. To provide the additional Funding for the Prof Servs.- Attorney Fees.

Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
				\$ -
				\$ -
	TOTALS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SECTION 2. Copies of this amendment shall be furnished to the Clerk of the Board of Commissioners, Budget Officer and to the Finance Director.

Adopted this 26<sup>th</sup> day of February, 2024.

Verified by the Clerk of the Board

Amber Brown

Stacy Elmer  
Department Head's Approval

2/20/24  
Date

Amber Brown  
County Manager's Approval

2/23/24  
Date

Leif Delfino  
Finance Director's Approval

2/23/24  
Date



**Stokes County**  
**Department of Social Services**

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**Stacey S. Elmes**  
**Director**

**MEMORANDUM**

To: Board of Commissioners  
From: Lee Richardson/Stacey Elmes, DSS Director  
Date: February 20, 2024  
RE: Budget Amendment  
Prof Servs.-Attorney Fees

This amendment will increase monies for the Prof Servs.-Attorney fees expenditure account for any additional attorney fees. We will be reducing the Work First Traval account for the appropriation of funds. This transfer of funds will have \$0 in the county expenditures annual budget.

Please let me know if you have any questions.

Thank you.

**HELPING OTHERS HELP THEMSELVES**

## STOKES COUNTY-BUDGET AMENDMENT

BE IT ORDAINED by the Stokes County Board of Commissioners that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the General Fund, the expenditures are to be changed as follows:

Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
100.4160.260	Departmental Supplies	\$ 1,000.00	\$ 800.00	\$ 1,800.00
	Superior Court			
	Total	\$ 1,000.00	\$ 800.00	\$ 1,800.00

This budget amendment is justified as follows:

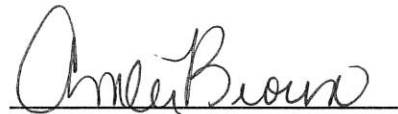
This will result in a net increase of \$800.00 in the expenditures and other financial use to the County's annual budget. To provide the additional revenue for the above, the following revenues will increase. These revenues have already been received or are verified they will be received in this fiscal year.

Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
100.3323.200	Court Costs and Fees Facility	\$ 67,836.00	\$ 800.00	\$ 68,636.00
	General Fund			
	TOTALS	\$ 67,836.00	\$ 800.00	\$ 68,636.00

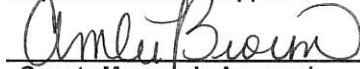
SECTION 2. Copies of this amendment shall be furnished to the Clerk of the Board of Commissioners, Budget Officer and to the Finance Director.

Adopted this 26th day of February, 2024.

Verified by the Clerk of the Board



Department Head's Approval



Date

2/23/24

County Manager's Approval



Date

2/23/24

Finance Director's Approval

Date



## *Stokes County*

P.O. Box 20  
Danbury, NC 27016

Email: [llankford@co.stokes.nc.us](mailto:llankford@co.stokes.nc.us)

## *Finance Department*

(336) 593-2451  
(336) 593-2346 Fax

February 22, 2024

### Memorandum

Re: Supplies for Superior Court

Attached is Budget Amendment # 49 in the amount of \$800.00. This transfer is to cover the purchase of new cashiers' floor mats and departmental supplies and Magistrate supplies.

If you need additional information, please let me know.

Lisa Lankford

## STOKES COUNTY-BUDGET AMENDMENT

BE IT ORDAINED by the Stokes County Board of Commissioners that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the General Fund, the expenditures are to be changed as follows:

Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
	Sheriff's Department			
100.4310.351	Maint. & Repairs Auto	\$ 113,631.65	\$ 2,683.88	\$ 116,315.53
				\$ -
	Total	<u>\$ 113,631.65</u>	<u>\$ 2,683.88</u>	<u>\$ 116,315.53</u>

This budget amendment is justified as follows:

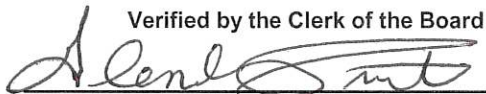
To appropriate insurance claim funds for repairs to Sheriff's Office vehicle due to deer accident  
Claim # 4A24021GJS8001

This will result in a net increase of \$2,683.88 in the expenditures and other financial use to the County's annual budget. To provide the additional revenue for the above, the following revenues will increase. These revenues have already been received or are verified they will be received in this fiscal year.


Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
	General Fund			
100.3839.850	Insurance Claim	\$ 4,296.02	\$ 2,683.88	\$ 6,979.90
	TOTALS	<u>\$ 4,296.02</u>	<u>\$ 2,683.88</u>	<u>\$ 6,979.90</u>

SECTION 2. Copies of this amendment shall be furnished to the Clerk of the Board of Commissioners, Budget Officer and to the Finance Director.

Adopted this 26th day of February, 2024.

Verified by the Clerk of the Board  


Department Head's Approval



County Manager's Approval



Finance Director's Approval



2/22/24

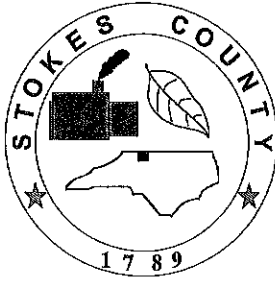
Date

2/23/24

Date

2/23/24

Date



*Stokes County*  
*Purchasing Department*

Memorandum

To: Lisa Lankford, Finance Director

From: Glenda Pruitt, Purchasing/Project Manager

Date: February 21, 2024

Re: Budget Amendment Insurance Claim

Attached is a budget amendment and copy of the check in the amount of \$2,683.88 which is in reference to claim number 4A24021GJS8001. The claim was for a deer accident on January 26, 2024. Check was deposited into insurance claims 100.3839.850 and needs to be moved to maintenance and repair of auto 100.4310.351 in the Sheriff's Office budget.

If you need any additional information, please let me know.

## STOKES COUNTY-BUDGET AMENDMENT

BE IT ORDAINED by the Stokes County Board of Commissioners that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2024.

Section 1. To amend the General Fund, the expenditures are to be changed as follows:

Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
	Finance			
100.4130.180	Professional Services	\$ 112,500.00	\$ 20,000.00	\$ 132,500.00
	Total	<u>\$ 112,500.00</u>	<u>\$ 20,000.00</u>	<u>\$ 132,500.00</u>

This budget amendment is justified as follows:

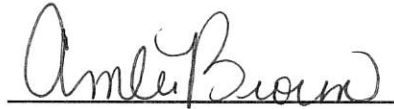
This will result in a net increase of \$20,000.00 in the expenditures and other financial use to the County's annual budget. To provide the additional revenue for the above, the following revenues will increase. These revenues have already been received or are verified they will be received in this fiscal year.

Account Number	ACCOUNT DESCRIPTION	CURRENT BUDGETED AMOUNT	INCREASE (DECREASE)	AS AMENDED
	General Fund			
100.3831.455	Interest NCCMT	\$ 150,000.00	\$ 20,000.00	\$ 170,000.00
	TOTALS	<u>\$ 150,000.00</u>	<u>\$ 20,000.00</u>	<u>\$ 170,000.00</u>

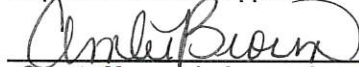
SECTION 2. Copies of this amendment shall be furnished to the Clerk of the Board of Commissioners, Budget Officer and to the Finance Director.

Adopted this 26th day of February, 2024.

Verified by the Clerk of the Board



Department Head's Approval



Date

2/28/24

County Manager's Approval



Date

2/23/24

Finance Director's Approval

Date



## *Stokes County*

P.O. Box 20  
Danbury, NC 27016

Email: [llankford@co.stokes.nc.us](mailto:llankford@co.stokes.nc.us)

## *Finance Department*

(336) 593-2451  
(336) 593-2346 Fax

February 22, 2024

### Memorandum

Re: Audit Fees for Major Programs over three and support fees for Cost Report Consultant

Attached is Budget Amendment # 51 in the amount of \$20,000.00. This transfer is to cover the cost of five additional Major programs at 3,500 each. Our contracted amount with Martin Starnes covers three Major Programs. The additional requested funds is for Cost Plan assistance with our Cost Consultant Dianne Mazo Jones.

If you need additional information, please let me know.

Lisa Lankford

Our fees for these services are as follows:

Audit Fee	\$ 84,525
Financial Statement Drafting	15,000
	<u>\$ 99,525</u>

**Additional Fees:**

* <u>Charge per major program in excess of 3</u>	<u>\$ 3,500</u>
--	-----------------

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Stokes County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

*Changing Laws and Regulations*

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

*Incorrect Accounting Methods or Errors in Client Records*

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements.

*Failure to Prepare for the Engagement*

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.



**Board of County Commissioners  
February 26, 2024  
2:00 PM**

**Item number: V.c.**

**Audit Contract for Martin Starnes & Associates**

Contact: Lisa Lankford

**Summary:**

Attached for Board approval is the contract to audit the County for fiscal year 23/24 by Martin Starnes & Associates. All of the figures and information included are the same as was approved in the three-year contract beginning with fiscal year 21/22.

**ATTACHMENTS:**

Description	Upload Date	Type
Audit Contract for FY 23/24	2/23/2024	Cover Memo

The of and	Governing Board Board of Commissioners
	Primary Government Unit Stokes County, NC
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and	Auditor Name Martin Starnes & Associates, CPAs, P.A.
	Auditor Address 730 13th Avenue Drive SE, Hickory, NC 28602

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/24	Date Audit Will Be Submitted to LGC 10/31/24
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*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

## FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Lisa Lankford

Finance Director, Stokes County

llankford@co.stokes.nc.us

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

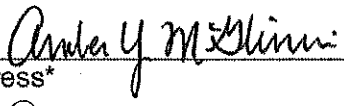
4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

<b>Primary Government Unit</b>	Stokes County, NC
Audit Fee (financial and compliance if applicable)	\$ 88,750 (includes single audit for up to 3 programs)
Fee per Major Program (if not included above)	\$ 3,500 per major program in excess of 3
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$ 15,000
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 128,250 (includes 10 major programs)</b>

<b>Discretely Presented Component Unit</b>	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$</b>

## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* 
Date* 02/20/24	Email Address* amcghinnis@msa.cpa

## GOVERNMENTAL UNIT

Governmental Unit* Stokes County, NC	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Brad Chandler, Chairman	Signature*
Date	Email Address* bchandler@co.stokes.nc.us

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by This Transaction:	\$ 128,250 (includes 10 major programs)
Primary Governmental Unit Finance Officer* (typed or printed) Lisa Lankford, Finance Director	Signature*
Date of Pre-Audit Certificate*	Email Address* llankford@co.stokes.nc.us

**SIGNATURE PAGE – DPCU**  
**(complete only if applicable)**

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

**DPCU – PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)* N/A	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all  
required signatures prior to submission.

**PRINT**



**Koonce, Wooten & Haywood, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

## Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates, CPAs, P.A. and the  
Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of *pass*.

*Koonce, Wooten & Haywood, LLP*

Koonce, Wooten & Haywood, LLP

May 4, 2021

**Raleigh**  
4060 Barrett Drive  
Post Office Box 17806  
Raleigh, North Carolina 27619

919 782 9265  
919 783 8937 FAX

**Durham**  
3500 Westgate Drive  
Suite 203  
Durham, North Carolina 27707

919 354 2584  
919 489 8183 FAX

**Pittsboro**  
579 West Street  
Post Office Box 1399  
Pittsboro, North Carolina 27312

919 542 6000  
919 542 5764 FAX

**Smithfield**  
212 East Church Street  
Post Office Box 2348  
Smithfield, North Carolina 27577

919 934 1121  
919 934 1217 FAX



**Board of County Commissioners  
February 26, 2024  
2:00 PM**

**Item number: VI.a.**

**Vaya Health Update**

Contact: Cara Townsend Dohner, Vaya Regional Director of Community Relations

Summary:

Cara Townsend Dohner will present updates from Vaya Health.

More information will be presented at the meeting.

**ATTACHMENTS:**

Description	Upload Date	Type
Stokes BOCC Vaya Presentation	3/6/2024	Cover Memo
Stokes BOCC Vaya Presentation Pt. 2	3/6/2024	Cover Memo



VAYAHEALTH

# Stokes County

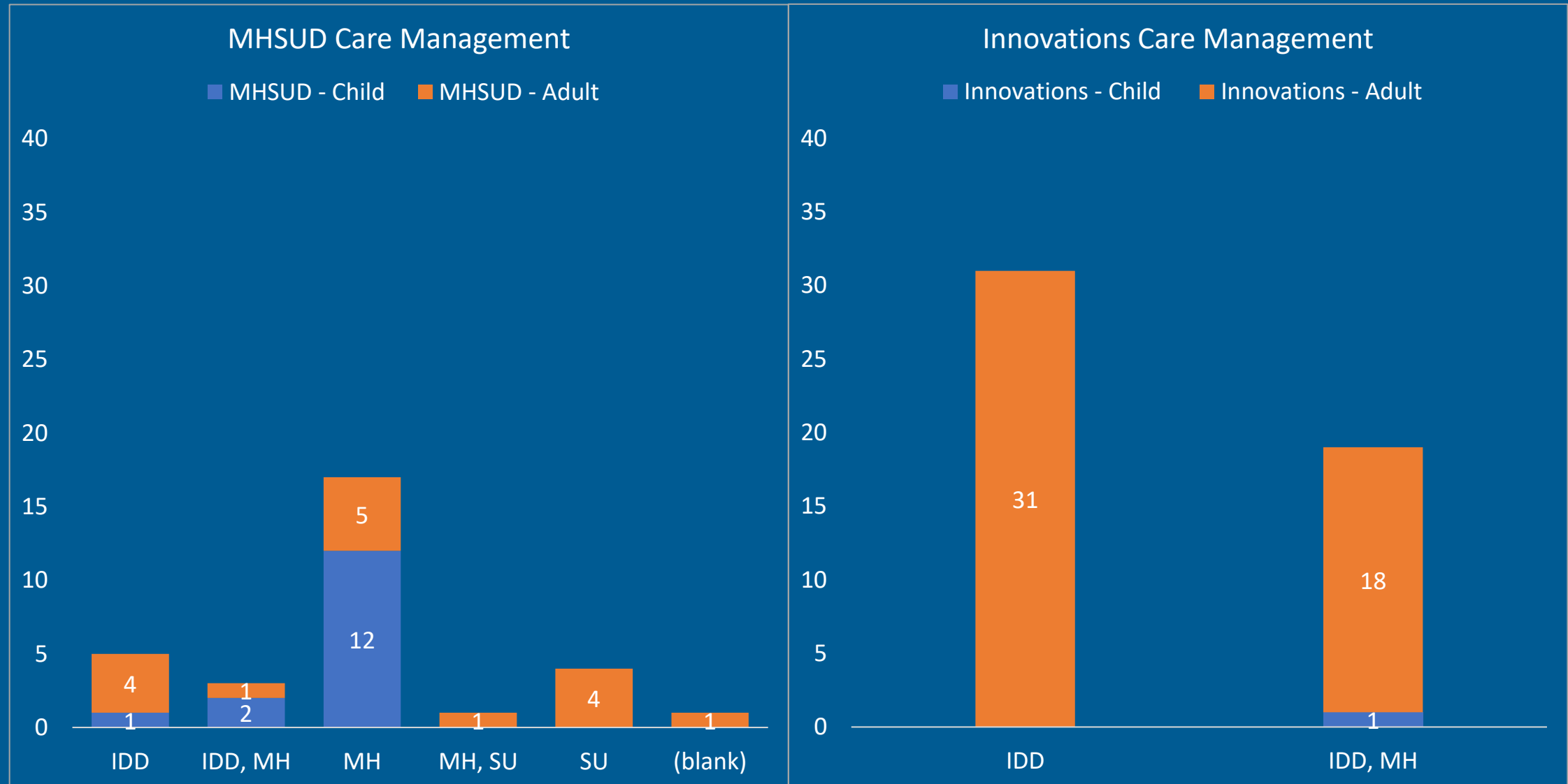
**FY23-24 Q1**

# Innovations Services Eligible Members



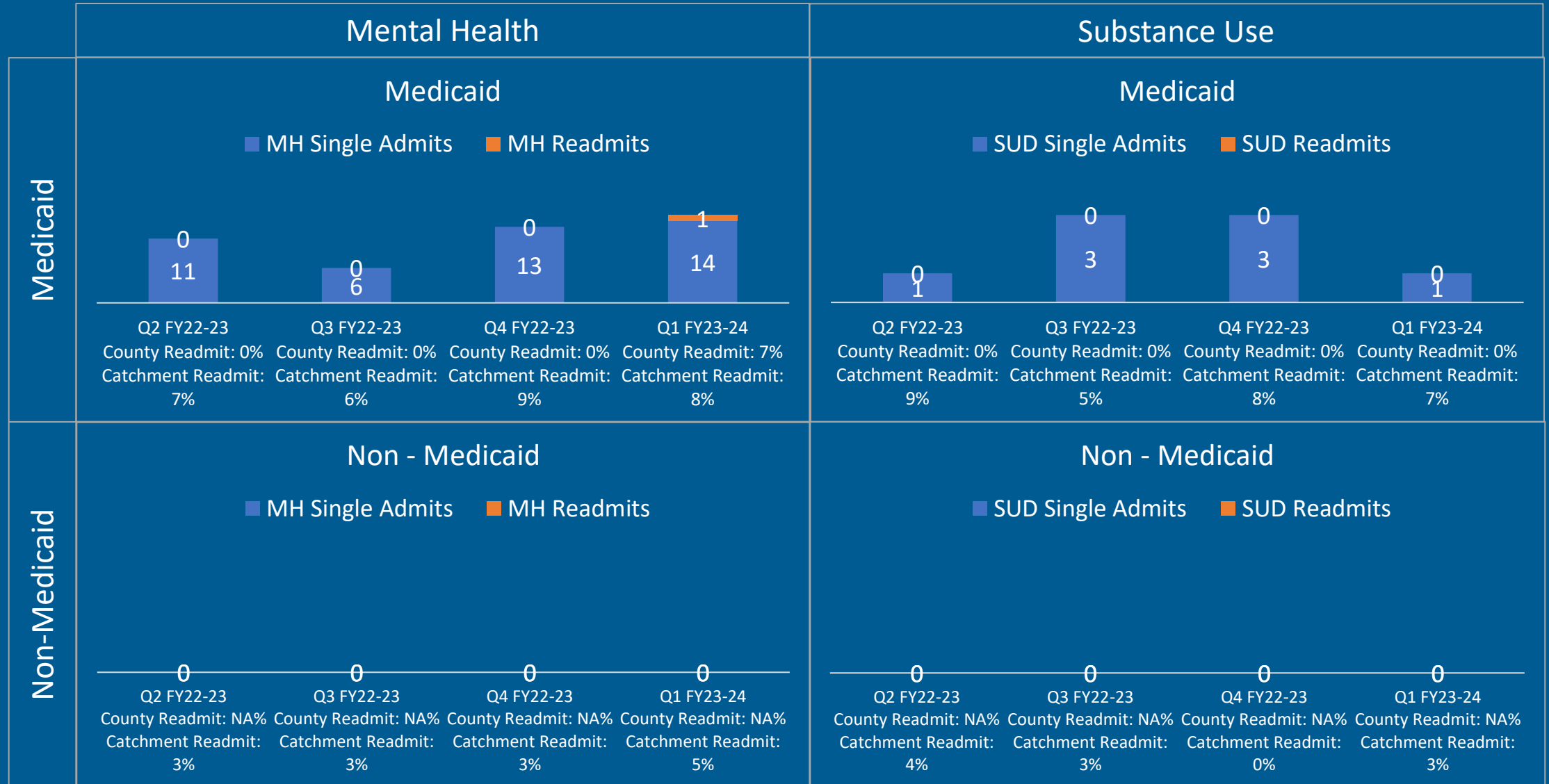
December 2023

# Care Management Active Members

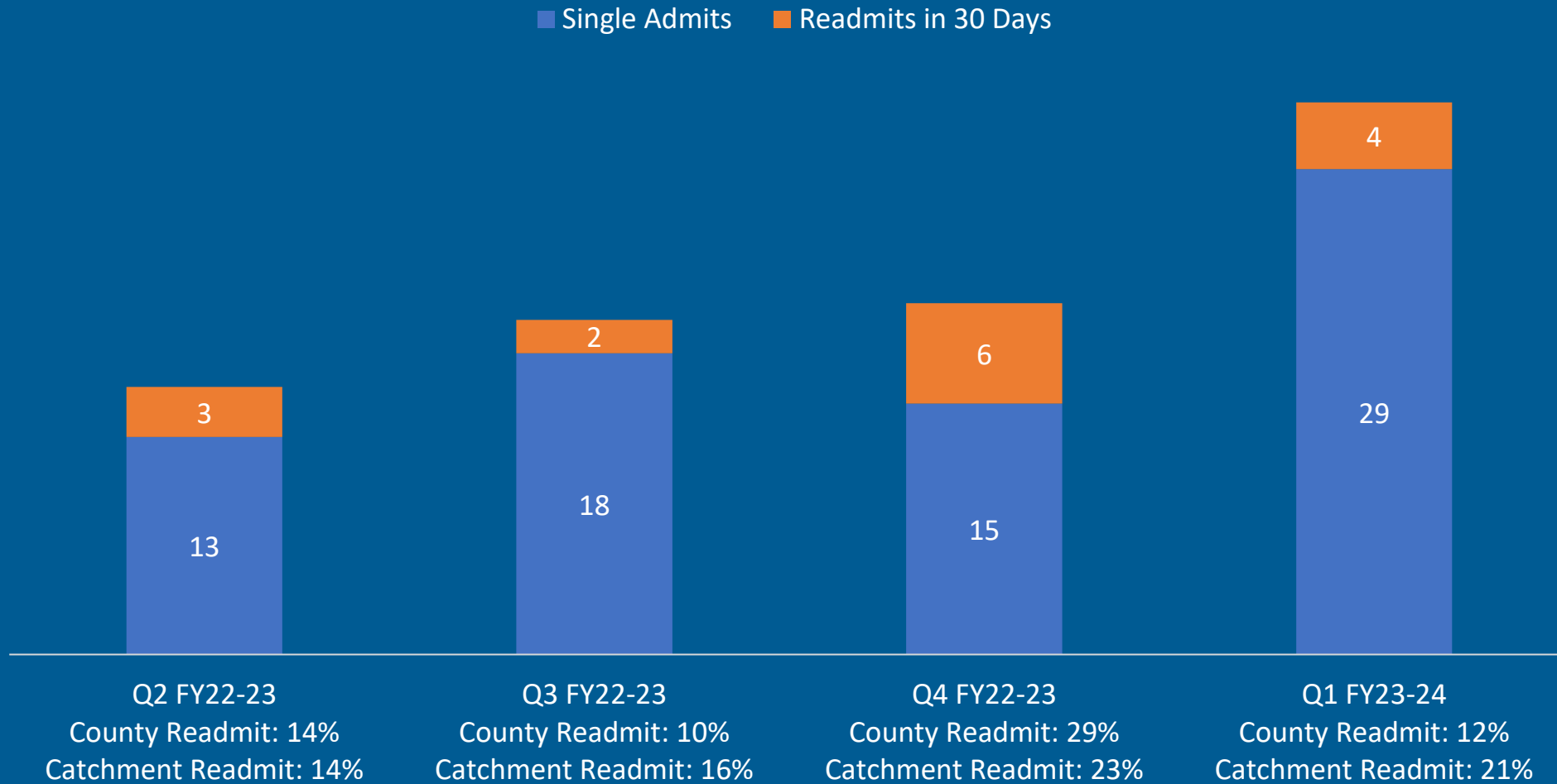


December 2023

# Community Hospital Inpatient Admissions



# Emergency Department Admissions and Readmissions



# On Hold Pending Report Development

- Members served by age and disability type
- Service usage by funding source
- Providers by volume of members served
- Follow up after hospital discharge



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# **Stokes County Crisis Response Collaborative Crisis Services Report**

**FY23-24 Q1**

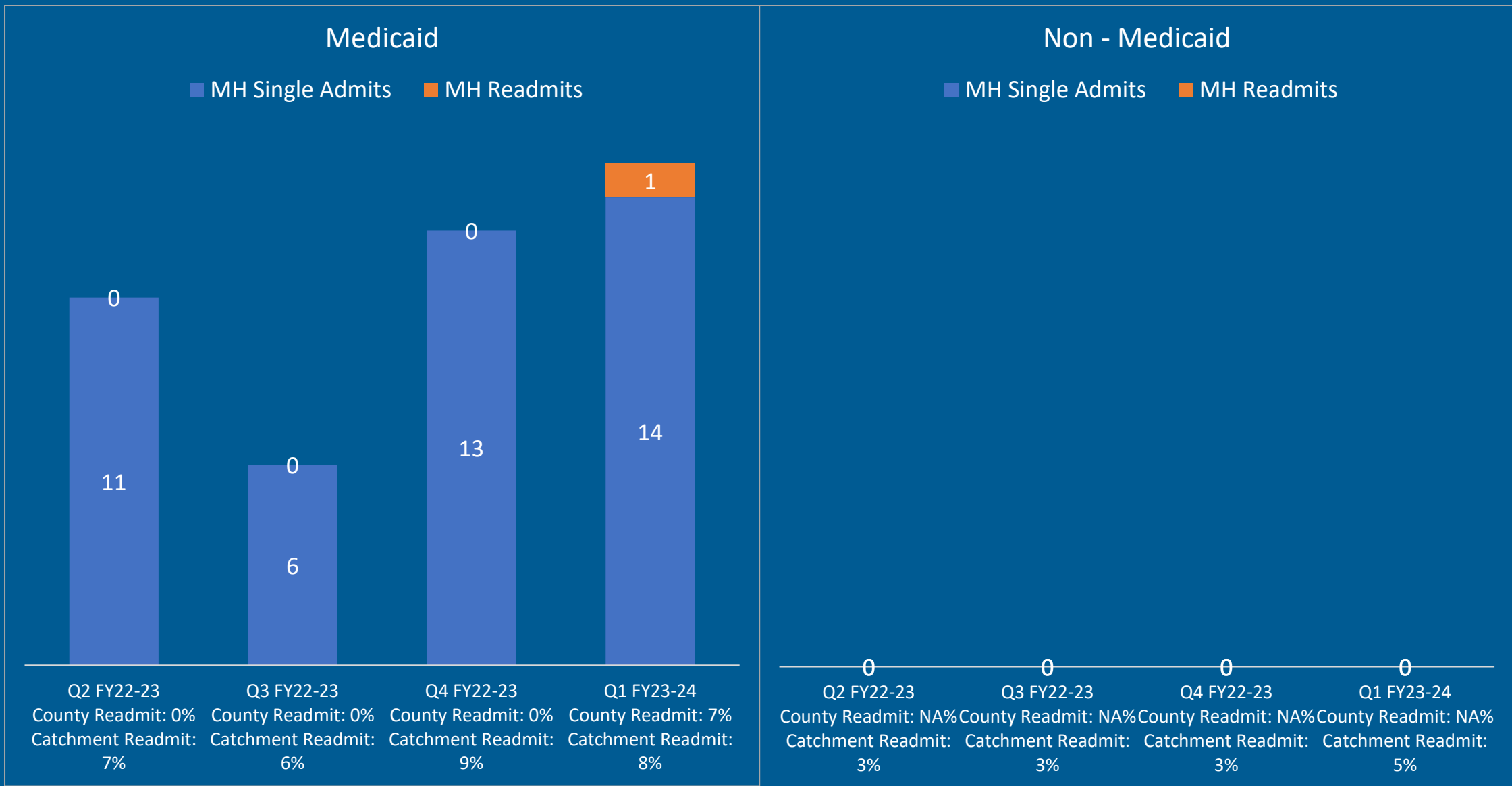
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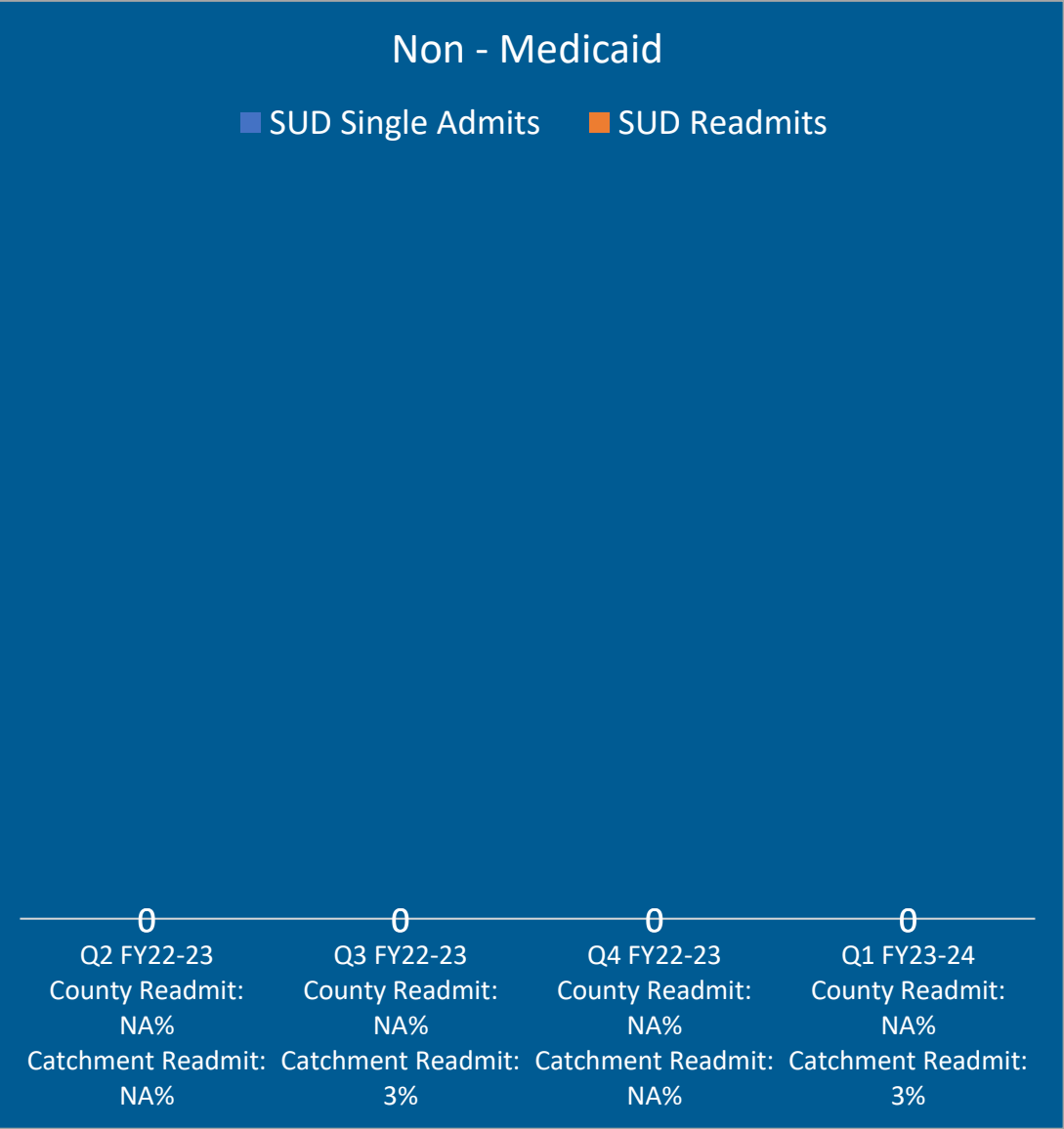
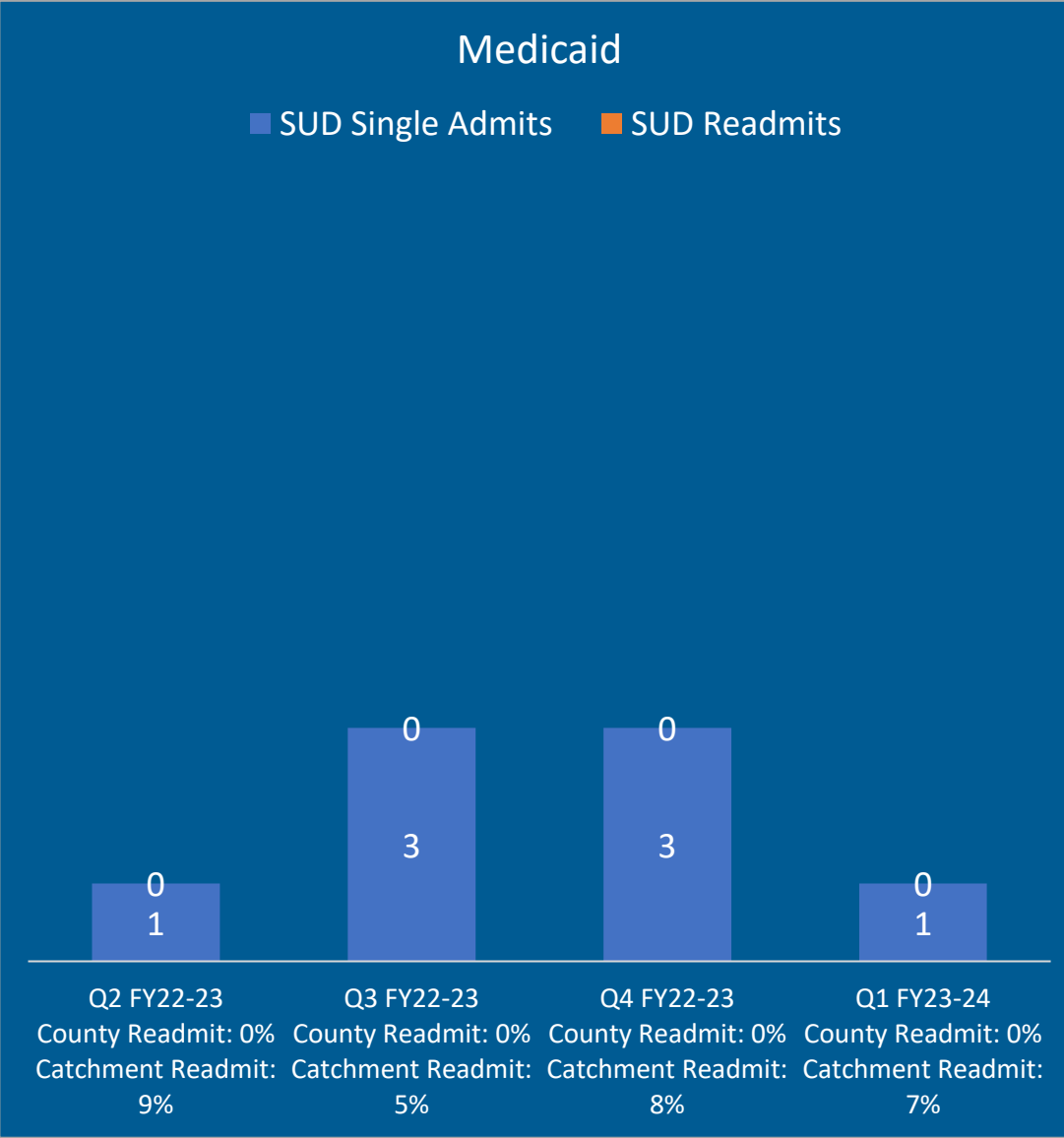
# Community Hospital Inpatient Admissions

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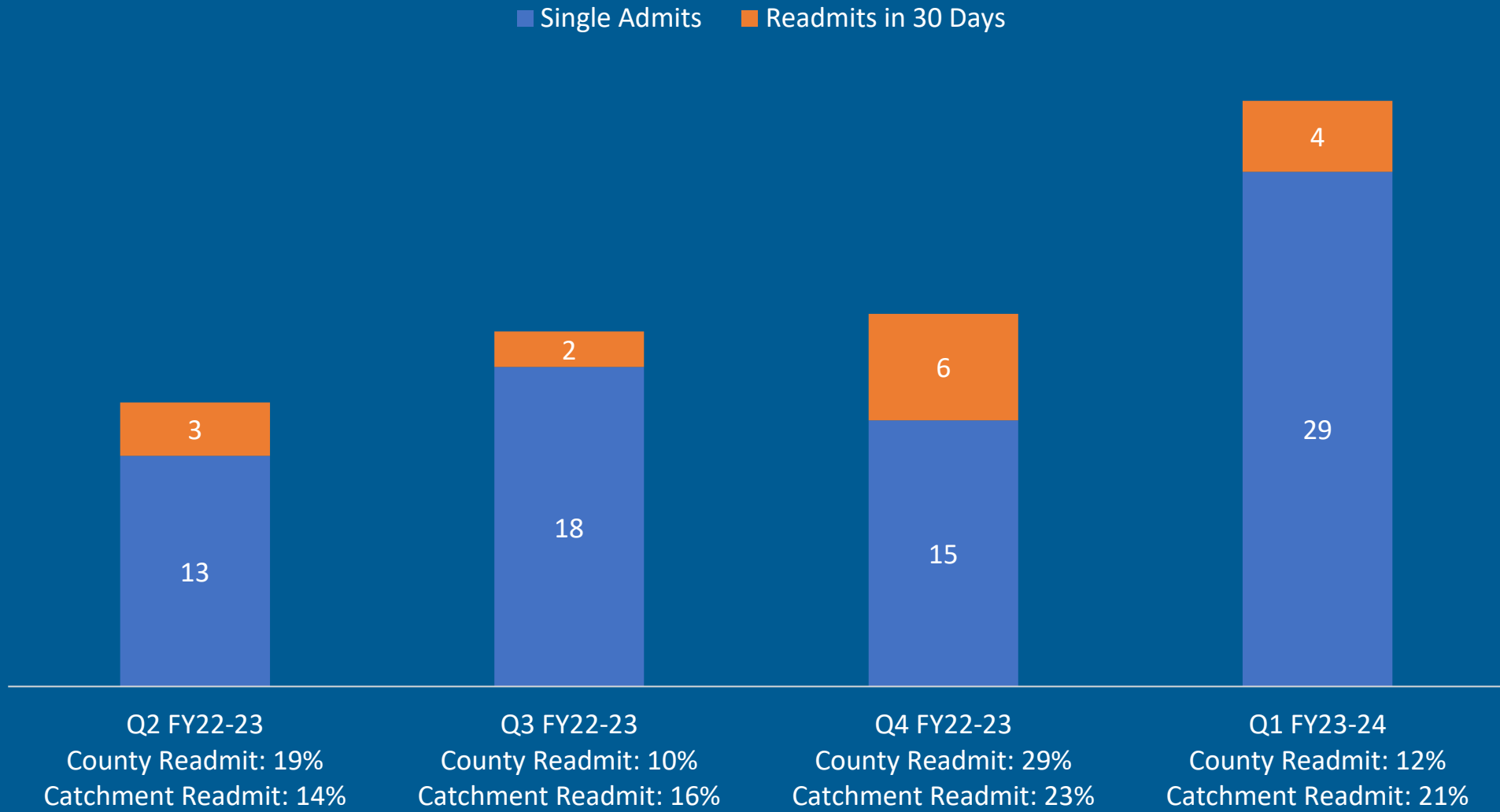
# Community Hospital Inpatient Admissions - MH



# Community Hospital Inpatient Admissions - SUD



# ED Admissions and Readmissions in 30 Days



---

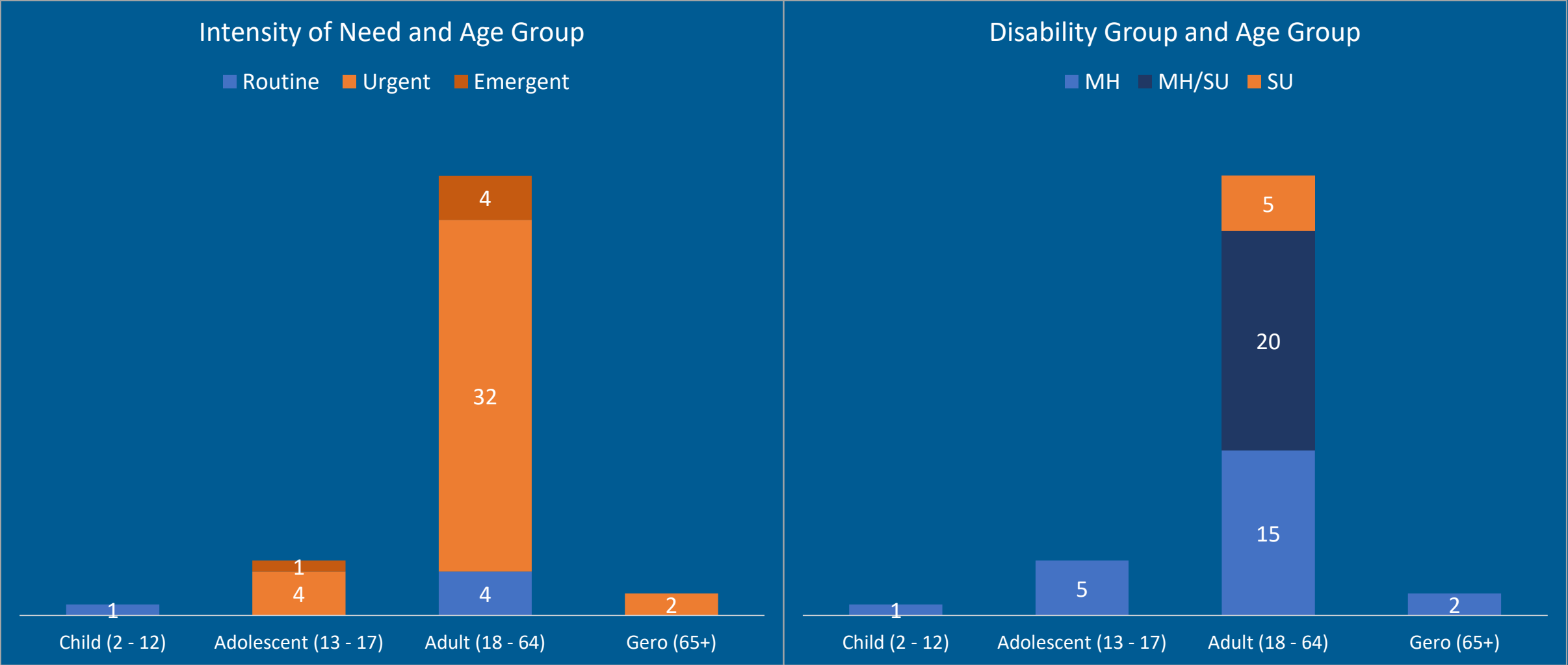
# Walk-In Centers

---

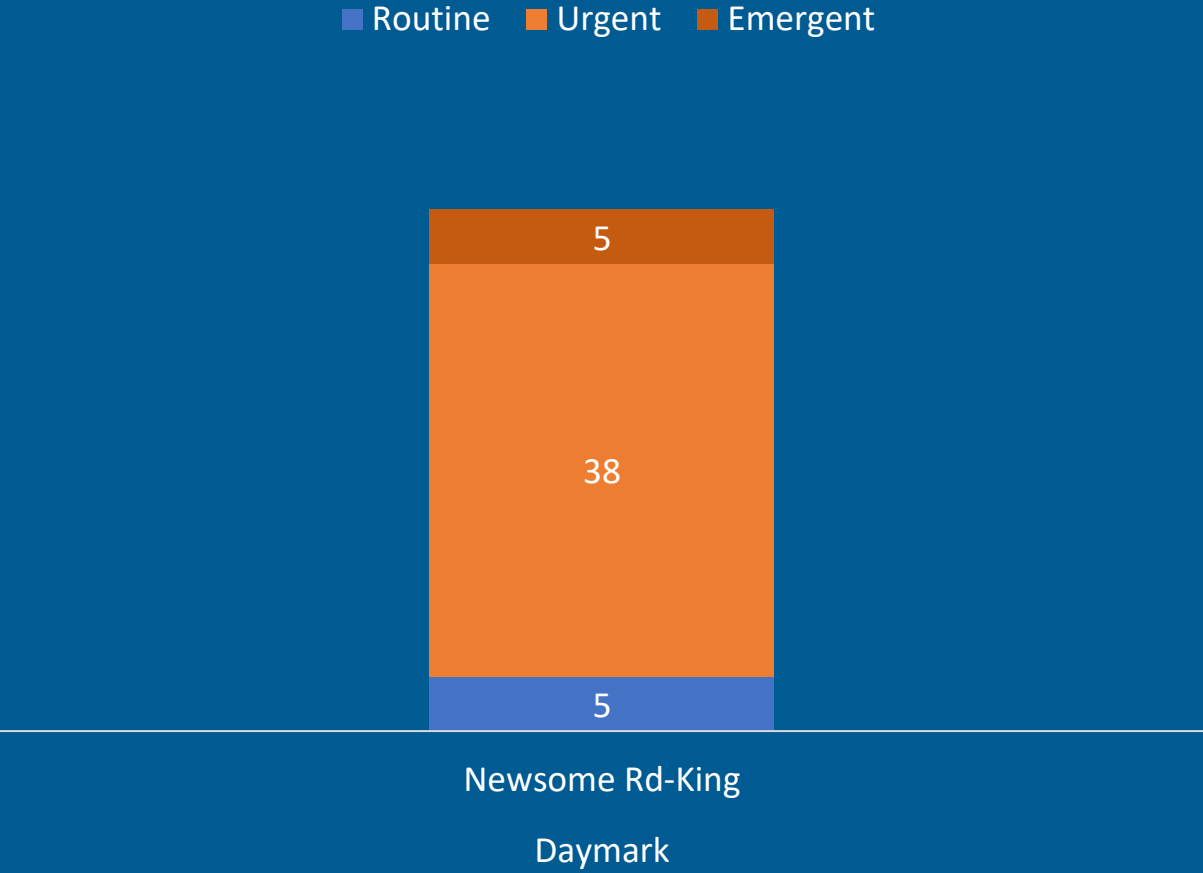
# Time to Assessment Standards at Walk-In Centers

- Time to Triage:
  - Per contractual requirements, members are to receive a face-to-face triage completed by a qualified professional or licensed professional within 15 minutes of presenting to the Walk-In Center to complete a screening to include risk evaluation and establish immediacy of need.
- Time to Assessment: Per contractual requirements:
  - Members triaged as routine are to receive a face-to-face assessment within 2 hours of presenting to the walk-in center.
  - Members triaged as urgent are to receive a face-to-face assessment or intervention within 1 hour of the member presenting at the walk-in center.
  - Members triaged as emergent are to receive a face-to-face treatment intervention immediately after the member is designated as emergent in screening.

# Members Served at Walk In Centers – Age Group, Intensity of Need and Diagnosis Group

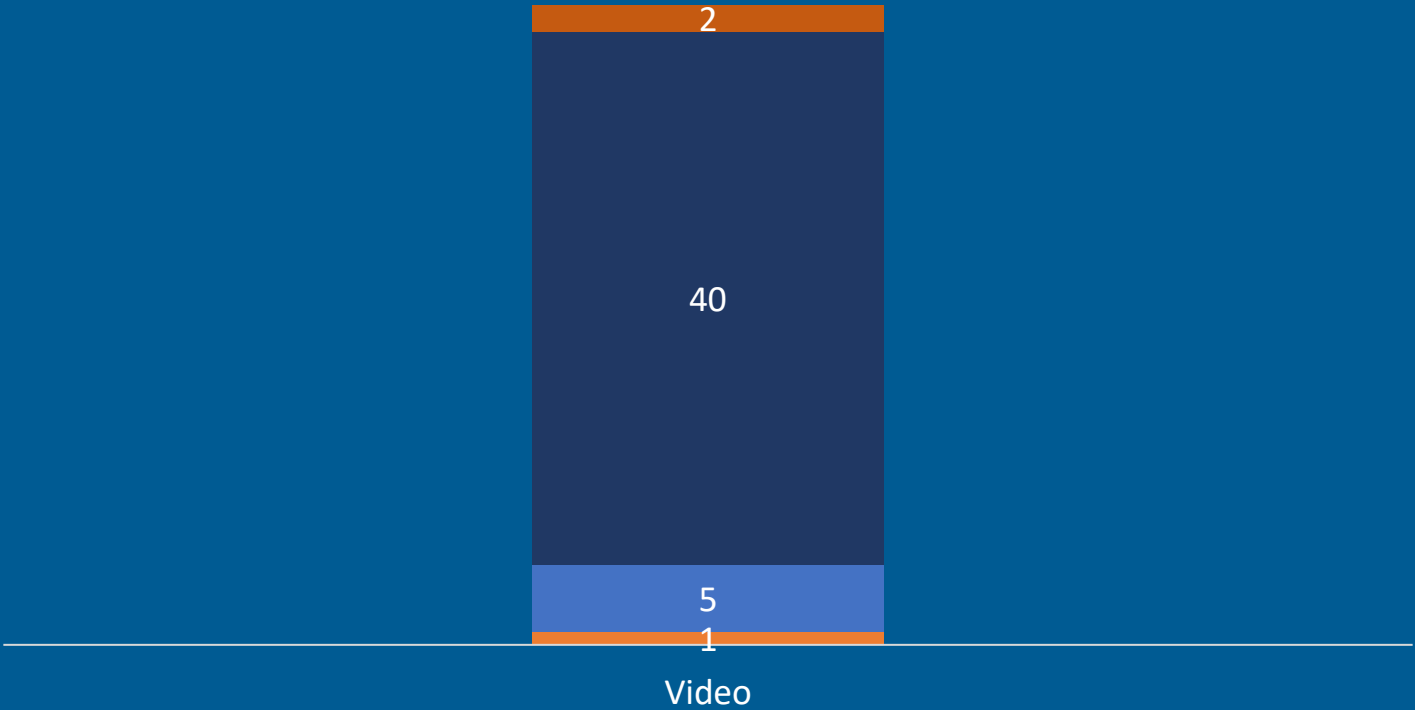


# Members Served at Walk In Centers by Site

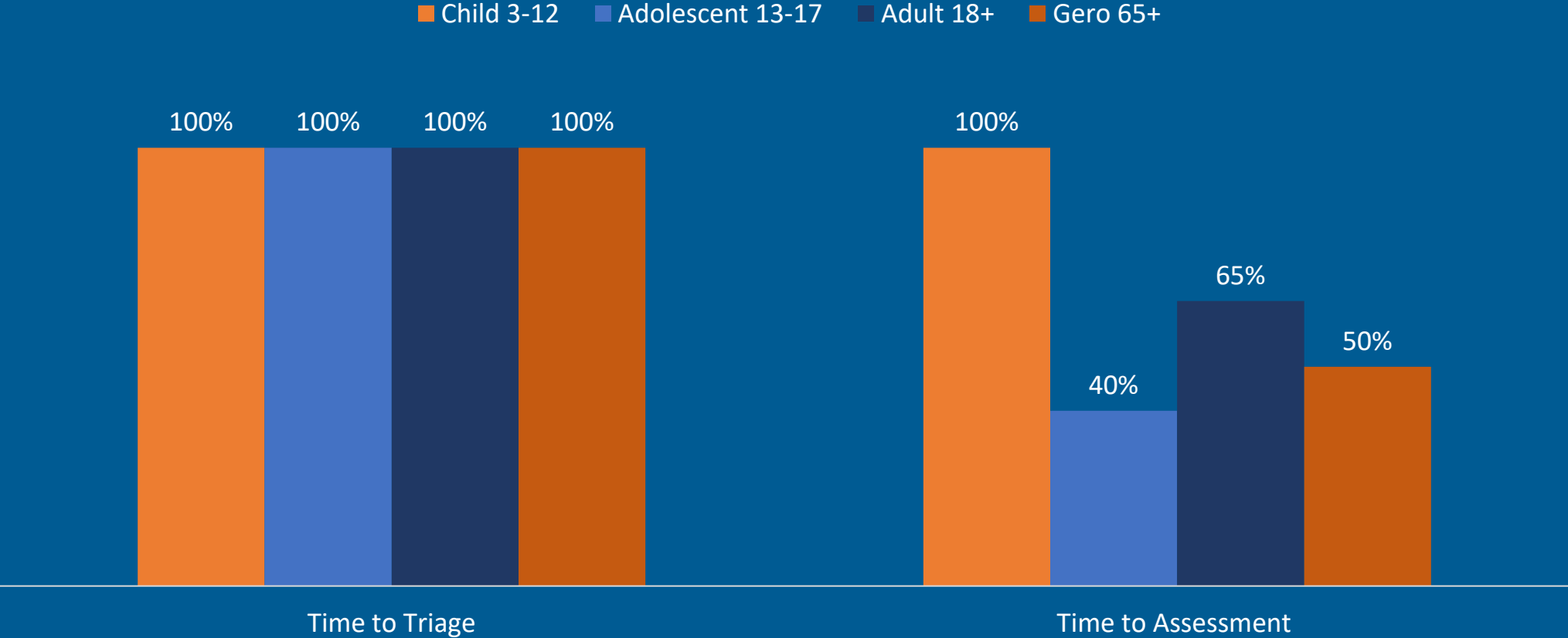


# Members Served at Walk In Centers – Type of Response

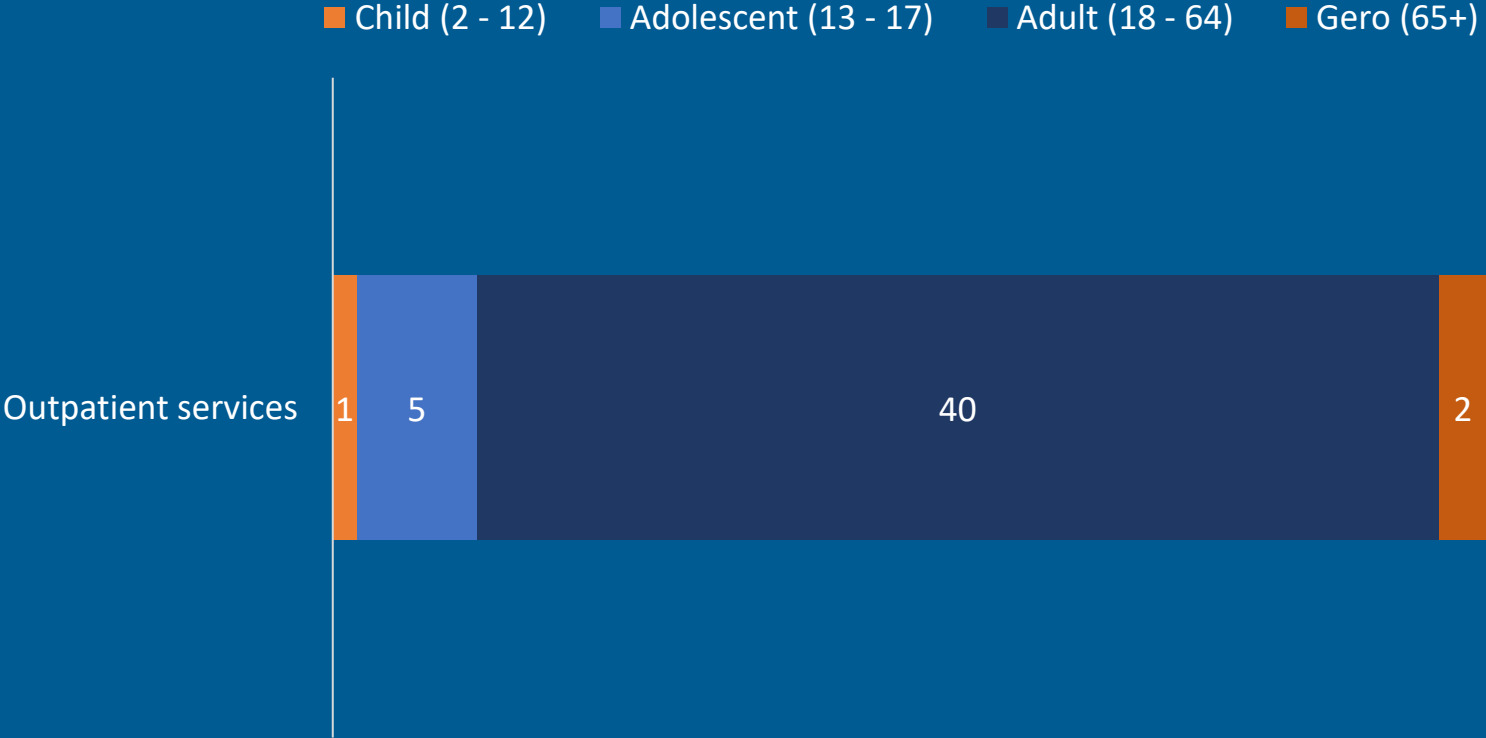
Child (2 - 12)   Adolescent (13 - 17)   Adult (18 - 64)   Gero (65+)



# Intensity of Need and Wait Time - % Seen Within Contractual Time Standards



# Disposition of Members Receiving CCAs at Walk-in Centers



---

# Mobile Crisis Management

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# Members Served by Mobile Crisis– Age Group, Intensity of Need and Diagnosis Group

In the measurement period, there were zero members from Stokes County who utilized Mobile Crisis services.

Average time to Assessment: NA  
Median time to Assessment: NA

---

# Facility-Based Crisis Centers

---

# Admission to Facility-Based Crisis – Age Group and Diagnosis Group

In the measurement period, there were zero members from Stokes County who were referred or admitted to a facility-based crisis unit within Vaya's catchment.





VAYAHEALTH

**THANK  
YOU**



**Board of County Commissioners**  
**February 26, 2024**  
**2:00 PM**

**Item number: VI.b.**

**Sales Tax Update**

Contact: Lisa Lankford, Finance Director

**Summary:**

Finance Director Lankford will present a brief update on the most recent report of Sales Tax for Stokes County. Attached is the most current report that the County has received for viewing.

**ATTACHMENTS:**

Description	Upload Date	Type
Sales Tax Report	2/23/2024	Cover Memo

## FISCAL YEAR 2023-24 SALES TAX

General Fund														
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget
Article 39	\$ 399,318.47	\$ 326,846.77	\$ 226,815.18	\$ 266,099.75	\$ 323,873.82	\$ 366,494.80							\$ 1,909,448.79	\$ 3,300,000.00
Article 40	\$ 278,245.52	\$ 263,025.86	\$ 264,001.40	\$ 243,665.92	\$ 245,941.14	\$ 256,317.48							\$ 1,551,197.32	\$ 2,500,000.00
Article 42	\$ 94,093.84	\$ 79,339.56	\$ 59,949.27	\$ 66,676.88	\$ 77,687.27	\$ 86,494.16							\$ 464,240.98	\$ 800,000.00
Article 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -	\$ -
Article 44*524	\$ 226,374.55	\$ 226,374.54	\$ 226,374.54	\$ 226,374.54	\$ 226,374.54	\$ 226,492.56							\$ 1,358,365.27	\$ 2,350,000.00
Total	\$ 998,032.38	\$ 895,586.73	\$ 777,140.39	\$ 802,817.09	\$ 873,876.77	\$ 935,799.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,283,252.36	\$ 8,950,000.00
FY 2022-23	\$ 850,285.46	\$ 838,183.27	\$ 766,866.55	\$ 854,759.37	\$ 836,181.34	\$ 847,846.30	\$ 938,292.50	\$ 822,381.75	\$ 513,165.66	\$ 897,547.96	\$ 859,476.98	\$ 921,203.26	\$ 4,994,122.29	
Difference	\$ 147,746.92	\$ 57,403.46	\$ 10,273.84	\$ (51,942.26)	\$ 37,695.43	\$ (87,952.70)	\$ (938,292.50)	\$ (822,381.75)	\$ (513,165.66)	\$ (897,547.96)	\$ (859,476.98)	\$ (921,203.26)	\$ 289,130.07	59.03%
5.79%														
School														
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget
Article 40	\$ 127,619.95	\$ 120,639.31	\$ 121,086.75	\$ 111,759.68	\$ 112,803.23	\$ 117,562.44							\$ 711,471.36	\$ 1,250,000.00
Article 42	\$ 151,049.63	\$ 127,364.46	\$ 96,237.05	\$ 107,036.95	\$ 124,712.02	\$ 138,849.78							\$ 745,249.89	\$ 1,300,000.00
Article 44*524													\$ -	\$ -
Total	\$ 278,669.58	\$ 248,003.77	\$ 217,323.80	\$ 218,796.63	\$ 237,515.25	\$ 256,412.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,456,721.25	\$ 2,550,000.00
FY 2022-23	\$ 246,079.03	\$ 240,657.91	\$ 222,114.44	\$ 244,543.86	\$ 236,810.32	\$ 239,193.69	\$ 275,123.45	\$ 231,238.72	\$ 192,425.53	\$ 259,106.75	\$ 240,560.63	\$ 264,936.78	\$ 1,429,399.25	
Difference	\$ 32,590.55	\$ 7,345.86	\$ (4,790.64)	\$ (25,747.23)	\$ 704.93	\$ 17,218.53	\$ (275,123.45)	\$ (231,238.72)	\$ (192,425.53)	\$ (259,106.75)	\$ (240,560.63)	\$ (264,936.78)	\$ 27,322.00	57.13%
1.91%														
King Fire														
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget
Article 39	\$ 5,940.20	\$ 4,862.13	\$ 3,374.07	\$ 3,958.46	\$ 4,817.90	\$ 5,451.92							\$ 28,404.68	\$ 51,576.00
Article 40	\$ 4,139.14	\$ 3,912.73	\$ 3,927.25	\$ 3,624.74	\$ 3,658.58	\$ 3,812.94							\$ 23,075.38	\$ 41,576.00
Article 42	\$ 1,399.73	\$ 1,180.24	\$ 891.80	\$ 991.88	\$ 1,155.66	\$ 1,286.67							\$ 6,905.98	\$ 10,576.00
Article 44													\$ -	\$ -
Article 44*524													\$ -	\$ -
Total	\$ 11,479.07	\$ 9,955.10	\$ 8,193.12	\$ 8,575.08	\$ 9,632.14	\$ 10,551.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,386.04	\$ 103,728.00
FY 2022-23	\$ 9,656.96	\$ 9,474.88	\$ 8,401.85	\$ 9,724.27	\$ 9,444.75	\$ 9,619.72	\$ 10,980.56	\$ 9,236.59	\$ 7,721.05	\$ 10,367.53	\$ 9,794.72	\$ 10,730.91	\$ 56,322.43	
Difference	\$ 1,822.11	\$ 480.22	\$ (208.73)	\$ (1,149.19)	\$ 187.39	\$ 931.81	\$ (10,980.56)	\$ (9,236.59)	\$ (7,721.05)	\$ (10,367.53)	\$ (9,794.72)	\$ (10,730.91)	\$ 2,063.61	56.29%
3.66%														
Rural Hall Fire														
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget
Article 39	\$ 1,196.59	\$ 979.42	\$ 679.67	\$ 797.39	\$ 970.51	\$ 1,098.23							\$ 5,721.81	\$ 9,247.33
Article 40	\$ 833.78	\$ 788.18	\$ 791.10	\$ 730.16	\$ 736.98	\$ 768.07							\$ 4,648.27	\$ 7,747.33
Article 42	\$ 281.96	\$ 237.75	\$ 179.64	\$ 199.80	\$ 232.80	\$ 259.19							\$ 1,391.14	\$ 1,947.34
Article 44													\$ -	\$ -
Article 44*524													\$ -	\$ -
Total	\$ 2,312.33	\$ 2,005.35	\$ 1,650.41	\$ 1,727.35	\$ 1,940.29	\$ 2,125.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,761.22	\$ 18,942.00
FY 2022-23	\$ 1,846.18	\$ 1,811.36	\$ 1,606.24	\$ 1,859.06	\$ 1,805.61	\$ 1,839.06	\$ 2,099.23	\$ 1,765.82	\$ 1,476.08	\$ 1,982.03	\$ 1,872.52	\$ 2,051.49	\$ 10,767.51	
Difference	\$ 466.15	\$ 193.99	\$ 44.17	\$ (131.71)	\$ 134.68	\$ 286.43	\$ (2,099.23)	\$ (1,765.82)	\$ (1,476.08)	\$ (1,982.03)	\$ (1,872.52)	\$ (2,051.49)	\$ 993.71	62.09%
9.23%														

## FISCAL YEAR 2023-24 SALES TAX

[illegible][illegible][illegible][illegible][illegible]

2.84%

## Medicaid Relief

Percentage per Budget

	\$	53,730.31	\$	52,199.52	\$	55,664.88	\$	48,947.58	\$	48,294.00	\$	49,354.70		\$	308,190.99
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Total Loss/Gain	\$ 220,004.61	\$ 96,980.10	\$ 40,445.90	\$ (56,985.95)	\$ 65,414.26	\$ 136,348.45	\$ (1,291,006.60)	\$ (1,118,887.84)	\$ (760,149.47)	\$ (1,229,913.53)	\$ (1,169,248.83)	\$ (1,261,966.49)	\$ 502,207.37
-----------------	---------------	--------------	--------------	----------------	--------------	---------------	-------------------	-------------------	-----------------	-------------------	-------------------	-------------------	---------------

Accounts Receivable	Article 39	\$	-	\$	-
	Article 40	\$	-	\$	-
	Article 42	\$	-	\$	-
	Article 44	\$	-	\$	-
	Article 44*542	\$	-	\$	-
	Hold Harmless Clites			\$	-
				\$	-

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466
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**Board of County Commissioners**  
**February 26, 2024**  
**2:00 PM**

**Item number: VII.a.**

**Tax Office Agenda**

Contact: Richard Brim, Tax Administrator

Summary:

**Discussion:**

1. Monthly Reports for the month of January 2024.
  - a. Tax Collections Status Report FY 2023-2024.
  - b. Real and Personal Releases less than \$100.00 per N.C.G.S. 105-381(b).
2. Real and Personal Releases more than \$100.00.
3. Real and Personal Refunds more than \$100.00.
4. Advertisement of the 2023 Tax Liens.
5. 2024 Board of Equalization and Review Dates.

**Items for Approval on March 11, 2024.**

1. Real and Personal Releases more than \$100.00.
2. Real and Personal Refunds more than \$100.00.
3. Advertisement of the 2023 Tax Liens.
4. 2024 Board of Equalization and Review Dates.

**ATTACHMENTS:**

Description	Upload Date	Type
Tax Office Agenda	2/21/2024	Cover Memo

# TAX COLLECTION STATUS REPORT

TOTAL AMOUNT COLLECTED BY MONTH FY 2023-2024

CURRENT 2023 TAX	COUNTY	SCHOOL OPERATING EXP	USE VALUE TAX BILLS	INTEREST PEN & FEES	OCCUPANCY TAX	KING (FIRE)	RURAL HALL (FIRE)	WALNUT COVE (FIRE)	SERVICE (FIRE)	CITY OF KING	TOWN OF WALNUT COVE	DANBURY	EDU DEBT BLDG FUND
JULY	163,536.56	146,939.74	7,795.98	1,352.98	-	6,519.48	1,548.96	2,485.96	23,355.97	32,094.14	9,091.38	359.96	20,674.21
AUGUST	7,426,240.95	6,671,510.70	4,972.46	1,017.60	-	272,986.91	47,808.32	166,790.42	915,413.80	2,112,037.16	287,954.25	18,529.35	909,912.35
SEPTEMBER	477,054.28	427,148.89	6,944.25	1,591.62	-	17,273.15	3,300.99	8,792.80	60,638.08	134,042.45	25,560.60	554.80	58,952.92
OCTOBER	327,298.11	294,071.97	2,774.03	611.46	-	6,641.44	1,112.28	7,723.88	39,063.05	47,519.79	89,064.98	541.21	40,306.95
NOVEMBER	336,484.51	302,332.55	1,120.87	243.13	-	9,929.63	2,104.92	9,426.86	45,529.58	79,153.88	10,216.04	1,478.86	41,297.29
DECEMBER	1,164,408.95	1,046,128.09	7,628.43	1,203.14	-	31,486.89	7,430.82	36,533.80	143,734.16	322,550.05	60,713.91	3,914.45	143,181.09
JANUARY	3,710,649.57	3,333,620.52	5,955.84	9,459.15	-	39,196.18	8,283.42	39,431.16	771,961.39	212,751.44	73,647.23	4,316.24	455,388.57
FEBRUARY	-	-	-	-	-	-	-	-	-	-	-	-	-
MARCH	-	-	-	-	-	-	-	-	-	-	-	-	-
APRIL	-	-	-	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	-	-	-	-
JUNE	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB TOTAL	\$ 13,605,672.93	\$ 12,221,752.46	CONT'D	CONT'D		\$ 384,033.68	\$ 71,589.71	\$ 271,184.88	\$ 1,999,696.03	\$ 2,940,148.91	\$ 556,248.39	\$ 29,694.87	CONT'D
BUDGET AMT	\$ 14,121,812.00	\$ 12,686,282.00	CONT'D	CONT'D		\$ 398,586.00	\$ 79,404.00	\$ 283,977.00	\$ 2,073,099.00				CONT'D
BALANCE	\$ 516,139.07	\$ 464,529.54				\$ 14,552.32	\$ 7,814.29	\$ 12,792.12	\$ 73,402.97				
PERCENTAGE	96.35%	96.34%				96.35%	90.16%	95.50%	96.46%				
PRIOR	COUNTY	SCHOOL OPERATING EXP	USE VALUE TAX BILLS	INTEREST PEN & FEES	DOGS	KING (FIRE)	RURAL HALL (FIRE)	WALNUT COVE (FIRE)	SERVICE (FIRE)	CITY OF KING	TOWN OF WALNUT COVE	TOWN OF DANBURY	EDU DEBT BLDG FUND
JULY	35,114.97	31,777.22	-	12,255.40	24.00	1,758.29	106.91	622.74	5,225.37	3,981.01	629.05	31.91	4,687.92
AUGUST	26,104.41	22,804.82	-	10,256.66	3.36	545.75	138.25	1,002.02	3,900.51	2,728.07	(413.52)	-	3,529.53
SEPTEMBER	18,399.57	17,164.18	-	7,414.39	42.00	735.91	72.59	548.38	2,621.22	3,000.97	848.35	-	2,612.70
OCTOBER	14,769.76	13,440.85	-	6,559.63	30.00	214.07	90.40	503.52	2,172.29	3,739.42	337.75	-	2,061.50
NOVEMBER	21,049.79	18,871.88	-	10,014.34	5.91	633.16	244.73	342.49	2,270.21	9,376.44	1,510.38	-	2,968.89
DECEMBER	12,900.72	11,683.21	-	5,672.69	-	68.38	9.42	416.25	1,962.07	3,718.87	974.96	85.55	1,827.20
JANUARY	21,333.74	19,067.75	-	9,583.58	6.00	462.85	-	385.69	3,618.60	3,635.80	973.02	78.18	3,026.37
FEBRUARY	-	-	-	-	-	-	-	-	-	-	-	-	-
MARCH	-	-	-	-	-	-	-	-	-	-	-	-	-
APRIL	-	-	-	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	-	-	-	-
JUNE	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB TOTAL	\$ 149,672.96	\$ 134,809.91	\$ 37,191.86	\$ 77,235.77	\$ 111.27	\$ 4,418.41	\$ 662.30	\$ 3,821.09	\$ 21,770.27	\$ 30,180.58	\$ 4,859.99	\$ 195.64	\$ 1,690,427.49
BUDGET AMT	\$ 300,000.00	\$ 200,000.00	\$ 30,000.00	\$ 225,000.00	\$ 250.00	\$ 5,500.00	\$ 2,000.00	\$ 7,000.00	\$ 42,000.00				\$ 1,729,554.00
BALANCE	\$ 150,327.04	\$ 65,190.09	\$ (7,191.86)	\$ 147,764.23	\$ 138.73	\$ 1,081.59	\$ 1,337.70	\$ 3,178.91	\$ 20,229.73				\$ (39,126.51)
PERCENTAGE	49.89%	67.40%	123.97%	34.33%	44.51%	80.33%	33.12%	54.59%	51.83%				97.74%

# STOKES COUNTY TAX ADMINISTRATION RELEASE REPORT FOR JANUARY 2024

## REAL AND PERSONAL PROPERTY RELEASES LESS THAN \$100 PER NCGS 105-381(b)

<u>NAME</u>	<u>ADDRESS</u>	<u>BILL NUMBER</u>	<u>AMOUNT</u>
HODGES, JASON C HODGES, GINGER B	1194 GOIN RD, WESTFIELD, NC 27053	4619-2023-2023-0001	\$74.70
CORDIAL, TANNER DREW	105 FOXDALE RD, KING, NC 27021	864194-2021-2021	\$53.88
WILLARD, LENDA JOHNSON	1059 FULP RD, WALNUT COVE, NC 27052	280125-2023-2023	\$76.54
MAIN, ROBERT STEPHEN	1120 BOXER DR, KING, NC 27021	861840-2023-2023	\$84.44
GARCIA, JUSTIN TYLER	174 GLENHAVEN WAY, DOBSON, NC 27017	879972-2023-2023	\$87.34

Richard T. Brim  
RICHARD T. BRIM  
TAX ADMINISTRATOR

2/21/24  
DATE

TOTAL AMOUNT \$376.90

# STOKES COUNTY TAX ADMINISTRATION RELEASE REPORT FOR JANUARY 2024

## REAL AND PERSONAL PROPERTY RELEASES MORE THAN \$100 PER NCGS 105-381(b)

<u>NAME</u>	<u>ADDRESS</u>	<u>BILL NO.</u>	<u>AMOUNT</u>	<u>REASON</u>
B & E CUSTOM CABINETS LLC	2855 NC 704 HWY W, LAWSONVILLE, NC 27022	858462-2022-2022	\$2,436.47	BUSINESS CLOSED AND PROPERTY SOLD
B & E CUSTOM CABINETS LLC	2855 NC 704 HWY W, LAWSONVILLE, NC 27022	858462-2023-2023	\$2,262.06	BUSINESS CLOSED AND PROPERTY SOLD

TOTAL AMOUNT      \$4,698.53

Richard T. Brim  
RICHARD T. BRIM  
TAX ADMINISTRATOR

2/21/24  
DATE

\_\_\_\_\_  
BRAD CHANDLER  
CHAIRMAN-STOKES COUNTY  
BOARD OF COMMISSIONERS

\_\_\_\_\_  
DATE

# STOKES COUNTY TAX ADMINISTRATION REFUND REPORT FOR JANUARY 2024

## REAL AND PERSONAL PROPERTY REFUNDS MORE THAN \$100 PER NCGS 105-381(b)

<u>NAME</u>	<u>ADDRESS</u>	<u>BILL NUMBER</u>	<u>LEDGER</u>	<u>AMOUNT</u>	<u>REASON</u>
SIMMONS, JESSE WILLIAM	1107 JC COX RD, WESTFIELD, NC 27053	74061207	100.3100.113	\$75.51	VEHICLE SOLD
			209.3100.112	\$18.50	
			211.3100.001	\$9.25	
			112.3100.001	\$67.83	
WORKMAN, BECKY GRAHAM WORKMAN, LARRY WAYNE	1035 COLD RIVER RUN RD, WESTFIELD, NC 27053	62612127	100.3100.113	\$84.07	VEHICLE TOTAL LOSS
			209.3100.112	\$20.59	
			211.3100.001	\$10.29	
			112.3100.001	\$75.52	

TOTAL AMOUNT

\$361.56

Richard T. Brim  
RICHARD T. BRIM  
TAX ADMINISTRATOR

2/21/24  
DATE

\_\_\_\_\_  
BRAD CHANDLER  
CHAIRMAN-STOKES COUNTY  
BOARD OF COMMISSIONERS

\_\_\_\_\_  
DATE

# COUNTY OF STOKES

**Richard T. Brim**  
Tax Administrator



Phone (336) 593-2811

TAX ADMINISTRATION

Fax (336) 593-4019

Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

**Date: February 1, 2024**

**To: Stokes County Board of Commissioners**

**From: Richard Brim, Tax Administrator**

**Reference: Advertisement of 2023 Tax Liens**

Based on NCGS 105-369(a), "In February of each year, the tax collector must report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property...". "Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens...".

Based on NCGS 105-369(b1), "After the governing body orders the tax collector to advertise the tax liens, the tax collector must send a notice to the record owner of each affected parcel of the property, as determined as of the date the taxes became delinquent. The notice must be sent to the owner's last known address by first-class mail at least 30 days before the date of advertisement is to be published...". Our projected date for the mailing of second notices is March 1, 2024.

(As of February 1, 2024)

<u>Delinquent 2023 Tax Bills</u>	<u># of Bills</u>	<u>Principal Due</u>
General County	3383	\$760,388.18
Schools Operating Expense	3383	\$683,126.82
Education Fund	3383	\$ 93,129.92
Town of Danbury	6	\$ 1,415.34
City of King	180	\$108,943.86
Town of Walnut Cove	113	\$ 28,897.77
King Fire District	292	\$ 19,289.81
Rural Hall Fire District	99	\$ 5,748.92
County Service Fire District	2312	\$116,118.24
Walnut Cove Fire District	387	\$ 20,779.68
<b>Total Bills Delinquent</b>	<b>3383</b>	<b>\$1,837,838.54</b>

Through this memo, I am requesting the governing body order the tax collector to advertise these unpaid accounts no earlier than 30 days after the mailing of past due notices (less any bills paid between the report date and the advertising date). Our projected date for the publication of the 2023 tax liens in The Stokes News is June 27, 2024.

*Richard Brim*

Date 2/21/24

Date \_\_\_\_\_

Richard Brim  
Stokes County Tax Administrator

Brad Chandler  
Chairman, Board of Commissioners



**COUNTY OF STOKES**  
**TAX ADMINISTRATION**

Post Office Box 294 • 1014 Main Street • Administration Building • Danbury, NC 27016  
Phone (336) 593-2811 • Fax (336) 593-4019

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**Date: January 19, 2024**

**To: Board of County Commissioners**

**From: Richard T. Brim, Tax Administrator**

**Reference: Requested 2024 Board of Equalization and Review Dates**

Listed below are the proposed hearing dates for the 2024 Board of Equalization and Review:

<u>Date</u>	<u>Day</u>	<u>Time</u>
April 15, 2024	Monday	6:00 PM
May 6, 2024	Monday	2:00 PM

Please feel free to change the above dates if necessary.

Sincerely,

Richard T. Brim  
Tax Administrator

\_\_\_\_\_  
Approval

\_\_\_\_\_  
Denial

\_\_\_\_\_  
Brad Chandler  
Chairman, Board of Commissioners

\_\_\_\_\_  
Date



**Board of County Commissioners  
February 26, 2024  
2:00 PM**

**Item number: VII.b.**

**Offer for Surplus Tax Foreclosed Property**

Contact: Glenda Pruitt, Purchasing/Project Manager

Summary:

Offer to purchase surplus tax foreclosed property on two parcels located on Merridon Drive Pinnacle, NC.

**ATTACHMENTS:**

Description	Upload Date	Type
Offer to Purchase Surplus Tax Foreclosed Property	2/22/2024	Cover Memo
General Statute	2/22/2024	Backup Material
Offer to Purchase Merridon	2/22/2024	Backup Material



*Stokes County*  
*Purchasing Department*

Memorandum

To: Board of Commissioners

From: Glenda Pruitt, Purchasing/Project Manager

Date: February 22, 2024

Re: Surplus Tax Foreclosed Property

Attached are offers received from Devis Ronal Ulloa Medina with United Investment Properties LLC to purchase the following tax foreclosed surplus parcels from the County.

Parcel # 5996-00-10-7059  
DB/PG 770/2429  
Merridon Drive  
Pinnacle, NC 27043  
Offer for the sum of \$3,500.00

Parcel # 5996-00-19-7936  
DB/PG 770/2429  
Merridon Drive  
Pinnacle, NC 27043  
Offer for the sum of \$3,350.00

I need for the Board of Commissioners to give consensus approval to start the upset bid process "only" as outlined in NCGS 160A-269.

I have spoken with Richard Brim, Tax Administrator, and he confirms this is an acceptable offer for the properties.

Advertisement will be placed in the Stokes News along with being posted on the County web page. After the required 10-day window of not receiving any upset bid, then I will be requesting this item to be placed back on the agenda for final approval.

**North Carolina General Statute 105-376** "Taxing unit as purchaser at foreclosure sale; payment of purchase price; resale of property acquired by taxing unit".

105-376(c) Resale of Real Property Purchased by Taxing Units – Real property purchased at a tax foreclosure sale by a taxing unit may be resold at any time (for such price as the governing body of the taxing unit may approve) at a sale conducted in the manner provided by law for sales of other real property of the taxing unit. However, a purchasing taxing unit, in the discretion of its governing body, may resell such property to the former owner or to any other person formerly having an interest in the property at private sale for an amount not less than the taxing unit's interest therein if it holds the property as sole owner or for an amount not less than the total interests of all taxing units (other than special assessments due the taxing unit holding title) if it holds the property for the benefit of all such units

**160A-269. Negotiated offer, advertisement, and upset bids.**

"A city may receive, solicit, or negotiate an offer to purchase property and advertise it for upset bids. When an offer is made and the council proposes to accept it, the council shall require the offeror to deposit five percent (5%) of his bid with the city clerk, and shall publish a notice of the offer. The notice shall contain a general description of the property, the amount and terms of the offer, and a notice that within 10 days any person may raise the bid by not less than ten percent (10%) of the first one thousand dollars (\$1,000) and five percent (5%) of the remainder. When a bid is raised, the bidder shall deposit with the city clerk five percent (5%) of the increased bid, and the clerk shall re-advertise the offer at the increased bid. This procedure shall be repeated until no further qualifying upset bids are received, at which time the council may accept the offer and sell the property to the highest bidder. The council may at any time reject any and all offers."

NORTH CAROLINA  
STOKES COUNTY

Offer To Purchase Property  
Upset Bid I

Received 2/21/24  
Merridon Drive

I, Devis R. Ulloa, am offering to purchase from the County of Stokes tax parcel  
5996-00-10-7059, Deed Book/Page 770/2429, for the sum of \$3,500

Refundable Deposit - 5% of bid amount \$ 175

I understand that this sale is being held in accordance with North Carolina General Statutes 105-376 (c) as real property purchased at a tax foreclosure sale by a taxing unit and 53A-176 and 160A-269 for upset bids.

I understand that a quitclaim deed will be issued and that it is possible for there to be outstanding deeds of trust on the property. Stokes County is selling its tax interest only in this property.

I also understand that the Stokes County Board of Commissioners reserves the right to reject this or all bids received if the Board deems it to be in the best interests of Stokes County.

Devis R. Ulloa  
Signature

Devis Roral Ulloa Medina  
Print Name

02/13/2024  
Date

Deed to: United Investment Properties LLC

Offer to Purchase must be notarized if mailed in.

Contact Glenda Pruitt, Purchasing/Project Manager (336) 593-2452 for guidelines.

Notary: George V. M. Randall  
My commission expires: July 13, 2028

NORTH CAROLINA  
STOKES COUNTY

Offer To Purchase Property

Upset Bid 1

Received 2/21/24  
Merridon Drive

I, Devis R Ulloa, am offering to purchase from the County of Stokes tax parcel  
5996-00-19-7936, Deed Book/Page 770/2429, for the sum of \$ 3,350.00

Refundable Deposit - 5% of bid amount \$ 167.50

I understand that this sale is being held in accordance with North Carolina General Statutes 105-376 (c) as real property purchased at a tax foreclosure sale by a taxing unit and 53A-176 and 160A-269 for upset bids.

I understand that a quitclaim deed will be issued and that it is possible for there to be outstanding deeds of trust on the property. Stokes County is selling its tax interest only in this property.

I also understand that the Stokes County Board of Commissioners reserves the right to reject this or all bids received if the Board deems it to be in the best interests of Stokes County.

Devis R Ulloa

Signature

Devis Roral Ulloa Medina  
Print Name

02/13/2024

Date

DEED TO: United Investment Properties LLC

Offer to Purchase must be notarized if mailed in.

Contact Glenda Pruitt, Purchasing/Project Manager (336) 593-2452 for guidelines.

Notary: Regina V. McRandal

My commission expires: July 13, 2028



**Board of County Commissioners  
February 26, 2024  
2:00 PM**

**Item number: VII.c.**

**Budget Goals for FY 24/25**

Contact:

Summary:

In past years, the Board of Commissioners have held Budget Goals meetings prior to the start of budget season to outline their priorities and wishes for the budget. This year, there will be a Planning Session held at the end of February where the Board will outline short and long-term goals along with a plan for how to achieve these. Because of this, a budget goals item on the agenda is more appropriate than a separate meeting so that the Board can give brief guidance as department heads are already working on their budget requests for the manager. Major short and long-term goals of the Board will be discussed later and shared once a strategic plan is established.



**Board of County Commissioners  
February 26, 2024  
2:00 PM**

**Item number: VII.d.**

**Administrative Contracts Discussion**

Contact: Chairman Brad Chandler

**Summary:**

The Board of Commissioners are currently in the process of recruiting and hiring the County Manager position. While this process has been started, it will not be completed for several months.

Assistant County Manager/Clerk to the Board Amber Brown is currently serving as Interim Manager through a contract with the Board of Commissioners. Part-time administrative support has been provided by Darlene Bullins to assist with minutes and other duties during this time since only one of the manager positions is filled (via a contract with the Board). Both contracts expire March 17, 2024.



**Board of County Commissioners  
February 26, 2024  
2:00 PM**

**Item number: VIII.a.**

**Walnut Cove Planning and Zoning Board ETJ Appointments**

Contact: Interim Manager/Clerk to the Board Amber Brown

**Summary:**

Cory Willoughby, the Zoning Administrator for the Town of Walnut Cove, sent three applications for recommended members to serve on the Walnut Cove Planning and Zoning Board as ETJ Members. Since these positions are ETJ Members, they will need approval by the Stokes County Board of Commissioners. There are two positions on this Board and one position for an Alternate on the Board. Attached are the appointment applications for Greg LaRoche, Lisa Lee Hairston, and Worth Younts.

At the last meeting, both Worth Younts and Greg LaRoche were nominated by the Board to serve in these positions and Lisa Lee Hairston was nominated to serve in the Alternate role for the position.

**ATTACHMENTS:**

Description	Upload Date	Type
Walnut Cove Planning and Zoning Board Appointment Applications	1/20/2024	Cover Memo
Worth Younts Appointment Application	2/9/2024	Cover Memo



# STOKES COUNTY APPOINTMENT APPLICATION

NAME: GREG LaRoche AGE: 47  
ADDRESS: 1492 HINSDALE RD  
CITY: Walnut Cove STATE: NC ZIP: 27052  
E-MAIL: GLaRoche0976@Icloud.com PHONE: 336-624-3776

PLEASE INDICATE THE COMMITTEE OR BOARD YOU ARE INTERESTED IN SERVING ON:

ETS MEMBER Walnut Cove Planning & Zoning

Comments: Please note why you are interested in serving on this committee.

I HAVE SERVED ON PLANNING & ZONING FOR 3 YEARS  
AND I STILL HAVE OR WANT TO SERVE MY COMMUNITY  
IN THIS WAY

Conflicts of Interest: Please list any conflicts that would limit your ability to serve on this committee or board.

N/A

\*\*IT IS PREFERRED TO ATTACH OR INCLUDE REFERENCES OR A RESUME IF AVAILABLE.

Fax/Mail/Email appointment application to **Amber Brown, Clerk to the Board**,  
PO Box 20, Danbury, NC 27016 | Phone: 336-593-2448 | Fax: 336-593-2346  
Email: [anbrown@co.stokes.nc.us](mailto:anbrown@co.stokes.nc.us)



# STOKES COUNTY APPOINTMENT APPLICATION

NAME: Lisa Lee Hairston AGE: 61

ADDRESS: 1068 Whicker Road, Walnut Cove, NC 27052

CITY: Walnut Cove, STATE: NC ZIP: 27052

E-MAIL: lisa.lee.hairston@yahoo.com PHONE: (336) 591-7628

PLEASE INDICATE THE COMMITTEE OR BOARD YOU ARE INTERESTED IN SERVING ON:

ETJ Member of the town of Walnut Cove Planning and Zoning Board

Comments: Please note why you are interested in serving on this committee.

I am a High performance thinker and I want to see our town functioning at a higher level than it has before. A town is no greater than its citizens and vice versa.

Conflicts of Interest: Please list any conflicts that would limit your ability to serve on this committee or board.

None. I was appointed to this position on January of 2020.

\*\*IT IS PREFERRED TO ATTACH OR INCLUDE REFERENCES OR A RESUME IF AVAILABLE.

Fax/Mail/Email appointment application to **Amber Brown, Clerk to the Board**,  
PO Box 20, Danbury, NC 27016 | Phone: 336-593-2448 | Fax: 336-593-2346  
Email: [anbrown@co.stokes.nc.us](mailto:anbrown@co.stokes.nc.us)



# STOKES COUNTY

## APPOINTMENT

## APPLICATION

NAME:  AGE:

ADDRESS:

CITY:  STATE:  ZIP:

E-MAIL:  PHONE:

PLEASE INDICATE THE COMMITTEE OR BOARD YOU ARE INTERESTED IN SERVING ON:

Comments: Please note why you are interested in serving on this committee.

I am a life long resident of Walnut Cove, having lived in the ETJ this entire time.

I practice architecture and deal with zoning ordinances all over NC, SC and VA.

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Conflicts of Interest: Please list any conflicts that would limit your ability to serve this committee or board.

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**\*\*IT IS PREFERRED TO ATTACH OR INCLUDE REFERENCES OR A RESUME IF AVAILABLE.**

Fax/Mail/Email appointment application to **Amber Brown, Clerk to the Board**,  
PO Box 20, Danbury, NC 27016 | Phone: 336-593-2448 | Fax: 336-593-2346

Email: [anbrown@co.stokes.nc.us](mailto:anbrown@co.stokes.nc.us)



**Board of County Commissioners  
February 26, 2024  
2:00 PM**

**Item number: VIII.b.**

**Resolution Recognizing Farmer Appreciation**

Contact: Janice Pack, Soil and Water Conservation Director

**Summary:**

Attached is a resolution proclaiming Thursday, April 4, 2024, as Farmer's Appreciation Day in Stokes County. This resolution is being considered and approved to show appreciation and gratitude to the county's farmers and all they contribute.

**ATTACHMENTS:**

Description	Upload Date	Type
Farmer Appreciation Resolution	2/23/2024	Cover Memo

**RESOLUTION PROCLAIMING  
FARMER APPRECIATION DAY  
IN STOKES COUNTY**

**Whereas**, the County of Stokes, the Stokes Soil & Water Conservation District, the Cooperative Extension, Farm Service Agency, the Natural Resources Conservation Service and the NC Forest Service desire to host the Farmer Appreciation Day to recognize the contributions of our farmers to Stokes County; and

**Whereas**, the Board of Commissioners recognizes that the county's farmers contribute greatly to Stokes County's economic base; and

**Whereas**, the Board believes that all county citizens benefit from farming activities in some manner; and

**Whereas**, the Board agrees that a Farmer Appreciation Day would show our county's support for the existing farming community and honor past activities that have contributed so much to the culture and heritage of Stokes County; and

**Whereas**, the Board recognizes and appreciates the local businesses within the County that provides funding for a BBQ and Chicken Dinner with live entertainment to be held at South Stokes High School with all Stokes County citizens invited.

**NOW THEREFORE BE IT RESOLVED, THAT**

The Stokes County Board of Commissioners hereby proclaims **Thursday, April 4, 2024** as **Farmer Appreciation Day** in Stokes County and extends its appreciation and gratitude to the county's farmers for their many contributions to Stokes County.

Adopted by the Stokes County Board of Commissioners this \_\_\_\_ day \_\_\_\_\_, 2024.

\_\_\_\_\_  
**Chairman Brad Chandler**

\_\_\_\_\_  
**Vice Chairman Keith Wood**

\_\_\_\_\_  
**Commissioner Sonya Cox**

\_\_\_\_\_  
**Commissioner Ronnie Mendenhall**

\_\_\_\_\_  
**Commissioner Rick Morris**

Attest:

\_\_\_\_\_  
**Amber Brown**  
**Interim County Manager/Clerk to the Board**