

AGENDA



Keith Wood, Chairman
Wayne Barneycastle, Vice Chairman
Brad Chandler, Commissioner
Sonya Cox, Commissioner
Rick Morris, Commissioner

REGULAR MEETING OF THE BOARD OF COUNTY COMMISSIONERS
Monday, May 12, 2025
1014 MAIN STREET
DANBURY, NC 27016
6:00 PM

Call to Order

Invocation

Pledge of Allegiance

I. Approval of the Agenda

II. Recognition of the North Stokes High School Varsity Baseball Team

a. Presentation of Certificates

III. Public Comments

IV. Comments - Managers/Commissioners

V. Conflicts Of Interest

VI. Consent Agenda

a. Budget Amendments

VII. Discussion Agenda

a. Request to Amend the Stokes County Animal Control Ordinance

b. Vehicle Use Policy

c. Presentation of Fiscal Year 2025-26 Recommended Budget

VIII. Action Agenda

a. Stokes Aging Planning Committee Appointment

b. Proclamation Recognizing Older Americans Month

c. Proclamation Recognizing Foster Care Month

d. Proclamation Recognizing EMS Week

e. Proclamation Recognizing National Police Week

IX. Closed Session

X. 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

May 12, 2025

6:00 PM

Item number: II.a.

Presentation of Certificates

Contact:

Summary:

The North Stokes High School Varsity Baseball Team are the Regular Season and Tournament Champions. The Board of Commissioners would like to recognize these talented young men for their efforts and success in winning this tournament.

Players:

Cash Dalton
Austin Durham
Michael Frye
Cayden Fryer
Isaac Hicks
Jackson Lester
Austin Moorefield
John Pratt
Elijah Smith
Ryan Smith
Adrian Tynio
Elijah Whicker
Evan Woods

Coaches:

Steven Sauer
Jay Wood
Chris York
Richard Martin



Board of County Commissioners
May 12, 2025
6:00 PM

Item number: VI.a.

Budget Amendments

Contact: Tammy Keaton - Finance Director

Summary:

Budget Amendment #73 To appropriate insurance claim funds for damage to the shelter at park
Budget Amendment #74 To appropriate insurance claim funds for accident involving vehicle #1005
Budget Amendment #75 To transfer funds to cover overages in the Elections Department
Budget Amendment #76 To appropriate funding for Drug Screening for Misc Contractual Services

ATTACHMENTS:

Description	Upload Date	Type
Budget Amendments 73,74,75	5/9/2025	Cover Memo
Budget Amendment 76	5/13/2025	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, 2025

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
	Parks			
100.6121.5000352	Maint. & Repairs Buildings	\$ 1,000.00	\$ 21,038.56	\$ 22,038.56
				\$ -
	TOTALS	<u>\$ 1,000.00</u>	<u>\$ 21,038.56</u>	<u>\$ 22,038.56</u>

This budget amendment is justified as follows:

To appropriate insurance claim supplement funds for accident
Tree fell onto shelter at park

This will result in a net increase of \$21,038.56 in the expenditures and other financial use of 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			\$ -
100.3839.3839850	Insurance Claims	\$ 26,849.94	\$ 21,038.56	\$ 47,888.50
	TOTALS	<u>\$ 26,849.94</u>	<u>\$ 21,038.56</u>	<u>\$ 47,888.50</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 12th day of May, 2025 .

Verified by the Clerk of the Board _____

Department Head's Approval _____

Date _____


County Manager's Approval _____

5/8/25
Date


Finance Director's Approval _____

5/8/2025
Date

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, 2025

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
	Economic Development			
100.4920.5000351	Maint. & Repairs Auto	\$ 500.00	\$ 4,500.89	\$ 5,000.89
				\$ "
	TOTALS	\$ 500.00	\$ 4,500.89	\$ 5,000.89

This budget amendment is justified as follows:

To appropriate insurance claim supplement funds for accident
Accident Involving Vehicle 1005 on 4-21-2025 Claim number 4A2504HX5V0-0001

This will result in a net increase of \$4,500.89 in the expenditures and other financial use of 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			\$ "
100.3839.3839850	Insurance Claims	\$ 47,888.50	\$ 4,500.89	\$ 52,389.39
	TOTALS	\$ 47,888.50	\$ 4,500.89	\$ 52,389.39

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 12th day of May, 2025 .

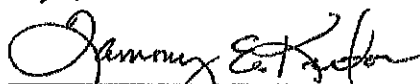
Verified by the Clerk of the Board _____

Department Head's Approval _____

Date _____


County Manager's Approval _____

5/8/25
Date


Finance Director's Approval _____

5/8/2025
Date

STOKES COUNTY BOARD OF ELECTIONS

1101 MAIN STREET

P O BOX 34

DANBURY, NC 27016

Phone: (336) 593-2409 Fax: (336) 593-4022

Email: vote@co.stokes.nc.us

Website: www.co.stokes.nc.us

Jason Perry, Director

Memorandum

To: Stokes County Board of Commissioners

From: Jason Perry, Board of Elections Director

Date: May 8, 2025

Re: Budget Amendment For Election Expenses

This transfer concerns an increase in funds for the Telephone account number to cover expenses associated with the new elections building. Charges for the building's security system have resulted in an additional cost.

This transfer also concerns an increase in funds in additional account numbers to cover election expenses in Salaries & Wages Part Time, Departmental Supplies, Travel, Training, Dues & Subscriptions, and Advertising.

Significant voter turnout – in particular during early voting – during the recent presidential election notably resulted in a need for additional hours worked for part time election workers. Additional factors resulting in increased election costs included the need for county elections offices to reprint ballots following the withdrawal of a candidate, as well as a statewide recount.

Thank you.

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, 2025.

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
	Board of Elections			
100.4170.50005	Improvements	\$ 77,187.80	\$ (7,100.00)	\$ 70,087.80
100.4170.50000	Salaries & Wages Overtime	\$ 2,750.00	\$ (2,500.00)	\$ 250.00
100.4170.50003	Telephone	\$ 3,050.00	\$ 2,000.00	\$ 5,050.00
100.4170.50000	Salaries & Wages Part Time	\$ 9,000.00	\$ 4,500.00	\$ 13,500.00
100.4170.50002	Departmental Supplies	\$ 10,600.00	\$ 1,000.00	\$ 11,600.00
100.4170.50003	Travel	\$ 2,000.00	\$ 500.00	\$ 2,500.00
100.4170.50003	Training	\$ 250.00	\$ 100.00	\$ 350.00
100.4170.50004	Dues & Subscriptions	\$ 800.00	\$ 500.00	\$ 1,300.00
100.4170.50003	Advertising	\$ 200.00	\$ 1,000.00	\$ 1,200.00
	TOTALS	\$ 105,837.80		\$ 105,837.80

This budget amendment is justified as follows:

To transfer funds from Improvements to Telephone for monthly charge for access door controls and security system. This was an additional cost when moving to new building. To transfer funds from Improvements and Salaries & Wages Overtime to cover elections expenses regarding Salaries & Wages Part Time, Departmental Supplies, Travel, Training, Dues & Subscriptions, and Advertising. Significant voter turnout, in particular during early voting, during the recent presidential election resulted in a need for additional hours worked for part time workers. Additional factors resulting in increased election costs included the need for county elections offices to reprint ballots following the withdrawal of a candidate, as well as a statewide recount.

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

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 12th day of May, 2025.

Verified by the Clerk of the Board

[Signature]
Department Head's Approval

5/7/25
Date

[Signature]
County Manager's Approval

5/8/25
Date

[Signature]
Finance Director's Approval

5/8/2025
Date



Stokes County
Department of Social Services

Post Office Box 30
Danbury, North Carolina 27016

www.co.stokes.nc.us

(336)593-2861 • Fax (336)593-9362 • Courier # 09-16-01

Stacey S. Elmes
Director

MEMORANDUM

To: Board of Commissioners

From: Lee Richardson/Stacey Elmes, DSS Director /SE

Date: May 12, 2025

RE: Budget Amendment
Misc Contractual Services & Travel & SSBG State in Home

This amendment will increase monies for the Misc Contractual Services expenditure account for additional Drug Screen cost. Also, transfer funding from SSBG to SSBG State in Home care. 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, 2025.

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
100-5310-5000440	Misc Contractual Services	\$ 50,000.00	\$ 15,000.00	\$ 65,000.00
100-5310-5041013	TANF Emergency Assistance	\$ 120,000.00	\$ (15,000.00)	\$ 105,000.00
100-5310-5000183	Prof. Services - SSBG Level II State In	\$ 27,014.00	\$ 8,500.00	\$ 35,514.00
100-5310-5000181	Prof. Services - SSBG Level I	\$ 125,000.00	\$ (8,500.00)	\$ 116,500.00
	TOTALS	\$ 322,014.00	\$ -	\$ 322,014.00

This budget amendment is justified as follows:

To appropriate funding for Drug Screening for Misc Contractual Services.

Also, move Funding from SSBG Level I to SSBG Level II State in Home care.

This will result in a net of \$ 0 monies in the expenditures and other financial use to the County's.

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

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 12th day of May, 2025.

Verified by the Clerk of the Board

Stacey Elmer
Department Head's Approval

[Signature]
County Manager's Approval

Sammy E Keaton
Finance Director's Approval

Olivia Long
Date 5/12/25

5/12/25
Date

5/12/2025
Date



**Board of County Commissioners
May 12, 2025
6:00 PM**

Item number: VII.a.

Request to Amend the Stokes County Animal Control Ordinance

Contact: Tommy Reeves, Animal Control Director

Summary:

Animal Control Director Tommy Reeves is presenting for consideration an Amended Animal Control Ordinance for Stokes County. Director Reeves is also requesting approval of Amended Animal Control Advisory Board (ACAB) bylaws. Both documents have been reviewed and approved by legal.

The ordinance and bylaws were first introduced at the Board of Commissioners Meeting on March 24th, 2025. Since its introduction, a few small changes have been made to the recommended new ordinance - they are highlighted in red within the body of the document.

Attached for viewing is the current Animal Control Ordinance, recommended new Animal Control Ordinance, current bylaws for the ACAB, and the recommended new bylaws for the ACAB.

ATTACHMENTS:

Description	Upload Date	Type
Current Animal Control Ordinance	3/21/2025	Cover Memo
New Amended Animal Control Ordinance	5/9/2025	Cover Memo
Current ACAB Bylaws Page 1	4/11/2025	Cover Memo
Current ACAB Bylaws Page 2	4/11/2025	Cover Memo
Current ACAB Bylaws Page 3	4/11/2025	Cover Memo
Amended Animal Control Advisory Board Bylaws	3/24/2025	Cover Memo

STATE OF NORTH CAROLINA)	AN ORDINANCE CREATING A STOKES COUNTY
)	ANIMAL CONTROL DEPARTMENT, PRESCRIBING
)	THE DUTIES OF THE DEPARTMENT,
)	REGULATIONS REGARDING ANIMAL,
)	AND PROVIDING FOR THE ENFORCEMENT OF
COUNTY OF STOKES)	SAID REGULATIONS

ARTICLE I. GERERAL

Section 1. Definitions.

As used in this ordinance, the following words mean:

Acceptable restraint: To tether an animal to a running line, pulley, or trolley system using a properly fitting buckle-type collar, or body harness (cannot be made of metal, rope, wire or any material that would be hazardous to the animal's health) Any tethering device used shall be at least ten feet in length and attached in such a manner as to prevent strangulation or other injury to the animal or entanglement with objects. It must have swivels on both ends and does not exceed ten percent of the animal's body weight. All collars or harnesses used for the purpose of the lawful tethering of an animal must be made of nylon or leather. The tethering device must not deprive the animal full access to adequate food, water and shelter.

Adequate Shelter for Dogs: The shelter shall have access that is suitable for the species, age, condition, size and type of animal. It shall consist of 4 walls, a roof, a raised / elevated floor, be structurally sound and in good repair. It must protect the animal from the elements (wind/rain/ice/sleet/snow/sun). The structure should be provided with a sufficient quantity of suitable bedding material consisting of straw, cedar or pine shavings or equivalent to help provide protection against cold and promote retention of body heat. When sunlight is likely to cause heat stroke of an animal tied or confined outside, sufficient shade by natural or artificial means (not to include the dog house) must be provided to protect the animal.

Animal Control Officer: The person designated by the Stokes County Board of Commissioners to enforce this Ordinance and carry out such other duties with respect to Animal Control as may be designated by the Board.

Agricultural operation: means an activity that is necessary for the commercial growing and harvesting of crops or the raising of livestock or poultry.

Animal Shelter: Any premises designated by the County for the purpose of impounding and caring for all animals found running at large or otherwise subject to impounding in accordance with provisions of this ordinance.

At Large: Any animal shall be deemed to be at large when he is off the property of his owner and not under the control of a competent person.

Exposed to Rabies: An animal has been exposed to rabies within the meaning of this ordinance, if it has been bitten by, or exposed to, any animal known or suspected to have been infected with rabies.

Dangerous Dog: A dog that:

- a) Without provocation has killed or inflicted severe injury on a person; or
- b) Is determined by the Animal Control Officer to be potentially dangerous because the dog has engaged in one or more of the behaviors listed under “Potentially Dangerous Dog”.
- c) Is owned or harbored primarily or in part for the purpose of dog fighting, or any dog trained for dog fighting.
- d) When unprovoked: (a) Inflicts severe injury on a human being on public or private property; or (b) kills a domestic animal or livestock while off the owner's property; or (c) has been previously declared potentially dangerous and the owner having received notice of such declaration and the dog subsequently aggressively bites, attacks or endangers the safety of humans or domestic animals or livestock.

Kennel, Dealer, Breeder or **Pet Shop:** Any person, group of persons, partnership or corporation engaged in buying, selling, breeding, or boarding pet animals on a commercially zoned property.

Neutered Male: Any male which has been operated upon to prevent reproduction.

Nuisance: Any animal is deemed a public nuisance and a threat to public health, safety, welfare, and tranquility if it repeatedly:

- a) Chases pedestrians, bicycles, animals, or motorized vehicles; or
- b) Snaps at people; or
- c) Roams in packs; or
- d) Fights with other animals; or
- e) Barks or howls; or
- f) Destroys or defaces lawns, shrubs, trees, agricultural crops, or other property; or
- g) Scatters garbage out of cans or other containers; or
- h) Takes personal property from where it belongs; or
- i) Creates a nuisance in any other way

Owner: Any person, group of persons, firm, partnership or corporation owning, keeping, having charge of, sheltering, feeding, harboring or taking care of any animal. The owner is responsible for the care, actions and behavior of his animals.

Potentially Dangerous Dog: a dog that the Animal Control Officer determines to have:

- a) Inflicted a bite on a person that resulted in broken bones or disfiguring lacerations or required cosmetic surgery or hospitalization; or
- b) Killed or inflicted severe injury upon a domestic animal when not on the owner's real property; or
- c) Approached a person when not on the owner's property in a vicious or terrorizing manner in an apparent attitude of attack.

Restrain: Any animal is under restraint within the meaning of this ordinance if it is controlled by means of a tether or leash or it is within a vehicle being driven or parked; or is within a secure enclosure.

Restraint of a dangerous or potentially dangerous dog: Confinement in a securely enclosed pen or other structure having a roof, cement floor, and secured by a padlock. When this type of dog is outside this pen or structure, it must be restrained and held by the owner, or one who is in direct control, by an adequate leash, and the dog must be muzzled with a humane muzzle at all times. At no time shall restraint of this type of dog be accomplished by tethering it outside the pen or structure.

Running at Large: A dog or cat is considered to be running at large if it is off the premises of its owner and not under the control of the owner or some other person.

Spayed Female: Any female which has been operated upon to prevent conception.

Stray: Any dog or cat that appears stray, homeless or unwanted, and any dog that is not displaying a valid rabies tag, except when the dog is being displayed or performing at a show, hunting, performing at obedience trials, tracking tests, field trials, schools or other similar events sanctioned and supervised by a recognized organization.

Tethering: Attaching an animal to a stationary object by means of a chain, cable, rope, or similar device that has swivels on both ends that is of appropriate size for the animal so not to obstruct its ability to move freely.

Vicious Animal: An animal that has made an unprovoked attack on a human by biting or in any manner causing abrasions or cuts of the skin that requires a visit to the doctor, urgent care or hospital; or one which habitually or repeatedly attacks farm stock and other pets.

Section 2. Establishment and Composition of an Animal Control Department, Appointment, and Compensation of Department Employees

There is hereby created an Animal Control Department of the county, which shall be composed of such employees as shall be determined by the Board of County Commissioners. Such employees shall be hired and compensated in accordance with the policies of the County of Stokes Personnel Policies Handbook.

Section 3. General Duties of Animal Control Department

The Animal Control Department shall be charged with the responsibility of:

- a) Enforcing in this county, all state and county laws and ordinances relating to the care, custody, and control of animals
- b) Cooperating with the Health Director and assisting in the enforcement of laws of the state with regard to animals and especially with regard to vaccination of dogs and cats against rabies and the confinement or leashing of vicious animals
- c) Investigating cruelty or animal abuse with regard to all animals.
- d) Making such canvasses of the county, including the homes in the county, as it deems necessary for the purpose of ascertaining that all dogs are duly and properly listed for tax purposes, and that all dogs, cats and ferrets are vaccinated against rabies
- e) Operating the Animal Control Shelter pursuant to policies of the Board of County Commissioners and the State of North Carolina.

Section 4. Records to be kept by the Animal Control Department

It shall be the duty of the Animal Control Department to keep or cause to be kept, accurate and detailed records of:

- a) Impoundment and disposition of all animals coming into animal shelter
- b) Bite cases, violations and complaints, and investigation of same.
- c) All monies belonging to the county which were derived from impoundment fees, penalties, adoptions and sales of animals.

- d) All other records deemed necessary by the county manager.

Section 5. Animal Control Advisory Council

There is hereby created an Animal Control Advisory Council to advise the Board of County Commissioners and the county manager with respect to animal control matters. The Animal Control Advisory Council shall be composed of members appointed by the Board of County Commissioners to serve at the pleasure of the Board.

Section 6. General Duties of Keepers of Animals

It shall be unlawful for any person to keep animals under unsanitary or inhumane conditions or to fail to provide proper food and fresh water daily, proper shelter from weather and reasonably clean-living quarters for such animals, or to fail to provide proper medical, attention for sick, distressed, or injured animals, as well as adequate inoculation against disease, according to the species of animals kept.

Section 6.1 Adequate Shelter for Dogs

The shelter shall have access that is suitable for the species, age, condition, size and type of animal. It shall consist of 4 walls, a roof, a raised / elevated floor and be structurally sound and in good repair and must protect the animal from the elements (wind/rain/ice/sleet/snow/sun). The structure should be provided with a sufficient quantity of suitable bedding material consisting of straw, cedar or pine shavings or equivalent to help provide protection against cold and promote retention of body heat. When sunlight is likely to cause heat stroke of an animal tied or confined outside, sufficient shade by natural or artificial means (not to include the dog house) must be provided to protect the animal.

Section 7. Cruelty to Animals

It shall be unlawful for any person to molest, torture, torment, deprive of necessary sustenance, cruelly beat, needlessly mutilate or kill, wound, injure, poison, abandon or subject to conditions detrimental to its health or general welfare of any animal, or to cause or procure such action. The words "torture" and "torment" shall be held to include every act, omission or neglect whereby unjustifiable physical pain, suffering or death is caused or permitted; but such terms shall not be constructed to prohibit lawful shooting of birds, deer, or other game for humane food; nor to prohibit the animal control department or its agents or veterinarians from destroying dangerous, unwanted or injured animals in a humane manner. (reference- N.C.G.S. 14-360)

Section 8. Confinement, Muzzle, and Control of Vicious or Dangerous Dogs or Animals

It shall be unlawful for any owner to keep any vicious, fierce, dangerous, or potentially dangerous dog or animal within the county, unless it is confined within a secure building, pen or enclosure as defined in this Ordinance, or unless it is securely muzzled and under restraint by a competent person who, by means of a secure leash, and have such animal firmly under control at all times.

Violators of this section shall be guilty of a Class Three (3) Misdemeanor under N.C.G.S. 14-49(a) and shall be fined not more than \$500 per violation.

Section 9. Animals Creating Nuisance Subject to Specific Security Measures

- a) If an animal is reported to an Animal Control Officer as being a nuisance, the Animal Control Officer shall investigate to determine whether the animal in question falls within the definition of Nuisance in Section 1. If the Animal Control Officer finds that the animal is a Nuisance, the Animal Control Officer shall order the animal to be secured and subject to the following specific security measures:
- b) Specific Security Measures Required:
 - 1) While the animal is outside unsupervised, the animal must be secure on the owner's property in a 10 ft. x 10 ft. kennel with a solid floor and solid roof with padlock on kennel door. While outside the animal still must be in compliance with all county and North Carolina State Laws regarding proper housing and life sustaining substances.
 - 2) While the animal is outside being supervised, the animal may be on a non-retractable leash controlled by someone at least 18 years of age who has full control of the animal at all times.
 - 3) Animal must be current on Rabies Vaccinations at all times as outlined in North Carolina General Statue 130A-185. A vaccination – the owner of a cat, dog, or ferret over 4 months of age shall have the animal vaccinated against rabies.
 - 4) The animal's owner may not sell, give away or in any way move the animal from the location where the animal lives without 24 hours prior notification to the Stokes County Animal Control Department.
- c) In addition to criminal penalties, any person violating the order set forth in subsection (a) above shall be subject to the following civil penalties:
 - 1) First Offense – Written Warning
 - 2) Second Offense - \$100 civil penalty
 - 3) Third Offense - \$200 civil penalty
 - 4) Fourth Offense - \$300 civil penalty
 - 5) Fifth Offence - \$400 civil penalty
 - 6) Sixth Offense and subsequent offense - \$500 civil penalty and seizure of the animal
- d) The animal's owner shall comply with the ORDER no later than the due date specified by implementing the specified security measures which must be approved by Stokes County Animal Control Department unless a written appeal is filed within three (3) days of service of the order with the Stokes County Manager at the Stokes County Administrative Building, 1014 Main Street, Danbury, NC 27016.

Section 10. Dog Privilege Tax Tag

- a) It is the purpose of this Section to supplement State Law by providing a procedure for the enforcement of laws and requiring dogs to wear a privilege tax tag
- b) It shall be unlawful for any dog owner or keeper to fail to provide his dog with a dog privilege tax tag to be issued annually by Stokes County and to take such action as is necessary to ensure that said privilege tax tag is worn by said dog at all times except as otherwise provided in this ordinance.
- c) It shall be the duty of the Stokes County Tax Department to provide the animal shelter with a privilege tax list so that tags may be mailed. The tag is to contain a number or other designation, and a record is to be kept of the person whom the tag has been mailed or otherwise deferred. After the initial mailing by September 1, dog tags may be obtained at the animal shelter only.
- d) In addition to all other penalties prescribed by law, a dog is subject to impoundment in accordance with the provisions of this ordinance if the dog is found not to be wearing a currently valid dog privilege tax tag. Provided, however, that the provisions of this section shall not apply to any dog being kept in any governmental facility or veterinary hospital.

- e) It shall also be unlawful for any individual moving into Stokes County who has or keeps a dog to fail to obtain a valid rabies tag and dog privilege tax tag within (30) days of moving into the County.
- f) The fee for the privilege tax tag shall be six dollars (\$6.00) per animal. In the event the tag is lost or stolen, a replacement tag can be obtained at the animal shelter for six dollars (\$6.00) per animal.

Section 11. Exemptions from Ordinance

Hospitals, clinics, and other premises operated by licensed veterinarians for the care and treatment of animals and exempt from of the provisions of this ordinance, except Sections 6,7,8,9.

Section 12: Interference with Enforcement of Ordinance

It shall be unlawful for any person to interfere with, hinder or molest the animal control department or its agents or animal control officers or veterinarians in the performance of any duty authorized by this ordinance, or to seek to release any animal in the custody of such agents, except as otherwise specifically provided.

ARTICLE II. RABIES CONTROL

Section 13. Compliance with State Law; Article as Supplement to State Law

- a) It shall be unlawful for any dog, cat, or ferret owner to fail to comply with the state laws relating to the control of rabies. A civil penalty for non-compliance of one hundred (\$100) shall be imposed if owner does not comply within 72 hours of a written warning. (G.S. 130A-192)

Section 14. Inoculation of Dogs, Cats and other Animals

- a) It shall be unlawful for an owner to fail to provide current inoculation against rabies (hydrophobia) for any dog, cat or ferret four (4) months of age or older. Should it be deemed necessary by the County Health Director or the State Public Health Veterinarian that other pets be inoculated in order to prevent a threatened epidemic or to control an existing epidemic, it shall be unlawful for an owner to fail to provide current inoculation against rabies for that animal.
- b) A dog, cat, or ferret that has not been previously vaccinated against rabies is considered “currently vaccinated” against rabies 28 days after the date of the initial, or primary, rabies vaccination.

Section 15. Inoculation Tag for Dogs

- a) Upon complying with the provisions of Section 14, there shall be issued to the owner of the dog inoculated a numbered metallic tag, stamped with the number and the year for which issued, and indicating that the dog has been inoculated against rabies.
- b) It shall be unlawful for any dog owner to fail to provide his dog with a collar or harness to which a current tag issued under this section is secure attached. The collar or harness, with attached tag, must be worn at all times, except during the time the dog is performing at shows, obedience trials, tracking tests, field trails, training schools or other events sanctioned and supervised by a recognized organization.
- c) It shall be unlawful for any person to use for any dog a rabies inoculation tag issued for a dog other than the one using the tag.

Section 15.1 Evidence of Inoculation of Cats and Ferrets

Cats and Ferrets shall not be required to wear the metallic tag referred to in Section 15, but the owner of the cat or ferret shall maintain sufficient written evidence to prove that his/her cat or ferret has a current rabies inoculation

Section 16. Reports and Confinement of Animals Biting Persons or Showing Symptoms of Rabies.

- a) Every animal which has bitten any person or which shows symptoms of rabies shall be confined immediately and shall be promptly reported to the animal control department, and thereupon shall be securely quarantined, at the direction of the animal control department, for a period of ten (10) days, and shall not be released from such quarantine except by written permission from the animal control department.
- b) Animals quarantined under this section shall be confined in a veterinary hospital or at the county animal shelter, at the expense of the owner; provided, however, that if any animal control officer determines that the owner of an animal which must be quarantined has adequate confinement facilities upon his own premises, the animal control officer shall authorize the animal to be confined on the owner's premises, the animal control officer shall revisit the premises for inspection purpose at approximately the middle of the confinement period and again at the conclusion of the confinement period.
- c) In the case of stray animals whose ownership is not known, the supervised quarantine required by this section shall be at the county animal shelter.
- d) If rabies does not develop within ten (10) days after an animal is quarantined under this section, the animal may be released from quarantine with the written permission of the animal control department. If the animal has been confined in the county animal shelter, the owner shall pay the sum equal to ten dollars (\$10.00) for each day of confinement to defray the cost of feeding, upon reclaiming the animal.

Section 17. Destruction or Confinement of Animal Bitten by Rabid Animal

In accordance with General Statute 130A-197 when the local health director reasonably suspects that an animal required to be vaccinated under this Ordinance has been exposed to the saliva or tissue of a rabid animal or animal reasonably suspected of having rabies, the animal shall be considered to have been exposed to rabies. An animal exposed to rabies shall be destroyed immediately by its owner, the county Animal Control Officer or a peace officer unless the animal has been vaccinated against rabies in accordance with this Ordinance for more than 28 days prior to being exposed, and has been given a booster dose of rabies vaccine within five days of the exposure. As an alternative to destruction, the animal may be quarantined at a facility approved by the local health director for a period up to six months, and under reasonable conditions imposed by the local health director.

Section 18. Area-wide Emergency Quarantine

- a) When reports indicate a positive diagnosis of rabies, the county director of public health shall order an area-wide quarantine for such period as it deems necessary. Upon invoking of such emergency quarantine, no animal shall be taken into the streets or permitted to be in the streets during such period. During such quarantine, no animal may be taken or shipped from the county without permission of the animal control department, each member of the animal control department and the police and sheriff's department hereby fully authorized, during such emergency, to impound any animal found running at large in the county.

During the quarantine period, the animal control department or the local health authorities shall be empowered to provide for a program of mass immunization by the establishment of temporary emergency rabies vaccination facilities strategically located throughout the county.

- b) In the event, there are additional positive cases of rabies occurring during the period of quarantine, such period of quarantine may be extended at the discretion of the county director of public health.

Section 19. Postmortem Diagnosis

- a) If an animal dies while under observation of rabies, the head of such animal shall be submitted to the state laboratory in Raleigh for diagnosis.
- b) The carcass of any dead animal exposed to rabies shall be surrendered to the Animal Control Department. The head of such animal shall be submitted to the state laboratory in Raleigh for diagnosis.

Section 20. Unlawful Killing or Releasing of Certain Animals.

It shall be unlawful for any person to kill or release any animal under observation for rabies, any animal suspected of having been exposed to rabies, any animal that has bitten a human, or to remove such animal from the county without written permission from the animal control department and the county director of public health.

Section 21. Failure to Surrender Animal for Quarantine or Destruction

It shall be unlawful for any person to fail or refuse to surrender any animal for quarantine or destruction as required in this article, when demand is made therefore by the animal control department.

ARTICLE III. IMPOUNDMENT

Section 22. General Provisions

- a) Any animal which appears to be lost, strayed or unwanted, or which is found to be not wearing a currently valid rabies vaccination tag, as required by state law or this ordinance, or which is found at large or not under restraint in violation of this ordinance shall be impounded by the animal control department and confined in the animal shelter in a humane manner. Impoundment of such an animal shall not relieve the owner thereof from any penalty which may be imposed for violation of this ordinance.
- b) It shall be unlawful for any owner or his agent to permit a female animal to run at large or be tethered or kept where more animals can breed during estrus. Any such animal must be kept in an enclosure that cannot be breached or have accessible openings of 1" or more or be, at all times, under restraint or direct control of the owner or agent.
- c) Any person violating the order set forth in subsection (b) above shall be subject to the following civil penalties:
 - 1) First Offense – Written Warning
 - 2) Second Offense - \$100 civil penalty
 - 3) Third Offense - \$200 civil penalty
 - 4) Fourth Offense - \$300 civil penalty
 - 5) Fifth Offense - \$400 civil penalty

- 6) Sixth Offense and subsequent offense - \$500 civil penalty and seizure of the animal

Section 23. Notice to Owner

Immediately upon impounding an animal, the animal control department shall make reasonable effort to notify the owner and inform such owner of the conditions whereby the animal may be redeemed. If the owner is unknown, notice of such impoundment shall be posted for 72 hours, or until the animal is disposed of, on a bulletin board at the animal shelter, and the time and place of the taking of such animal, together with the time and date of posting the notice shall be stated therein.

ARTICLE IV. FEES

Section 24. Redemption by Owner

The owner of an animal impounded under this article may redeem the animal and regain possession thereof within seventy-two (72) hours (three days) after notice of impoundment is given or posted, as required by Section 23, by complying with all applicable provisions of this ordinance and paying a redemption fee of twenty-five dollars (\$25.00) plus a boarding fee of ten dollars (\$10.00) for each day the animal is held at the animal shelter. Valid proof of ownership is required for redemption of animal. Examples of valid proof of ownership could be but is not limited to current rabies vaccination certificates, vet records, current county tax tag, or receipt of purchase. The owner of an animal impounded and not redeemed within the required holding period shall be responsible for the fees incurred, whether or not the animal is claimed.

Redemption Fee	\$25.00
Boarding Fee	\$10.00
Rabies vaccination	\$10.00
County Taxes	\$6.00

Section 24-1. Kennel Permits

Any individual who operates a breeding kennel that has five (5) or more female breeding dogs must acquire breeding permit from the Animal Control Department. The fee for this breeding permit applies per year per location used for housing breeding animals. The permit allows inspection by animal control Monday-Friday (8:30 am to 5:00 pm). The fee for a permit is as follows:

0 – 50 dogs	\$300.00
51 – 75 dogs	\$500.00
76 – 100 dogs	\$850.00
100 + dogs	\$850.00 plus \$5.00 per dog over 100

Section 25. Destruction or Adoption of Unredeemed Animals

- a) If an impounded animal is not redeemed by the owner within the period prescribed in Section 24, it may be destroyed in a humane manner or offered for adoption by any responsible adult who is willing to comply with this ordinance. Such animal may be adopted by an approved adopter and pays an adoption fee. There will be no tag required for cats or out of county dogs. The services included in the adoption fee for dogs are as follows:

1. Spay or neuter
2. Heart worm test
3. Rabies shot or voucher
4. Stokes County taxes for current year
5. Parasite treatment
6. First dhpp shot

The services included in adoption for cats are as follows:

1. Spay or neuter
 2. Rabies shot or voucher
 3. FIV & Feline leukemia test
 4. FVRCP & leukemia shots
 5. Parasite treatment
- b) Any person that elects to surrender an animal that they have had in their custody and care for at least 72 hours (3 days) to the animal shelter, shall pay a fee of forty dollars (\$40.00). Also, any person that elects to surrender a litter of puppies or kittens shall pay a fee of forty dollars (\$40.00) and will receive forty dollars (\$40.00) voucher towards the spay or neuter of an animal.
- c) No dog owner may be permitted to adopt his own dog under the provisions of this section, but he must comply with the provisions of Section 24, in order to reclaim a dog that has been impounded pursuant to state law or this article.
- d) No animal which has been impounded by reason of being a stray, unclaimed by its owner, shall be allowed to be adopted from the animal shelter during a period of emergency rabies quarantine invoked pursuant to Section 18, except by special authorization of the public health officials.

ARTICLE V. TETHERING

Section 26. Tethering

- a) No person shall tether, fasten, chain, tie, or restrain an animal, or cause an animal to be tethered, fastened, chained, tied, or restrained, to a structure, tree, fence, or any other stationary object, except as specifically set forth in this Article V.
- b) During periods of acceptable restraint, no animal shall be tethered to a running line, pulley, or trolley system by means of a pinch, choke, or prong collar. No tow chains or logging chains are permitted. The line connecting the animal to the trolley system must have a swivel at each end. No more than one animal may be tethered to one restraint device at one time.

- c) No person shall tether or restrain an animal outdoors by any means during extreme weather (at or below freezing temperatures/ high heat) or during periods of driving rain, tornado, hurricane, or periods when a severe weather warning has been issued for the area where the animal is located.
- d) No person shall tether outdoors an animal who is severely sick, diseased, injured or a puppy under the age of 6 months.
- e) Under no circumstances may the tethering device itself be placed around the animal's neck.
- f) Notwithstanding subdivision (a), a person may do any of the following:
 - 1. Tether an animal pursuant to the requirements of a camping or recreational area, not to exceed 7 days.
 - 2. Tether an animal while engaged in, or actively training for, an activity that is conducted pursuant to a valid license issued by the State of North Carolina if the activity for which the license is issued is associated with the use or presence of an animal. Nothing in this paragraph shall be construed to prohibit a person from restraining an animal while participating in activities or using accommodations that are reasonably associated with the licensed activity.
 - 3. Tether an animal while actively engaged in any of the following:
 - i. Conduct that is directly related to the business of shepherding or herding cattle or livestock.
 - ii. Conduct that is directly related to the business of cultivating agricultural products, if the restraint is reasonably necessary for the safety of the animal.
 - iii. Conduct involving law enforcement activities.
- g) Nothing in this Article shall be construed to prohibit a person from walking a dog with a hand-held leash.
- h) The minimum enclosure size for dogs must be 100 square feet per dog up to 50 pounds. Dogs 51 pounds or more must have 200 square feet per dog per kennel. Excrement must be removed daily from any dog enclosure.
- i) Violations:
 - 1. A person who violates this Article is guilty of a violation or a misdemeanor as defined by Section 31 of this ordinance.
 - 2. Notwithstanding subdivision (f), animal control may issue a correction warning to a person who violates this chapter, requiring the owner to correct the violation, in lieu of a civil violation or misdemeanor, unless the violation endangers the health or safety of the animal, the animal has been wounded as a result of the violation, or a correction warning has previously been issued to the individual.
 - 3. A correction warning must be in writing and can be no longer than 3 days to correct unless it is not safe for the animal and then corrective measures must be immediately taken.

ARTICLE VI. RUNNING AT LARGE

Section 27. Running at large

- a) It shall be unlawful for:
 - 1. a female dog or cat to be at large during its estrus period. During this period, the owner must restrain the animal in a manner that will prevent it from coming in contact with a male of its

species. This sub-section shall not be construed to prohibit the intentional breeding of animals on the premises of the owner of the animal.

- b) Exceptions.
 - 1. A dog or cat which is not dangerous may be at large in the course of a show, obedience school, tracking tests, field training or other events sanctioned or supervised by a recognized organization. Hunting dogs may be at large in the course of hunting, provided they are under the control of the owner.
 - 2. A dog or cat that is running freely and remains on the owner's property.
 - 3. A dog in a designated dog park, school, building or other area approved for dogs to run off of a leash. The dog must have a current rabies vaccination. Proof of a current rabies vaccination must be with the dog or cat at all times as required by Article II Section 15 of this ordinance.
 - 4. This exception does not exempt an owner from otherwise complying with any other provision of this Chapter.
- c) Animal Control shall impound at the county animal shelter any dog or cat found to be at large in violation of this section.
- d) A dog or cat impounded for running at large may be reclaimed by its owner only upon the owner's agreement to have the animal microchipped at the owner's expense within thirty days of the date the animal is reclaimed. Proof of microchipping the animal impounded must be provided to Animal Control. Animal control may microchip the animal at the owners request and expense.
- e) Dogs and cats shall be vaccinated by the animal shelter when reclaimed at the owner's expense or written proof of rabies vaccination must be provided at the time of reclamation by the owner.
- f) A dog or cat impounded for running at large for a second or subsequent time may be reclaimed by its owner only upon the owner's agreement to have the animal altered at the owner's expense within thirty days of the date the animal is reclaimed. Notwithstanding this requirement, a dog or cat impounded for running at large a second or subsequent time will not be required to be altered provided the owner has notified the animal shelter of the missing animal within three (3) business days of impoundment.

Section 28. Procedure with Respect to Redemption or Adoption of Unvaccinated Animals

- a) Unless proof of a current rabies vaccination can be furnished, every person who either adopts or redeems an animal at the animal shelter shall be given a "proof of rabies vaccination card" at the time of the redemption or adoption. This card shall be stamped with the date stating the maximum time limit allowed to take the animal to the veterinarian of such person's choice for rabies vaccination. The time limit for dogs and cats four (4) months and older will be forty-eight (48) hours, with Sundays and Holidays excluded. For puppies and kittens under four (4) months, the time limit will vary according to their age.
- b) The proof of rabies vaccination card will be completed and returned to the animal shelter by the veterinarian. If this card is not returned to the animal shelter within the time specified on the card, an animal control officer will be dispatched to retrieve the dog or cat.
- c) Payment for the rabies vaccination provided for in this section will be the responsibility of the person redeeming or adopting the dog or cat.
- d) The adoption fee includes rabies vaccine or voucher.

Section 29. Suspected Rabid Animals Not to be Redeemed or Adopted

Notwithstanding any other provision of this article, an animal impounded which appears to be suffering from rabies shall not be redeemed or adopted, but shall be dealt with in accordance with Article II of this Ordinance.

Section 30. Destruction of Wounded or Diseased Animals

- a) Notwithstanding any other provisions of this article, any animal impounded which is badly wounded or diseased (not a rabies suspect) and has no identification shall be destroyed immediately in a humane manner. If the animal has identification, the animal control department shall attempt to notify the owner before disposing of such animal, but if the owner cannot be reached readily, and the animal is suffering, the animal control department may destroy the animal at its discretion in a humane manner.
- b) If an animal is determined by the animal control officer or any law enforcement officer to pose an immediate danger to the health and safety of any person, the animal may be destroyed on-site with or without prior notification to the owner if all other means of capture have been unsuccessful, or if trying to capture the animal would put the officer in a dangerous situation.
- c) If the animal control officer and/or law enforcement officer does destroy an animal on site, he/she shall submit a written report of the incident to the Chief Animal Control Officer within twenty-four (24) hours (weekends and holidays excluded) of the incident and shall make a good faith attempt to notify the owner of the destroyed animal. The Chief Animal Control Officer will review the incident with the County Manager.

Section 31. Penalties

- a) Criminal Penalties – Persons violating this ordinance shall be guilty of a Class Three (3) Misdemeanor and shall be fined not more than Five Hundred Dollars (\$500). Each day of a violation shall constitute a separate offense. The payment of a fine imposed in criminal proceedings does not relieve the person of liability for any taxes, fees, costs or civil penalties otherwise imposed by this ordinance.
- b) Civil Penalties – In addition to criminal penalties, persons who violate this ordinance shall be subject to civil penalties for each violation in the amount established by this Ordinance. Each day of a violation shall constitute a separate offense. (References- Section 22. General Provisions(c))
- c) Citations – The Animal Control Officer is authorized to issue criminal and civil citations to violators of this ordinance. All civil penalties must be paid within 72 hours. No impounded animal may be redeemed until all civil penalties, fees and costs are paid in full.
- d) Civil Action – Civil penalties may be recovered against violators in a civil action by the County. In addition to the civil penalties, the County may recover court costs including reasonable attorney fees incurred by the County.
- e) Equitable Remedies – Enforcement of this ordinance may also be by appropriate equitable remedy, injunction or order of abatement issued by the District Court of Stokes County.

Section 32. Severability

If any section or part of this ordinance should be held invalid for any reason, such determination shall not affect the remaining sections or parts, and to that end the provisions of this ordinance are severable.

Section 33. Effective Date

This ordinance shall become effective May 1, 1975 as adopted by the Stokes County Board of Commissioners on April 7, 1975 and readopted on September 12, 1977, and amended on December 16, 1985, December 21, 1987, February 7, 1994, June 21, 2001, July 1, 2004, May 24, 2010, June 27, 2012, February 9, 2015, December 28, 2015, February 8, 2016, November 12, 2019, and April 12, 2021

Andy Nickelston, Chairman
Stokes County Board of Commissioners

ATTESTED BY: _____
Shannon B. Shaver
Clerk to the Board

Animal Control & Animal Welfare Ordinance

Stokes County, North Carolina

ARTICLE I: ORGANIZATIONAL MATTERS

SECTION 1: TITLE AND PURPOSE

- a. Title. This Ordinance shall be known as the Stokes County Animal Control & Animal Welfare Ordinance.
- b. Purpose. The purpose of this Ordinance is to:
 - 1) Protect the people of Stokes County from dangerous, exotic or uncontrolled animals; and
 - 2) Supplement, but not supersede, the North Carolina Rabies Control Statutes; and
 - 3) Ensure the humane treatment of animals within the county.
 - 4) Supplement, but not contravene, any animal control laws of the State of North Carolina or the Federal Government.

SECTION 2: DEFINITIONS

For the purpose of this Ordinance the following terms, phrases, words, and their derivations shall have the meaning defined herein, unless the context clearly indicates that another meaning is intended. Words used in the present tense include the future and past tense; words in the plural number include the singular number; words in the singular number include the plural number; and words in the masculine gender include the feminine gender. The definitions within this Section are not exclusive and other terms may be defined within additional Sections of this Ordinance.

- a. Abandon: To intentionally, knowingly, or negligently leave an animal at any location for more than (48) consecutive hours without providing for the animal's continued care.
- b. Adequate Food: The provision on a daily basis of a quantity of wholesome foodstuff suitable for the species and age, sufficient to maintain a reasonable level of nutrition in each animal, as well as maintain the animal in good health and comfort. Such foodstuff shall be served in a receptacle, dish, or container that is physically clean and from which agents injurious to health have been removed or destroyed to a practical minimum.

- c. Adequate Shelter: An enclosure which is structurally sound, has a minimum of **four** sides, is large enough for the animal to turn around, is maintained in good repair, and constructed in such a manner that is water and wind resistant. **If plastic barrel is used it must be elevated off the ground.** The enclosure shall not have a metal floor nor be a metal barrel. An adequate shelter provides some shade from the direct rays of the sun and assures adequate ventilation and light.
- d. Adequate Water: Constant access to a supply of clean, fresh water, provided in a sanitary manner. In near or below freezing temperatures, the water must be changed frequently so as to prevent freezing.
- e. Aggression-Trained Dog: A dog that has been trained or conditioned to bite, attack, or exhibit aggressive behavior toward humans or other domestic animals for any purpose. This includes but not limited to, the security of business property and personal security.
- f. Animal: Every vertebrate non-human species of animal, wild or domestic, including but not limited to dogs, cats and ferrets.
- g. Animal Control Department: The Stokes County Animal Control Department as established in this Ordinance.
- h. Animal Control Officer (ACO): A County employee designated as an animal control, rabies control officer, rabies control official, or other designated County representative or agent, whose responsibility includes rabies and animal control.
- i. Animal Shelter: Any premises operated by the County for the purpose of impounding and caring for all animals found running at large, or otherwise subject to impounding in accordance with the provisions of this Ordinance, or any other County ordinance, directive, or State law.
- j. At Large. An animal shall be deemed to be “at large” when it is off the property of its owner and not under the restraint of a competent person.
- k. Breeding Kennel: A facility where dogs or cats are raised, in which five (5) or more litters per year are produced.
- l. Cat: A domestic feline of the genus and species *Felis catus*.
- m. Complaint: A formal allegation against a party, in written or verbal format.
- n. County: The County of Stokes.
- o. Dog: A domestic canine of the genus, species, and subspecies *Canis lupus familiaris*.

- p. Estrus: The period of maximum sexual receptivity of a female animal, commonly called “heat” or “rut”.
- q. Fenced Enclosure: Any enclosed area surrounded by a fence which is reasonably adequate to secure an animal, so as to prevent it from escaping from property owned or leased by, or under the constructive possession of, the animal’s owner. This definition includes properly operating radio controlled and wireless controlled underground fence installation.
- r. Feral Cat: An unowned cat which is not an identified animal, as defined in paragraph (u) below, and which is not socialized.
- s. Ferret: A domestic mammal of the genus, species, and subspecies *Mustela putorius furo*.
- t. Guard Dog: A dog on premises specifically for the purpose of protecting said premises from any intruder, and for attacking a person coming in the vicinity of the dog.
- u. Identified Animal: An animal with an identification tag, tattoo, microchip or other marking on which is inscribed the owner’s name, address, and telephone number.
- v. Investigation: Inquiry by the Animal Control Officer, Director or their designee, upon complaint of a violation of an article of this ordinance to determine whether such violation has occurred and whether impoundment of an animal is appropriate or required under the provisions of this Ordinance. Investigations may include, but are not limited to, the interviewing of witnesses and taking of written statements, inspection of premises where an animal is owned or held, reasonable examination of a person or property to determine if injury or damage has been inflicted by an animal under the provisions of this Ordinance, reasonable examination of an animal being investigated, and such other steps as shall be determined to be necessary or appropriate in carrying out investigations of violations of this Ordinance.
- w. Owner: Any person, group of persons, firm, association, partnership, corporation, or other entity owning, keeping, having charge of, sheltering, feeding, harboring, or taking care of any animal, or allowing the animal to remain on or about their property for (30) days. The owner is responsible for the care, actions, and behavior of his animals. This definition shall also apply to the term “ownership” as used in this Ordinance.
- x. Person: Any individual, partnership, corporation, organization, trade or professional association, firm, limited liability company, joint venture, association, trust, estate, or any other legal entity, and any officer, member shareholder, director, employee, agent, or representative thereof.

- y. Public Nuisance Animal. Any animal that unreasonably annoys humans, endangers the life or health of domestic animals or persons, or substantially interferes with the rights of citizens, other than its owner, to enjoyment of life or property. Further definition is contained in Article IV Section 1 herein.
- z. Restraint. An animal is under restraint within the meaning of this Ordinance if it is:
 - (i) On or within a vehicle being driven or parked and secured in such manner as to prevent the animal from escaping or causing injury to persons approaching or passing by the vehicle; provided, that an animal shall not be deemed to be under restraint if it is in the back of an open-bed pickup, regardless of whether or not it is secured therein;
 - (ii) Under the control of a competent person utilizing a leash or lead;
 - (iii) within a secure enclosure, as defined in paragraph (aa) below; or
 - (iv) within the boundaries of an above ground fence in good repair and/or a properly operating radio controlled or wireless underground fence installation.
- aa. Secure Enclosure. A structure designed to securely house and restrain a dog that has been determined to be a potentially dangerous dog under Article V, Section 3(b) of this Ordinance.
- bb. Severe Injury: As defined in N.C.G.S. 67-4.1(a) Any physical injury that results in broken bones or disfiguring lacerations or requires cosmetic surgery or hospitalization.
- cc. Stray: As defined in N.C.G.S. 130A-184(6a) An animal that meets both of the following conditions: (a.) Is beyond the limits of confinement or lost. (b.) Is not wearing any tags, microchips, tattoos, or other methods of identification.
- dd. Tethering: Attaching an animal to a stationary object by means of a chain, cable, rope, or similar device that has swivel on two ends that is of appropriate size for the animal so not to obstruct its ability to move freely.

SECTION 3: ANIMAL CONTROL ADVISORY BOARD

- a. Creation and Purpose: The Animal Control Advisory Board is hereby created, the purpose of which shall be to:
 - (i) Advise the Stokes County Animal Control Department with respect to rabies control and other animal related matters.

(ii) Hear any appeals regarding the determination of a potentially dangerous dog by Animal Control in accordance with N.C.G.S. 67-4.1.5(c); and

(iii) Carry out such other functions as may be established under this Ordinance.

(iv) To review and evaluate, on an ongoing basis, animal-related issues, needs and services in Stokes County.

- b. Composition: The Animal Control Advisory Board shall be composed of five (5) members for two-years rotating terms in compliance with the Stokes County Animal Control Advisory Board By-Laws established and approved by the Stokes County Board of Commissioners. The Board shall have the authority and responsibility conferred by said by-laws. Members shall be appointed by the Stokes County Board of Commissioners in accordance with said by-laws.

ARTICLE II: ANIMAL CONTROL DEPARTMENT

SECTION 1: ANIMAL CONTROL DEPARTMENT

- a. The Animal Control Department of Stokes County, hereinafter referred to as the Animal Control Department, is composed of the Stokes County Animal Control Director and employees in accordance with the terms and conditions set forth in this Ordinance.

SECTION 2: ENFORCEMENT

- a. The Stokes County Health Director may designate employee(s) of the Stokes County Animal Control Department to enforce the rabies Vaccination laws as required by NCGS 130A-185. In the performance of said duties, any ACO, as defined in Section 2(h) shall have all the powers, authority and immunity granted under this Ordinance and by the general laws of this state to enforce the provisions of this chapter, and the General Statutes of North Carolina as they relate to the care, treatment, control, or impoundment of animals.
- b. The Stokes County Animal Control Director shall coordinate with the Stokes County Health Director in conducting at least one rabies vaccine clinic per year in accordance with NCGS 130A-187.
- c. Except as may be otherwise provided by statute, local law, or ordinance, no officer, agent or employee of the county charged with the duty of enforcing the provisions of this chapter or other applicable laws shall be personally liable for any damage that may accrue to persons or property as a result of any act required or permitted in the discharge of such duties unless he acts with actual malice.
- d. The Animal Control Department shall assist Stokes County municipalities

experiencing animal control issues. In those areas over which municipal animal control departments are not applicable, the Animal Control Department shall apply, and assist each municipality enforcement of their regulations.

- e. The Animal Control Department may, if necessary, request the assistance of the Stokes County Sheriff's Office or municipal police in impounding any animal as permitted under the provisions of this Ordinance.

SECTION 3: OBJECTIVES OF ANIMAL CONTROL DEPARTMENT

The Animal Control Department shall be charged with the responsibility of:

- a. Enforcing, in this county, all state and county laws, ordinances and resolutions relating to the care, custody, and control of animals.
- b. Assisting in the enforcement of the laws of the state with regard to animals, especially with regard to vaccination of animals against rabies and the confinement or leashing of dangerous animals, dangerous dogs and exotic animals.
- c. Investigating all reported animal bites or other human physical contact with suspected rabid animals.
- d. Investigating allegations of cruelty, neglect, or abuse of animals.
- e. Making such canvasses of the county, as is deemed necessary for the purpose of ascertaining that all animals are vaccinated against rabies as required by local ordinance or state statute.
- f. Operating the county animal shelter pursuant to policies of the Stokes County Animal Control division and as defined in NCGS 19A Section 3 & 02 NCAC 52J.
- g. Seizing and impounding, where deemed necessary, any animal involved in a violation of this or any other county ordinance or state law.
- h. Placing live-capture animal traps on private property, with the consent of the landowner, or on public property, in order to trap and remove stray, at large, abandoned, or nuisance domestic animals.

SECTION 4: RABIES CONTROL OFFICER

Any ACO may be designated by the Stokes County Health Director as the Rabies Control Officer for Stokes County and shall have such powers, duties, and responsibilities as are provided by the provisions of the North Carolina General Statutes; however, such powers, duties, and responsibilities as the Rabies Control Officer shall not conflict with or supersede the powers, duties, and responsibilities of the Health Director; or rabies inspectors appointed under the

provisions of the North Carolina General Statutes.

If an ACO is designated as a Certified Rabies Vaccinator by the Health Director, the vaccinator shall complete the training course required by the State Division of Public Health; shall vaccinate only in Stokes County shall vaccinate only for business related to the animal control department; and shall not vaccinate personal animals or outside any parameters defined by the Animal Control Department.

ARTICLE III: LOST OR STRAY ANIMALS

SECTION 1: IDENTIFICATION OF ANIMALS

Every owner of an animal shall provide the same with an identification tag, tattoo, microchip identification, or other marking on which is inscribed the owner's name and phone number.

SECTION 2: IMPOUNDMENT

Any domestic animal which, in the sole discretion of the ACO, appears to be lost, a stray, unwanted, abandoned, or in imminent danger, shall be impounded by the Animal Control Department and confined in the Stokes County Animal Shelter as governed by the North Carolina Department of Agriculture. Impoundment of such an animal shall not relieve the owner thereof from any penalty which may be imposed for a violation of this Ordinance.

SECTION 3: AUTHORITY TO TRANQUILIZE OR DESTROY

An ACO may, when attempting to impound an animal which cannot otherwise be captured for impoundment, tranquilize said animal. If attempts to tranquilize the animal are unsuccessful, and all other reasonable efforts at impoundment have failed, the ACO may destroy said animal.

SECTION 4: NOTICE TO OWNER

Immediately upon impounding an identified animal, the Animal Control Department shall make reasonable efforts to notify the owner and inform such owner of the conditions under which the animal may be redeemed. Such conditions include, but shall not be limited to, the charging of those fees as are described in Section 5 below. Pursuant to NCGS 19A-32.1 if, after 72 hours, the owner is unknown or cannot be located, or if the owner has not contacted the Animal Control Department, the animal shall then become the property of the Stokes County Animal Shelter as described in Section 6 (a).

SECTION 5: REDEMPTION BY OWNER

The owner of an animal impounded under this Article may redeem the animal and regain possession thereof at any time during normal business hours within 72 hours after notice of impoundment is given, by complying with all applicable provisions of this

Ordinance and paying such redemption fee and daily boarding fee as may be established by the County. The Owner also must show proof of ownership and proof of a valid Rabies vaccination.

SECTION 6: DISPOSITION OF UNREDEEMED ANIMALS

- a. Failure to Redeem. If an impounded animal is not redeemed by the owner in compliance with Article III, Section 3, it may be disposed of in accordance with North Carolina Statute 19A-32.1.
- b. Rabies Quarantine. No impounded animal shall be allowed to be adopted from the Animal Shelter during a period of rabies quarantine as invoked by the Stokes County Health Director or their designee.

SECTION 7: REDEMPTION OF UNVACCINATED DOG OR CAT

Payment for the required rabies vaccination will be the responsibility of the person redeeming the animal at the time the animal is redeemed.

SECTION 8: RABID ANIMAL NOT REDEEMED OR ADOPTED

Notwithstanding any other provision of the Article, an impounded animal which appears to be suffering from rabies shall not be redeemed or adopted and shall be destroyed in a humane manner and sent to the state lab for testing.

SECTION 9: INJURED, SICK, OR DISEASED ANIMALS

When the owner of an injured, sick, or diseased animal can be located, it shall be the owner's responsibility to provide veterinary care for the animal or authorize Animal Control to humanely euthanize the animal. If the animal is determined by an ACO to be severely injured, sick, or diseased, the animal shall be destroyed in a humane manner.

SECTION 10: PENALTY FOR VIOLATION

The penalty for a violation under this Article III shall be as set forth in Article IX.

ARTICLE IV: ANIMALS CREATING A NUISANCE

SECTION 1: "PUBLIC NUISANCE ANIMAL" DEFINED

For purposes of this Article, "public nuisance animal" is defined as follows:

- a. An animal that is repeatedly found at large and off the property of its owner or keeper and not under physical restraint.
- b. An animal that continuously barks for one hour from the hours of 6:00 a.m. until 11:00 p.m. and/or for twenty minutes from 11:00 p.m. until 6:00 a.m.)

- c. An animal that habitually or repeatedly chases, snaps at, attacks, or harasses persons or other domestic animals and livestock. "Persons" includes, but is not limited to, pedestrians, joggers, and persons operating vehicles or other modes of transportation.
- d. An animal that repeatedly tips over garbage cans or damages yards, gardens, flowers, vegetables, or other personal property.
- e. An animal that repeatedly interferes with, molests, or attacks persons or other animals while off its own property.

SECTION 2: DETERMINATION OF PUBLIC NUISANCE ANIMAL AND SUBSEQUENT PROCEDURE

- a. If, after adequate investigation of a Complaint, the ACO reasonably determines that an animal is a public nuisance animal the ACO shall notify the owner of same and shall instruct the owner to always keep the animal under restraint at all times.
- b. If an animal previously deemed to be a public nuisance animal is determined to have engaged in the same behavior under Section 1 above which led to the initial determination of the animal as a public nuisance animal, the ACO may issue a citation for violation of this Section.

SECTION 3: ESTROUS ANIMAL

It shall be unlawful for any person owning or having possession, charge, custody or control over a female dog or female cat to allow that animal to be at large during its estrous period.

- a. Procedure: If, after investigation of a complaint, the ACO determines that a female is or has been at large during estrous, the ACO shall notify the owner of such animal and shall instruct the owner to keep the animal in such a manner that it will prevent the animal from coming in contact with a male of its species.
- b. Subsequent Violations: If the ACO thereafter determines, upon investigation of a subsequent complaint, that the animal is or has been at large again during estrous, the ACO shall issue a misdemeanor citation for violation of this section.
- c. Non-Identified Estrous Animals: Notwithstanding the foregoing, if upon any investigation the ACO determines that a female animal which is or has been at large during estrous is not an identified animal, the ACO may impound said animal and may hold and dispose of the same in accordance with the provisions of said Article III. This Section shall not be construed to prohibit the intentional breeding of animals on the premises of the owners or keepers of the animals involved.

SECTION 4: AUTHORITY TO TRANQUILIZE OR DESTROY

An Animal Control Officer, when attempting to impound an animal under Article IV which cannot otherwise be captured for impoundment, may tranquilize said animal or, if attempts to tranquilize and all other reasonable efforts at impoundment have failed, may destroy said animal.

ARTICLE V: DANGEROUS, POTENTIALLY DANGEROUS, OR VICIOUS DOGS

SECTION 1: PURPOSE

The purpose of this Article shall be to supplement the provisions of the North Carolina General Statutes governing dangerous and vicious dogs, and more specifically G. S. 130A-200 and Article IA of Chapter 67.

SECTION 2: DEFINITIONS

- a. Dangerous Dog – Pursuant to N.C.G.S 67-4.1(a)(1), a dangerous dog is one that:
 - (i) Without provocation has killed or inflicted severe injury on a person; or
 - (ii) Is determined by the person or Board designated by the county or municipal authority responsible for animal control to be potentially dangerous because the dog has engaged in one or more of the behaviors listed in N.C.G.S. 67-4.1(a)(2)
- b. Potentially Dangerous Dog – Pursuant to N.C.G.S. 67-4.1(a)(2), a potentially dangerous dog is a dog that is determined to have:
 - (i) Inflicted a bite on a person that resulted in broken bones or disfiguring lacerations or required cosmetic surgery or hospitalization; or
 - (ii) Killed or inflicted severe injury upon a domestic animal when not on the owner's real property; or
 - (iii) Approached a person when not on the owner's property in a vicious or terrorizing manner in an apparent attitude of attack.
- c. Secure Enclosure. A structure designed to securely house and restrain a dog that has been determined to be a potentially dangerous dog under Article V, Section 3(b) of this Ordinance. Said structure shall comply with each and every one of the following requirements:
 - (i) The structure shall be located on property owned or leased by, or under the constructive possession of, the dog's owner, shall be a minimum size of 15 feet by 6 feet by 6 feet, and shall be enclosed by a floor, walls, and roof. The floor shall consist of a concrete pad at least 4 inches thick. If more

than one dog is to be kept in the enclosure, the floor area shall provide at least 45 square feet for each dog. The walls and roof of the structure shall be constructed of chain link fencing of a minimum thickness of 9 gauge, supported by galvanized steel poles at least 2½ inches in diameter. The vertical support poles shall be sunk in concrete filled holes at least 18 inches deep and at least 8 inches in diameter. The chain link fencing shall be anchored to the concrete pad with galvanized steel anchors placed at intervals of no more than 12 inches along the perimeter of the pad. The entire structure shall be freestanding and shall not be attached or anchored to any existing fence, building, or structure. The structure shall have no more than one entrance door, which shall be secured by a child resistant lock that must remain locked at all times except when the dog's owner or an authorized veterinarian enters to feed, water, clean, or treat the dog.

- (ii) A perimeter fence shall be constructed around the entire structure, no less than 3 feet from the interior fencing walls of the structure itself. The perimeter fence shall be at least 6 feet in height, shall be of chain link construction with a minimum thickness of 9 gauge, shall be anchored to concrete along the entirety of all four sides in the same manner as the interior fencing walls (except for a single door as specified below), and shall be topped by chain link fencing which shall be of a minimum thickness of 9 gauge and which shall cover the entire area between the top of the perimeter fence and the top of the structure. A single door shall be located in the perimeter fence, on the opposite side from the entrance door to the structure. The door to the perimeter fence shall be secured by a child resistant lock and shall remain locked at all times except when the dog's owner or an authorized veterinarian enters to feed, water, clean, or treat the dog. The door to the perimeter fence shall be locked from the inside before the entrance door to the structure is opened.
- (iii) Provided there is no conflict with applicable zoning regulations, a warning sign of at least 120 square inches but no more than 240 square inches shall be visible from each exposure of the perimeter fence which is visible to any adjoining property. Each sign shall have a graphic representation of an appropriate animal such that the dangerousness or viciousness of the animal housed within the structure is communicated to those who cannot read, including young children. In the event of a conflict with applicable zoning regulations, the warning sign shall comply with the requirements of this subdivision (iii) as nearly as shall be practicable under said regulations.
- (iv) The owner of the dog shall be responsible for ensuring that the structure and perimeter fence are always maintained in such condition as to meet the requirements stated herein. The structure and perimeter fence shall be inspected and approved by the Stokes County Building Inspections Department and an Animal Control Officer for compliance with this Ordinance and any applicable state or local building codes, and the owner shall pay any fees in connection

therewith, before the same may be used to house a dog hereunder.

SECTION 3: DETERMINATION

Pursuant to G. S. 67-4.1 (c), the Stokes County Animal Control Director, or their designee, is hereby designated as the person responsible for determining when a dog is a “dangerous dog” or a “potentially dangerous dog” under Article 1A of Chapter 67 of the North Carolina General Statutes. The Animal Control Advisory Board is further designated as a “separate board” as contemplated by G.S. 67- 4.1 (c) which shall hear any appeal from a determination of the Director or his designee pursuant to NCGS 67 - 4.2c.

SECTION 4: IMPOUNDMENT OF “DANGEROUS DOGS”; AND “POTENTIALLY DANGEROUS DOGS”; DISPOSITION

In addition to the remedies provided in Article 1A of Chapter 67 of the North Carolina General Statutes, the Director or his designee shall impound a “dangerous dog” or a “potentially dangerous dog” as defined under G. S. 67-4.1 (a) (1) or (2), as follows:

- (i) Impoundment of Dangerous Dog: If, following investigation of a complaint under Article IX below, a determination is made by the Animal Control Director or his designee that the dog is a dangerous dog under either G.S. §§67-4.1(a)(1)a.1. or 67-4.1(a)(1)b., or both of said sections, such dog shall be impounded immediately upon delivery to the owner of the written notification as required under G.S. §67-4.1(c), which statute shall apply under this subsection (a) the same as in cases involving potentially dangerous dogs.
 - a. Appeals: Such dog shall be held at the Animal Shelter pending the resolution of all appeal proceedings pursuant to the Stokes County Animal Control Advisory Board By-Laws and G.S. §67-4.1(5)(c).
 - b. Destruction: In the event of a final determination that the dog is a “dangerous dog” under either or both of said sections, the dog shall be destroyed by the Animal Control Department.
- (ii) Impoundment of Potentially Dangerous Dog: If, following investigation of a complaint, a determination is made by the Animal Control Director or his designee that the dog is a potentially dangerous dog, the owner shall receive written notification as required under G.S. §67-4.1(c).
 - a. Appeals: In the event of an appeal, such dog shall be held at the Animal Shelter pending the resolution of all appeal proceedings under the Stokes County Animal Control Advisory Board By-Laws and G.S. §67-4.1(5)(c).
 - b. Release and Redemption: In the event of a final determination that the dog is neither a “dangerous dog,” nor a “potentially dangerous dog,” such dog shall immediately be released to its owner upon compliance by the owner with all applicable provisions of this Ordinance, and payment of

such redemption fee and daily boarding fee as may have been established by the County.

- c. Procedure after Determination of Potentially Dangerous Dog: In the event of a final determination that the dog is a "potentially dangerous dog," such dog shall be disposed of as follows:
1. If the owner of the dog is not known, shelter staff/director will make individualized determinations as to whether the animal is unadoptable due to temperament. If so determined, dog shall be destroyed by the Animal Control Department after required 72-hour hold.
 2. Where said final determination is based on one or more of the behaviors described in G.S. §67- 4.1(a)(2)a then, if the owner of the dog is known, said owner may redeem the dog by payment of such redemption fee and daily boarding fee as may have been established by the County provided, that it shall be an express condition of any such redemption that the owner at all times thereafter keep the dog within a secure enclosure as defined in Article V, Section 2, Paragraph (c) above. The dog may not be redeemed until the secure enclosure has been completed, inspected, and approved, as provided above.
 3. The Animal Control Department may establish a deadline for completion, not to be less than sixty (60) days, after which, if said secure enclosure is still not sufficiently completed to allow for inspection and approval, the dog may be destroyed by the Animal Control Department. If a dog is destroyed pursuant to any of the provisions of this subdivision (i), the owner shall be responsible for payment of such daily boarding fee as may have been established by the County and as shall have accrued between the time of impoundment and the time of destruction.
 4. The owner shall at all times be and remain in compliance with the requirements of Article V, Section 2, Paragraph (c) as to any secure enclosure required and upon failure to comply the owner shall be subject to such civil penalties as are permitted under Article IX below.
 5. It shall be a further express condition of redemption under this subdivision that, within thirty (30) days after redemption, the dog must be spayed or neutered and fitted with microchip identification, at the owner's expense. Prior to release rabies vaccination shall be current. The Animal Control Department may require written evidence, in the form of receipts or other records from a licensed veterinarian, confirming that this condition has been satisfied. If the owner of the dog fails to satisfy this condition within the time stated, the Director or his designee shall issue a citation to the owner for such civil penalties as are permitted under Article IX below.
 6. If, within thirty (30) days after issuance of the citation, the

condition still has not been satisfied and the civil penalty paid, the dog shall be destroyed by the Animal Control Department.

7. Upon redemption under this subdivision, the Animal Control Department shall serve upon the owner a notice of final determination which shall state that the dog has been determined to be a potentially dangerous dog under G.S. §67- 4.1(a)(2)a. and that the dog and its owner are subject to all of the requirements hereunder.

- d. Where said final determination is based on one or more of the behaviors described in G.S. §67-4.1(a)(2)b. or 67- 4.1(a)(2)c., then, if the owner of the dog is known, said owner may redeem the dog by payment of such redemption fee and daily boarding fee as may have been established by the County; provided, that it shall be an express condition of any such redemption that the owner at all times thereafter keep the dog in a secure enclosure as defined in Article V, Section 2, Paragraph (c), or under restraint as defined in Article I, Section 2, Paragraph (z). Provided that, however:

1. It shall be a further express condition of redemption under this subdivision (ii) that, within thirty (30) days after redemption, the dog must be spayed or neutered and fitted with microchip identification, at the owner's expense. The Animal Control Department may require written evidence, in the form of receipts or other records from a licensed veterinarian, confirming that this condition has been satisfied.
2. If the owner of the dog fails to satisfy this condition within the time stated, the Director or his designee shall issue a citation to the owner for such civil penalties as are permitted under Article IX below.
3. Upon redemption under this subsection, the Animal Control Department shall serve upon the owner a notice of final determination which shall state that the dog has been determined to be a potentially dangerous dog under G.S. §67- 4.1(a)(2)b. or G.S. §67-4.1(a)(2)c., as the case may be, and that the dog and its owner are subject to all of the requirements hereunder.

- e. **Violations of Secure Enclosure or Restraint Provisions** - If, after redemption of a potentially dangerous dog as set forth above, the Director or his designee makes a determination following investigation of a complaint that said dog has not been kept within a secure enclosure by the owner at all times, or has not been kept under restraint at all times, the following actions shall be taken:

1. **First & Second Violation:** The Director or his designee shall issue a citation to the owner for such civil penalties as may be applicable.

2. Third Violation: The subject dog shall be impounded immediately. Such dog shall be held at the Animal Shelter pending the resolution of all appeal proceedings under G.S. §67-4.1(c). In the event of a final determination that the owner did not in fact fail to keep the dog within a secure enclosure at all times or under restraint at all times, as the case may be, such dog shall immediately be released to its owner in compliance with and under the requirements of subdivision (i) or subdivision (ii) above, whichever is applicable. In the event of a final determination that the owner did in fact fail to keep the dog within a secure enclosure at all times or under restraint at all times, as the case may be, the dog shall be euthanized by the Stokes County Animal Control Department.
- f. Additional Determination of Potentially Dangerous Dog - If, after redemption of a dog deemed to be a potentially dangerous dog as set forth in either subdivision (i) or subdivision (ii) above, the Director or his designee makes a determination following investigation of a separate and new complaint that the dog has engaged in any of the behaviors prohibited under G.S. §67-4.1(a)(1) or (2) following said redemption, the dog shall be impounded immediately upon delivery to the owner of the written notification. Such dog shall be held at the Animal Shelter pending the resolution of all appeal proceedings under G.S. §67-4.1(c), which statute shall apply under this subdivision (vi) the same as set forth elsewhere in this subsection (b). In the event of a final determination that the dog did not in fact engage in any of said behaviors, such dog shall immediately be released to its owner in compliance with and under the requirements of subdivision (i) or subdivision (ii) above, whichever is applicable. In the event of a final determination that the dog did in fact engage in any of said behaviors, the dog shall be destroyed by the Animal Control Department.
- g. Release - In the event of a final determination that the dog is neither a "dangerous dog," nor a "potentially dangerous dog," such dog shall immediately be released to its owner upon compliance by the owner with all applicable provisions of this Ordinance, and payment of such redemption fee and daily boarding fee as may have been established by the County.
- h. Copy of Ordinance and Proof of Receipt - Whenever the Director or his designee is required by the terms of this Section to deliver to the owner of a dangerous or potentially dangerous dog the written notification as set forth under G.S. §67-4.1(c), the Director or his designee shall simultaneously deliver to the owner a copy of this Ordinance and shall obtain from said owner a signed receipt as to both.

SECTION 5: REGISTRATION OF POTENTIALLY DANGEROUS DOGS

- a. Registration Required. A current registration shall be maintained by the Stokes County Animal Control Department as to every dog for which a final determination has been issued that the same is a potentially dangerous dog under this article. The owner of said dog is responsible for ensuring that the dog is registered hereunder. Registrations required under this Section 4 shall be made upon issuance of the final determination and shall include the name and address of the owner, identifying information concerning the dog, and such other information as the Stokes County Animal Control Department may reasonably request. Thereafter the owner shall register the dog annually with the Animal Control Department during the month of January unless the dog has died, has been sold, or its ownership has been transferred to any other person, in which event the provisions of subsection (b) below shall apply.
- b. Sale, Transfer, or Death of Dog.
 - (i) Sale or Transfer of Dog to New Owner Residing Within County. The sale or transfer of any dog for which a registration is required under Section 5 shall be subject to prior approval by the Animal Control Department if the new owner resides within the County. The following procedure shall apply:
 - a) The owner of the subject dog shall first notify the Animal Control Department. Said notification shall include the information as required under subsection (a) above as to the new owner.
 - b) The Animal Control Department shall have a period of thirty (30) days from receipt of said notification in which to contact the new owner and investigate and determine whether said new owner has the capability to comply with the requirements of this Ordinance concerning potentially dangerous dogs. As a part of said determination, the Animal Control Department shall, no later than ten (10) days after receipt of notification from the current owner, deliver a copy of this Ordinance to the new owner and request from said new owner a signed written statement, on such form as shall be approved by the Animal Control Department, certifying that said new owner has received such copy and will at all times be and remain in compliance with the requirements of the same.
 - c) The new owner shall furnish a signed written statement to the Animal Control Department within the ten (10) days, and shall cooperate with and provide such further information to the Animal Control Department as may be

reasonably requested in connection with the proposed sale or transfer of the dog.

- d) If the Animal Control Department, upon timely receipt of said written statement and completion of the investigation required hereunder, determines that the new owner is able and willing to comply with the requirements of this Ordinance, the Animal Control Department shall so notify both the current owner and the new owner in writing within the above stated ten (10) day period. Thereafter the sale or transfer of the dog may take place, and the new owner shall thereupon be responsible for compliance with the provisions of this Section 4 and for compliance with all other requirements of this Ordinance. If the new owner fails to timely furnish the signed written statement as required herein, the Animal Control Department shall not approve the proposed sale or transfer until such time as the same has been furnished.

- (ii) Sale or Transfer of Dog to New Owner Residing Outside County. In the event the owner of a dog for which a registration is required under this Article intends to sell or transfer the same to a person residing outside the County, the following procedure shall apply:

- a) The selling or transferring owner shall notify the Animal Control Department as to the same prior to such sale or transfer.
- b) As soon as practical following receipt of said notification the Animal Control Department shall notify the Animal Control Department of the county of residence of the new owner, by registered or certified letter, return receipt requested, as to the sale or transfer of said dog and as to its designation under this Ordinance as a potentially dangerous dog, together with such other information as the Animal Control Department may deem appropriate.

- (iii) Bringing Dog into County. In the event a dog which has been determined by another county or jurisdiction to be a dangerous dog or potentially dangerous dog under Article 1A of Chapter 67 of the North Carolina General Statutes, or under similar provisions of any other applicable statute, ordinance, or law of any other jurisdiction, is sold or transferred to an owner residing within the County, or is brought into the County for any reason (other than temporary veterinary care), the following procedure shall apply:

- a) The owner to which said dog is being sold or transferred, or

the person responsible for bringing said dog into the County, shall immediately notify the Animal Control Department as to the same and shall cause said dog to be registered in accordance with the requirements of this Section 4. Any dog which is registered or required to be registered with the Animal Control Department under this subdivision (iii) shall be deemed to be a dangerous dog or potentially dangerous dog under this Article V, as the case may be, and the owner of said dog shall comply with all of the applicable requirements hereof within such times as shall be established by the Animal Control Department, but in no event less than thirty (30) days.

(iv) Death of Dog. In the event a dog for which a registration is required under subsection (a) dies, the owner shall immediately notify the Animal Control Department as to the same and shall, within twenty-four (24) hours of said dog's death, present the dog's body for scanning as to the microchip identification required under this Article V. Said scanning may be performed either by a licensed veterinarian or by the Animal Control Department. A licensed veterinarian performing a scan under this subdivision (iv) shall report the results of the same to the Animal Control Department, which shall maintain a written record of all scans performed hereunder for the purpose of verifying the death of potentially dangerous dogs registered pursuant to this Section 4. Payment of all fees and expenses for compliance with the foregoing requirements shall be the responsibility of the dog's owner.

c. Penalty for Violation. The penalty for a violation of any of the requirements under this Section shall be as set forth in Article IX below.

ARTICLE VII: ANIMAL WELFARE

SECTION 1: PURPOSE OF THIS SECTION

It is the purpose of this section to supplement Article 47 of the North Carolina General Statutes, and all other state laws regarding animals for which the Animal Control Division has enforcement authority pursuant to Article II, Section 3.

SECTION 2: CRUELTY TO ANIMALS

It shall be unlawful for any person to abuse, molest, maim, disfigure, torture, torment, deprive of necessary sustenance, cruelly beat, mutilate or kill, wound, injure, poison, abandon or subject to conditions detrimental to the health or general welfare any animal, or to cause or procure such action. As used in this section the words "torture", "torment"

and “cruelty” include or refer to any act, omission or neglect causing or permitting unjustifiable physical pain, suffering or death is caused or permitted; but such terms shall not be construed to prohibit lawful taking of animals under the jurisdiction and regulation of the Wildlife Resources Commission; nor to prohibit the Animal Control Department or persons duly authorized by the County of Stokes or veterinarians from destroying dangerous, unwanted or injured animals in a humane manner; nor to prohibit the lawful use of pesticides for control of insects, rodents, or household and farm pests.

SECTION 3: ANIMAL WELFARE

- (a) Food, Shelter & Water: Owners of animals must provide the animals with adequate food, shelter, and water as defined in Article I.
 - 1. When animals are tethered or in a lot in direct sunlight it should have adequate shade from natural or artificial means other than its shelter to provide protection.
 - 2. The bedding needs to consist of straw, shavings or organic materials to help protect from cold and promote retention of body heat.
 - 3. The Owner shall maintain the area where the animal is kept in a sanitary condition as to promote good health and to help prevent sickness or disease in the animal.
 - 4. If the animal is in a lot, it should be in a size appropriate for the animal that is a commercially available size or larger.

- (b) Tethering or Trolley Systems: Tethering or trolley systems must be at least ten feet in length. The tethering device must be attached in such manner as to prevent strangulation or other injury to the dog and entanglement with objects. Tethers must be made of rope, twine, cord, chain or similar material with a swivel on two ends and which does not exceed 10% of the dog's body weight. All collars or harnesses used for the purpose of the lawful tethering of a dog must be made of nylon or leather. No person shall tether a dog with a chain or wire or other device to, or cause such attachment to, any collar other than a buckle type collar or body harness. No person shall tether with a chain or a wire or other device to, or cause such attachment to, a head harness, choke-type collar or pronged collar to a dog. No person shall tether with a chain, wire or other device to a dog where the weight of the tethering device and the collar combined exceeds 10% of the dog's body weight. No person shall tether with a chain or wire or other device a dog in such a manner that does not allow the dog access to adequate food, water or shelter. No person shall tether a sick, diseased and/or injured dog or an estrous dog.

SECTION 4: REGISTRATION OF BREEDING KENNEL

Current registration shall be maintained by the Animal Control Department for each

breeding kennel located within the County. The owner or operator of said breeding kennel is responsible for ensuring that the same is registered hereunder. Registrations and a \$500.00 permit fee are required under this Section shall be made no later than thirty (30) days following the effective date of this Ordinance and shall thereafter be renewed in January of each year. All registrations shall include the name, address, and telephone number of the owners and/or operators of the same, the address and physical location of the breeding kennel, and the number of dogs over the age of six (6) months being kept at the breeding kennel as of January 1 of the year for which the registration is made.

SECTION 5: IMPOUNDMENT

- (a) General Provision: If the Animal Control Department determines in its discretion that an animal's life is in immediate danger due to a violation of any of the provisions of this Article, the Animal Control Department may impound the same.
- (b) Non-Exclusive Remedy: Impoundment under this subsection (a) shall not affect the application or imposition of such penalties as may be authorized under Article below.
- (c) Holding and Redemption: An animal impounded hereunder shall be held for three full business days and disposed of in accordance with the provisions of Article III above, provided that no right of redemption by the owner shall be allowed if the animal was impounded due to the owner's violation of any of the provisions of this Article; and provided further, that the owner shall be liable for the costs of impoundment, boarding, care, and disposition of the animal, as incurred by the Animal Control Department, which costs may be recovered by the County in the form of additional civil penalties as set forth under Article IX below.

SECTION 6: PENALTY FOR VIOLATION

The penalty for violation under this Article shall be as set forth in Article IX below.

ARTICLE VIII: RABIES CONTROL

SECTION 1: RABIES CONTROL

The owner of every dog and cat over four (4) months of age shall have the animal vaccinated against rabies and shall comply with all of the terms and provisions of Part 6 of Article 6 of Chapter 130A of the North Carolina General Statutes pertaining to rabies control.

SECTION 2: RABIES VACCINATION TAGS

It shall be unlawful and a violation of this Ordinance for the owner of any dog to cause or permit the same to fail to wear at all times a valid rabies vaccination tag as required under the provisions of G.S. §130A-190. Pursuant to the authority of G.S. §130A-

190(a), this Section 2 shall apply only to dogs and shall not apply to cats or ferrets.

SECTION 3: IMPOUNDMENT OF DOGS NOT WEARING REQUIRED RABIES VACCINATION TAGS

- (a) **Duration of Impoundment.** The duration of impoundment for a dog impounded by an Animal Control Officer pursuant to G.S. §130A-192 shall be seventy-two (72) hours. At the expiration of said time, if the dog has not been reclaimed by its owner, it shall be disposed of as authorized by G.S. §130A-192.
- (b) **Impoundment Fee.** A dog impounded by an Animal Control Officer pursuant to G.S. §130A-192 shall not be returned to its owner until the owner shall have paid to the Animal Control Shelter such impoundment fee as has been established by the County.

SECTION 4: PENALTY FOR VIOLATION

The penalty for a violation under this Article VIII shall be as set forth in Article IX below.

ARTICLE IX: PENALTIES AND ENFORCEMENT

SECTION 1: PENALTIES

- (a) **Misdemeanors.** Notwithstanding any civil penalties which may be assessed under subsection (b) below, any person violating any of the provisions of this Ordinance may be found guilty of a Class 3 Misdemeanor under G. S. 14-4 and 153A-123.
- (b) **Non-Exclusivity of Penalties:** Civil penalties and criminal penalties are not mutually exclusive in application under this Ordinance.
- (c) **Civil Penalties.** In addition to, and not in lieu of, the criminal penalties and other remedies provided by this Ordinance or by State law, a violation of any of the provisions of this Ordinance may also subject the offender to the civil penalties hereinafter set forth.
- (d) **Continuing Violation:** For a continuing violation, each day's violation shall be deemed to be a separate offense.
- (e) **Issuance of Citation:** The ACO shall be authorized to issue a citation to such person, giving notice of the violation. Citations so issued may be delivered in person or mailed by registered or certified mail, return receipt requested, to the person charged if such person cannot otherwise be readily located.
- (f) **Time for Payment/Failure to Pay:** The civil penalty or penalties set forth in the citation must be paid within Thirty (30) days of the receipt of the citation

and shall be paid to the Animal Control Section. The Animal Control Section shall forward all such penalties collected to the Finance Office for the County of Stokes for application as by law provided. If the person charged fails to pay the civil penalty within the time prescribed, a criminal summons shall be issued against such person charging a misdemeanor violation of this Ordinance under subsection (a) above and upon conviction, such person shall, in addition to the penalties prescribed for said misdemeanor violation of this Ordinance, be punished as the court prescribes for failure to pay the civil penalties imposed hereby.

- (g) Civil Penalty Schedule: The civil penalties for a violation of this Ordinance shall be assessed as follows:
- i. For a violation of any provisions of Article III, IV, V, VI, VII, or XI, the civil penalty shall be:
 - First Offense - One Hundred Dollars (\$100.00)
 - Second Offense - Two Hundred Fifty Dollars (\$250.00)
 - Third or Subsequent Offense - Four Hundred Dollars (\$400.00)
 - ii. For the following specific violations of Article V, Section 4, the civil penalty shall be the following:
 - Failure to receive prior approval for sale or transfer of Potentially Dangerous Dog to new owner by current owner - \$500.00 fine to new owner and current owner.
 - Failure to submit required signed written statement to Animal Control Department within 10 day period by new owner - \$500 fine to each the new owner and current owner.
 - iii. For the following specific violations of Article VIII, the civil penalty shall be the following:
 - Tampering with traps - \$25;
 - Stealing traps - Replacement Value

SECTION 2: EQUITABLE REMEDY

This Ordinance may be enforced by an appropriate equitable remedy issuing from a court of competent jurisdiction.

ARTICLE X: ANIMAL SHELTER FEES

The Stokes County Board of Commissioners shall set the fees to be assessed by the Animal Shelter. The director of said Department is given the discretion to waive, change, or reduce these

fees to assist in the adoption of animals or to help citizens with financial needs related to animal care and welfare.

**ARTICLE XI:
REGULATION OF OWNERSHIP, KEEPING OF AND HARBORING OF
INHERENTLY DANGEROUS EXOTIC ANIMALS**

SECTION 1: PURPOSE AND AUTHORITY

The purpose of this Article is to protect the public against health and safety risks that inherently dangerous exotic animals pose to the community and to protect the welfare of the individual animals held in private possession. By their very nature, certain exotic animals are wild and potentially dangerous, do not adjust well to a captive environment, and present a genuine threat to the safety and well-being of the public.

It is a further purpose of this Article to complement those rules already in existence in the State of North Carolina with respect to the regulation of wild animals by the North Carolina Wildlife Resources Commission, which includes animals such as raccoons, skunks, foxes, bats, and others, that present a danger to the safety and well-being of the public through their inherently dangerous nature, through carrying rabies, or otherwise. Accordingly, the County intends to exempt from this Article those wild animals which are subject to said rules.

For the reasons set forth above, and pursuant to the authority granted in G.S. §§153A-121, 153A-131, and 113-133.1, the County enacts and adopts the regulations set forth herein.

SECTION 2: DEFINITIONS

For purposes of this Article, the following terms, phrases, words, and their derivations shall have the meaning defined herein, unless the context clearly indicates that another meaning is intended. Words used in the present tense include the future and past tense, words in the plural number include the singular number, words in the singular number include the plural number, and words in the masculine gender include the feminine gender. These definitions are in addition to, and not in lieu of, those definitions set forth in Article I of this Ordinance; provided, that the scope of this Article shall be as set forth in Section 3 below.

- (a) **Inherently Dangerous Exotic Animal:** Any mammal, reptile, or arachnid which is a member of a species that, due to the inherent nature of the species, may be considered dangerous to humans; provided, however, that expressly excluded from this definition are animals which are indigenous to Stokes County and which are subject to the requirements for captivity permits under the rules of the North Carolina Wildlife Resources Commission as contained in 15A N.C.A.C. 10H Section .0300 or any successor rules or regulations thereto. Inherently dangerous exotic animals specifically include, but are not limited to, any or all of the

following orders and families, whether bred in the wild or in captivity, and any or all hybrids. The animals listed in parentheses are intended to act as examples and are not to be construed as an exhaustive list or limit the generality of each group of animals, unless otherwise specified:

(1) Class Mammalia:

(i) Order Artiodactyla (such as hippopotami, giraffes, and camels, but not cattle, swine, sheep, goats, llamas, or alpacas);

(ii) Order Carnivora:

(a) Family Felidae (such as lions, tigers, panthers, leopards, jaguars, ocelots, and servals, but not domestic cats);

(b) Family Canidae (such as wolves and jackals, but not domestic dogs);

(c) Family Ursidae (all bears);

(d) Family Mustelidae (such as weasels, martins, and minks, but not ferrets);

(e) Family Procyonidae (such as coatis);

(f) Family Hyaenidae (all hyenas);

(g) Family Viverridae (such as civets, genets, and mongooses);

(iii) Order Edentalia (such as anteaters, armadillos, and sloths);

(iv) Order Marsupialia (such as kangaroos and wallabies);

(v) Order Perissodactyla (such as rhinoceroses and tapirs, but not horses, donkeys, or mules);

(vi) Order Primates (such as lemurs, monkeys, chimpanzees, baboons, gorillas, and all other non-human primates);

(vii) Order Proboscidae (all elephants);

(viii) Order Rodentia (but not guinea pigs, rats, mice, gerbils,

hamsters, prairie dogs, or chinchillas);

(2) Class Reptilia:

(i) Order Squamata:

- (a) Family Varanidae (only water monitors and crocodile monitors);
- (b) Family Iguanidae (only rock iguanas);
- (c) Family Boidae (only those whose actual length exceeds eight (8) feet);
- (d) Family Colubridae (only boomslangs and African twig snakes);
- (e) Family Elapidae (such as coral snakes, cobras, mambas, etc.) - all species;
- (f) Family Natrixidae (only keelback snakes);
- (g) Family Viperidae (such as cottonmouths, etc.) - all species;
- (h) Family Helodermidae (such as gila monsters and Mexican beaded lizards);
- (i) Family Crotalidae (pit vipers);
- (j) Family Atractaspididae (burrowing asps);
- (k) Family Hydrophilidae (sea snakes);

(ii) Order Crocodilia (such as crocodiles, alligators, caimans, gavials, etc.) – all species.

(3) Class Arachnida:

- (i) Order Araneae (only spiders which are venomous, but excluding tarantulas);
- (ii) Order Scorpionida (all scorpions).

- (b) Owner: The term “Owner” shall have the same meaning as defined in Animal Control Ordinance Article 1 Section 2. As used with Exotic

Animals, Owner also includes one who allows an exotic animal to remain in, be lodged, fed, given shelter or refuge within the Owner's home, store, yard, enclosure, out-building, abandoned vehicle or building, place of business, or any other premises in which the person resides or over which the person has control.

SECTION 3: PROHIBITIONS

- (a) It shall be unlawful to own, possess, keep, or harbor, bring into the County, have in one's possession, act as a custodian for, or have custody of an inherently dangerous exotic animal within the County; provided, that the Owner of any inherently dangerous exotic animal as defined in this Ordinance who owned, possessed, kept or harbored or be fed or be given shelter or refuge within the person's home, store, yard, enclosure, outbuilding, abandoned vehicle or building, place of business, or any other premises on which the person resides or over which the person has control such inherently dangerous exotic animal on or before the effective date of this Ordinance shall remove said animal(s) from the County within one (1) year following the adoption of this Ordinance.
- (b) It shall be unlawful and a violation of this Ordinance for any person who violates subsection (a) of this Section 6 to release or abandon an inherently dangerous exotic animal, in such manner as to cause or permit the animal to be at large in the County, for the purpose of evading prosecution under said subsection (a).

SECTION 4: EXEMPTIONS

This Article shall not apply to:

- i. Veterinary clinics in possession of such animals for treatment or rehabilitation purposes;
- ii. Institutions regulated by the USDA;
- iii. Institutions accredited by the American Zoo and Aquarium Association;
- iv. Animal control authority or law enforcement officers acting under authority of this Act;
- v. Persons temporarily transporting such animals through the County, providing that such transport shall not be longer than 24 hours, and the animal is at all times maintained within a confinement sufficient to prevent it from escaping.
- vi. Any licensed or accredited research medical institution or educational institution.

Notwithstanding the foregoing, any such exempt entity or person from which an inherently dangerous exotic animal escapes or is released for any reason whatsoever (without regard to fault) shall be liable for the costs of capturing said animal as provided

in Section 6(a) below.

SECTION 5: ENFORCEMENT OF ARTICLE

The Animal Control Department and its Officers and employees, and any law enforcement agency having authority within the territorial jurisdiction of this Ordinance, shall be empowered to enforce the provisions of this Article.

SECTION 6: IMPOUNDMENT AND/OR DISPOSITION OF INHERENTLY DANGEROUS EXOTIC ANIMALS

The following provisions shall govern the impoundment and/or disposition of inherently dangerous exotic animals present in the County in contravention of this Article:

- (a) The Animal Control Department may immediately take up and impound an inherently dangerous exotic animal if the Animal Control Department determines in its discretion that it has facilities sufficient to safely house the animal and that the impoundment can be undertaken without injury to persons or property. The possessor is liable for the costs of capture, placement, and care for the inherently dangerous exotic animal from the time the attempt to capture begins or impoundment occurs (whichever happens first) until the time the animal has been relocated to an approved facility as set forth hereunder, or has been returned to the possessor (in the case of an exempt entity or person), or has been destroyed. Said costs may be recovered by the County in the form of additional civil penalties as set forth under Article IX of this Ordinance.
- (b) If an inherently dangerous exotic animal is impounded as set forth above, the possessor must, within seventy-two (72) hours of impoundment, post a security bond or cash deposit with the Animal Control Department in an amount sufficient to guarantee payment of all reasonable expenses incurred and expected to be incurred in capturing, caring and providing shelter for the animal.
 - (i) **Reasonable Expenses** - Reasonable expenses shall include, but are not limited to, the estimated cost of feeding, medical care, and boarding for at least thirty (30) days, plus the cost of relocating the animal as set forth hereunder.
 - (ii) **Relocation** - Said security bond or cash deposit shall not prevent the Animal Control Department from relocating the animal at any time; provided, that upon such relocation the Animal Control Department shall recover under the security bond or cash deposit only those sums actually incurred in connection with the above listed expenses;
 - (iii) **Extension of impoundment** - The Animal Control Department may,

in its discretion, keep the animal under impoundment for a period of up to sixty (60) days if the possessor has posted a security bond or cash deposit sufficient to cover such period.

(iv) **Calculation of Amount of Bond or Deposit** - In all cases the amount of the security bond or cash deposit shall be determined by the Animal Control Department and shall be based on the current rate to feed, provide medical care for, and house the animal, plus the expected cost of relocating the animal, plus costs already incurred for the same and for capturing the animal. The form for security bonds as required herein shall be approved by the Animal Control Department.

- (c) If an inherently dangerous exotic animal is impounded as set forth above, and the possessor of said animal complies with the bond or cash deposit provisions listed above; the Animal Control Department shall, attempt to find proper and safe housing for the animal outside the County through placement of the animal with an institution or location accredited by the American Zoo and Aquarium Association (AZA).
- (d) If said security bond or cash deposit is not timely posted, or if the possessor of the animal is unknown or cannot be located, the Animal Control Department may nonetheless, in its discretion, attempt to find proper and safe housing for the animal outside the County as stated above; provided, that if the possessor is subsequently identified or located, said possessor shall be liable for all costs of placement and care incurred by the Animal Control Department as set forth in subsection (a) of this Section.
- (e) The provisions of subsections (b) and (c) of this Section shall not apply to an exempt entity or person as set forth in Section 4 above and Animal Control Department shall allow the exempt entity or person to recapture the animal or, if the animal is impounded, shall return the same to the exempt entity or person upon payment in full of all costs of capture as provided hereinabove, only if all of the following criteria are met:
 - (i) The impounded animal escaped or was released from an exempt entity or person as set forth in Section 4 above; and
 - (ii) The animal can safely be impounded and returned to the exempt entity or person or can safely be recaptured by said entity or person; and
 - (iii) The exempt entity or person has taken reasonably sufficient steps to assure that the animal will not escape or be released in the County again; and
 - (iv) The animal has not previously escaped or been released in the

County.

- (f) If the Animal Control Department determines in its discretion that an inherently dangerous exotic animal cannot be captured and impounded within the requirements of subsection (a) above, the Animal Control Department may authorize and direct the possessor to retain the animal and, within a fixed period of time not to exceed sixty (60) days, relocate the animal to proper and safe housing outside the County through placement with an institution or location accredited by the AZA.
 - (i) The foregoing provision shall apply only if the Animal Control Department determines, in its discretion, that the animal has not caused injury to persons or property and that the possessor has facilities sufficient to safely house the animal and prevent it from escaping or causing such injury during the period when it is being relocated.
- (g) The decision of the Animal Control Department to proceed under this Section shall in no way affect the applicability or imposition of civil penalties as to the possessor for violating the provisions of Section 2 above, and during any period of relocation hereunder the civil penalties so imposed shall continue until the possessor presents documentation or other satisfactory proof to the Animal Control Department that the animal has been relocated as required herein.
- (h) Unless otherwise prohibited by the Federal Endangered Species Act or other applicable Federal or State law, the Animal Control Department may immediately destroy an inherently dangerous exotic animal in a humane manner if:
 - (i) The Animal Control Department determines, in its discretion, that the animal cannot be taken up and impounded within the requirements of subsection (a) above, and further determines in its discretion not to proceed under the provisions of subsection (e) above; or
 - (ii) The possessor of the animal fails to timely post the security bond or cash deposit as required therein; or
 - (iii) proper and safe housing cannot be found for the animal as set forth therein; or
 - (iv) The animal has escaped or been released from an exempt entity or person but does not fall within the provisions of subsection (d) above.

SECTION 7: PENALTY FOR VIOLATION

The penalty for a violation under this Article shall be as set forth in Article IX above.

ARTICLE XI: COMPLAINTS

SECTION 1: COMPLAINT TYPES & PROCEDURES

- (a) Emergency Complaint - Any person may in the case of an emergency make a verbal complaint through the County Communications Center or directly to Animal Control or his designee, of a violation of Article III, IV, V, VI or VII above. Determination of whether or not the complaint qualifies as an emergency shall be in the discretion of the investigating ACO.
- (b) Verbal Complaint - Any person may make a verbal report to the County of a violation of Article II, III, IV, V, VI, VII and VIII of this Ordinance, all such reports shall be made by telephone to the Animal Control Department, County Communications Center, by telephone or in person to the Animal Control Department. Telephone reports received by the County Communications Center shall be relayed to the Animal Control Section or appropriate municipal police for such action as may be authorized or appropriate under this Ordinance.
- (c) Written Complaint - Any person may make a complaint to the County about a violation of Article IV, V, VI or VII of this Ordinance. All such complaints shall be written and shall be on a form prescribed by the County. Such complaints shall be presented as follows and may not be third party:
- (d) Article IV, V, VI or VII Complaints - A written complaint of a violation of Article IV, V, VI, or VII shall be presented to the Animal Control Department. The Animal Control Department shall develop a written complaint form and shall maintain **copies of same for three years**, which shall be made available for inspection upon request to any person. The form shall require such information as shall be deemed sufficient by the Animal Control Section to permit a sufficient investigation to determine if a violation of Article IV, V, VI or VII has occurred, along with any other information deemed appropriate by the ACO.

ARTICLE XII: GENERAL PROVISIONS

SECTION 1: PROHIBITIONS

- (a) No person shall interfere with, hinder or molest the Animal Control Officer or any officers or employees of the Animal Control Department, or the Stokes County Public Health Director or his designee, in their performance of any duties

under this Ordinance, nor shall any person seek to release any animal in the custody of the same or of the Animal Shelter unless otherwise specifically authorized by law. The penalty for a violation of this Section shall be as set forth in Article IX above.

- (b) No person shall conceal any animal from Animal Control, for the purpose of evading the requirements of this ordinance.
- (c) No person shall refuse to show proof of a rabies vaccination to any member of the Animal Control Division upon demand.
- (d) No person, other than a member of the Animal Control Section, shall remove any animal from a live-capture animal trap placed on private or public property by the Animal Control Section. It shall also be unlawful for any person to damage, destroy, move or otherwise tamper with a trap placed by the Animal Control Section on private or public property.

SECTION 2: SEVERABILITY

If any part of this Ordinance or any portion or provision hereof, or the application hereof to any person or condition, is held to be invalid, such invalidity shall not affect the remaining parts of this Ordinance or their application to any other person or condition, and to this end the provisions of this Ordinance are hereby declared to be severable.

SECTION 3: IMPOUNDMENT AND DESTRUCTION STATE LAW

All provisions of this Ordinance with respect to the impoundment or destruction of animals shall be subject to the requirements of State law concerning the same, including but not limited to all State statutes and regulations pertaining to rabies control.

SECTION 4: SUPERSEDES ALL PREVIOUS ORDINANCES

This ordinance supersedes Animal Control & Animal Welfare Ordinance as set forth in Stokes County Ordinance Book adopted April 07, 1975 and became effective May 01 1975 and readopted on September 12, 1977, and amended on December 16, 1985, December 21, 1987, February 07, 1994, June 21, 2001, July 01, 2004, May 24, 2010, June 27, 2012, February 09, 2015, December 28, 2015, February 08, 2016, November 12, 2019, and April 12, 2021.

SECTION 5: EFFECTIVE DATE

This Ordinance shall take effect and be in force upon adoption by the Stokes County Board of Commissioners.

Guidelines for Establishment and Operation Of the Stokes County Animal Control Advisory Council

Article 1: Name and Purpose

The Stokes County Board of County Commissioners desires to appoint a body to be called the Stokes County Animal Control Advisory Council, (Advisory Council). The purpose of which will be to provide review and evaluation of animal-related issues, needs and services on an ongoing basis and provide recommendations related to these matters to the Stokes County Board of County Commissioners.

Article 2: Duties

The Advisory Council shall review and evaluate animal-related issues, needs and animal control services in Stokes County.

The Advisory Council shall assist the Stokes County Chief Animal Control Officer in the development of a Strategic Plan for the Stokes County Animal Control Department and provide proposed policy recommendations related to the plan for submission to the Stokes County Board of County Commissioners. Recommendations related to budget and capital improvements must also be submitted to the Stokes County Manager for review and consideration.

The Advisory Council shall monitor trends involving changes in animal populations, programs, demands for service, licensing activities and fees related to animals and report their findings to the Stokes County Board of County Commissioners as appropriate.

The Advisory Council shall coordinate its activities with other agencies and boards involved with animal welfare and control issues in order to provide the best utilization of community resources.

The Advisory Council or an authorized subcommittee of the council shall work with the County Manager as needed to review monetary donations made for the benefit of the Stokes County Animal Shelter and make expenditure recommendations for such funds.

The Advisory Council shall not be responsible for nor have authority over the day-to-day operations of the Stokes County Animal Control Department.

Article 3: Membership

The Advisory Council shall consist of nine (09) members and they will be appointed by the Stokes County Board of County Commissioners and in accordance with the approved county appointment procedure. Appointments should fulfill the following affiliations and categories:

- a) One member employed by the Stokes County Sheriff's Office.
- b) One member employed by the Stokes County Health Department.
- c) A licensed Veterinarian.
- d) Stokes County Chief Animal Control Officer.
- e) One member from an Animal Rescue Organization.
- f) Four private citizens living in a separate geographical quadrant of Stokes County.

Terms of Appointment

In forming the Advisory Council, the Stokes County Board of County Commissioners shall appoint half of the non-county employee appointments to a term of one year, and the remaining non-county employee appointments to an initial two-year term. Thereafter, all non-county employee members shall be appointed for two-year terms. County employee appointments will be made as needed.

Vacancies

If a vacancy occurs, the Stokes County Board of County Commissioners shall appoint someone to fill the unexpired term in accordance with the position designation and approved county appointment procedure. A vacancy may be declared by the Advisory Council Leader when a council member has two (2) consecutive unexcused absences from regular meetings, or the member fails to provide the Advisory Council Leader or Stokes County Chief Animal Control Officer prior notice that they will need to be absent. When prior notice is properly provided, the Advisory Council Leader will determine if the absence is excused or unexcused.

Officers

At a minimum, the Advisory Council shall elect one member as Leader and one member as Assistant Leader. Other officers may be established as deemed necessary by the Advisory Council. However, the Advisory Council shall have a member to record minutes of each meeting and all resolutions, recommendations, or adopted actions of any sort and such minutes will be available to the public within a reasonable period of time.

Election of Officers

During the first established meeting of a majority of Advisory Council members and during the first meeting held in January of each year, the meeting will be opened by the Stokes County Chief Animal Control Officer. The Chief Animal Control Officer will call

for the members present to make nominations for the office of Leader. Upon the close of nominations, the Chief Animal Control Officer will have the members present vote until a Leader has been elected by a majority vote of those present. Upon election, the Chief Animal Control Officer will turn the meeting over to the Leader who will take charge of the meeting and call for the nomination of an Assistant Leader and follow the nomination and election process noted above. Any additional officer(s) the Advisory Council deems necessary will be nominated and elected following the nomination and election procedure.

Meetings

The Advisory Council shall conduct a minimum of four regular meetings each year and all meetings will be open to the public and conducted in a manner so as to properly comply with the North Carolina Open Meetings law and proper notice of all meetings will be properly completed.

A meeting of the Advisory Council can only take place if it is in proper compliance with the Open Meetings law and a majority of members are present. The meeting will be conducted by the Leader, if absent, by the Assistant Leader. If both the Leader and Assistant Leader are absent and a majority of members are present, they may elect a Temporary Leader to conduct the meeting in order to carry out the purpose of that meeting.

Stokes County Animal Control Advisory Board By-Laws

Article 1: Name and Purpose

The Stokes County Board of County Commissioners desire to establish a body to be called the Stokes County Animal Control Advisory Board. The purpose of which will be to provide review and evaluation of animal related issues and to hear appeals of potentially dangerous dog notices.

Article 2: Duties

The Advisory Board shall have the following specific duties and responsibilities as have been directed by the Stokes County Board of County Commissioners:

- a. To hear appeals on dangerous and/or potentially dangerous dog determinations.
- b. To review and evaluate, on an ongoing basis, animal-related issues, needs and services in Stokes County.
- c. To report to the Stokes County Board of Commissioners upon request, on animal services issues within Stokes County.

The Advisory Board shall not be responsible for and shall have no authority over the day-to-day operations of Stokes County Animal Control.

Article 3: Membership

The Advisory Board shall consist of five (5) members who shall be appointed by the Stokes County Board of County Commissioners in accordance with the approved county appointment procedure. Appointments shall attempt to fulfill, but are not limited to, the following affiliations and categories:

- a. One member shall be the Stokes County Health Director or Designee appointed by the Stokes County Health Director.
- b. One member shall be a member of an Animal Advocacy Organization
- c. Three members at large, who are Stokes County residents living in separate geographic areas of Stokes County.

a. Terms of Appointment

In forming the Advisory Board, the Stokes County Board of County Commissioners shall appoint two of the non-county employee members to a term of one year and the remaining two non-county employee members to a two-year term. Thereafter, all non-county employee members shall be appointed for two-year terms.

b. Vacancies

If a vacancy occurs, the Stokes County Board of County Commissioners shall appoint someone to fill the unexpired term in accordance with the position designation and approved county appointment procedure.

A vacancy may be declared by the chair of the Advisory Board when any member misses two (2) consecutive regular meetings without notifying the Animal Control Director or the chair of the Advisory Board; or when a member resigns from said appointment.

c. Officers

The Health Director or the Health Director's designee shall be the chair of the advisory board. The chair shall assign one appointed member to keep the minutes of the meeting and all resolutions and recommendations.

d. Meetings

1. The Advisory Board will meet semiannually. The dates to be voted on by the board.
2. The board can be called to hear appeals on dangerous and/or potentially dangerous dog determinations when an appeal has been made.
3. The Board can be called for an emergency meeting upon request of the County Commissioners, County Manager, or Director of Animal Control.
4. All meetings of the Advisory Board shall be open to the public and the Advisory Board will give public notice of these meetings consistent with the provisions of the open meetings law.
5. A majority of the voting board members serving shall constitute a quorum.

6. The Advisory Board shall keep a written record of meetings, resolutions, recommendations, findings, etc... which shall be a public record.
7. In the absence of the chair, an acting chair shall be appointed by the board members present.

ARTICLE 4: Appeals

The Advisory Board shall hear any appeals regarding the determination of a dangerous or potentially dangerous dog by Stokes County Animal Control in accordance with N.C.G.S. 67-4.1.5(c), subject to the following provisions:

- a. The owner of a dog that has been declared dangerous or potentially dangerous pursuant to Article V, Section 3 of the Stokes County Animal Control Ordinance has the right to appeal the determination by filing a written objection, stating the grounds for appeal, with the Stokes County Animal Control Director within three business days of the receipt of the dangerous or potentially dangerous dog determination letter.
- b. Within ten business days of a duly filed written objection, the Advisory Board shall hold an appeal hearing. The appeal hearing shall be open to the public, and the person requesting the appeal may be represented by an attorney.
- c. The person requesting the appeal will be notified in writing of the decision of the Advisory Board within ten business days after the conclusion of the appeal hearing.
- d. Any appeal from the final decision of the Advisory Board shall be to Superior Court by filing a notice of appeal and petition for review within ten business days after the receipt of the final decision of the appellate board. This written notice must be served on the Animal Control Director as well as the Clerk of Superior Court.

Adopted by the Stokes County Board of Commissioners -



**Board of County Commissioners
May 12, 2025
6:00 PM**

Item number: VII.b.

Vehicle Use Policy

Contact: County Manager's Office and HR

Summary:

At the last meeting, HR Director Jamie Clark presented an updated Vehicle Use Policy for Stokes County for consideration and approval. Clearer language for the circumstances and qualifications for firefighters to drive an ambulance in an emergency was needed. The updated policy is attached for review.

ATTACHMENTS:

Description	Upload Date	Type
Vehicle Use Policy	5/5/2025	Cover Memo



Vehicle Use Policy

Contents

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Purpose

This policy establishes uniform vehicle use practices and requirements for Stokes County employees. Unless stated otherwise, this policy applies to vehicles owned by the County, vehicles leased or rented by the County, as well as personal vehicles, to ensure safe driving and efficient use of public property and/or resources.

This policy applies to all Stokes County departments, employees, partners, and affiliated agencies who receive pay and benefits from Stokes County Government. Where there is conflict with any department-specific policy, this document will supersede.

Policy

Use of Vehicles for County Business

All vehicle operators must be properly licensed and insured to operate a motor vehicle to conduct business on behalf of Stokes County.

Vehicle operators are responsible for ensuring their vehicle is in good working condition according to the vehicle manual.

County vehicles may be assigned to one or more vehicle operators for their primary use for County business and obligations. At the end of the workday, all County vehicles are to be parked in their assigned parking area unless otherwise authorized by the respective department/agency head.

Vehicle operators assigned County-owned vehicles are expected to maintain the interior and exterior cleanliness of the vehicle.

When fueling vehicles, vehicle operators are expected to select the lowest available fuel grade. Fuel-specific credit cards (WEX Cards) are issued with each vehicle.

Driver's Responsibilities

Vehicle operators are expected to operate all vehicles in a safe and courteous manner. Operators will obey all traffic laws, to always include the wearing of a seat belt.

Violations, citations, fines, and other actions taken by any enforcement agency against a vehicle operator while operating a motor vehicle are the responsibility of the employee and may be cause for disciplinary action by the County.

Employees are required to notify their department/agency head immediately of any change in their driving status, which includes reporting all vehicle accidents that occur while conducting County business. This includes but is not limited to fines, citations, suspensions, and revocations. Failure to notify the department/agency head may result in disciplinary action up to and including termination.

In the case of an accident involving any level of damage while conducting County business, the employee driving the vehicle shall immediately (or as soon as practically possible) notify their supervisor. When the accident involves another vehicle, involves any property damage or causes injury, the appropriate Law Enforcement Agency should be notified to obtain a full accident report.

The County will not be responsible for any increase in the employees' automobile insurance premium as a result of an accident or fines, as well as any increases as a result of carrying adequate coverage for business use.

Driving after the consumption of alcohol or while under the influence of any controlled substance is prohibited per the Drug-Free and Substance Abuse policy.

The use of tobacco products or E-Cigarettes/vaping products are prohibited in a County-owned vehicle.

Possession, transportation or consumption of alcohol or illegal drugs by anyone in the vehicle is prohibited per the Drug-Free and Substance Abuse policy. The exceptions are emergency and law enforcement

personnel who may transport lawfully confiscated items as required and within the scope and course of their official duties or residents with known or unknown substances.

Open carrying of handguns is strictly prohibited in all county-owned vehicles. The use of concealed handguns must comply with the county's concealed handgun policy. Adherence to these guidelines is required at all times.

Distracted Driving

Stokes County has a vital interest in maintaining a safe, healthy and efficient working environment for its employees. This includes a safe and appropriate environment while traveling on County business. Distracted driving is a serious safety risk, not only to the driver, but also to other occupants in the vehicle, other vehicles on the road and pedestrians. To reduce the risks associated with distracted driving, certain conduct is prohibited while driving a County-owned vehicle or while driving a personal vehicle while on County business, including but not limited to:

- Manually entering multiple letters or text on an electronic device or mobile telephone as a means of communicating with another person.
- Distractions by passengers.
- Distractions caused by eating or drinking while driving.
- Operating laptops, tablets, portable media devices, and GPS devices.
- Reading maps or any type of document, printed or electronic.

Drivers must pull over safely to the side of the road or another safe location before reading messages, returning calls, text messaging, emailing, reading maps for directions, or programming/resetting GPS devices. The provisions of this section do not apply to any of the following while in the performance of their official duties:

- Law Enforcement Officers
- Members of Emergency Management
- Members of the Fire Marshal's office
- Operators of a County ambulance

Use of County Vehicles

County-owned vehicles are to be operated exclusively by employees of Stokes County. No unauthorized individuals are permitted to drive these vehicles under any circumstances.

Volunteer/paid fire personnel that are authorized to operate fire apparatus may be authorized to operate a county ambulance if they have received explicit approval from the senior EMS official on-scene. This approval must consider the individual's qualifications as well as the operational requirements during the incident.

Per North Carolina General Statute 14-247, personal use of County-owned or leased vehicles is prohibited. Violations may result in disciplinary action up to and including termination.

Per North Carolina General Statute 143-341(8)i7a, County vehicles are to be used for official County business only and shall not be used for the convenience of the employee regarding transportation needs or other non-business-related activities.

The County acknowledges that its employees may need at times, to keep personal items and information stored in or on County-owned property. However, due to security and accountability concerns, personal items/ information stored on or in a County-owned vehicle are subject to inspection at any time without any prior notice. This includes the installation of a GPS device to track the whereabouts of the County-owned vehicle.

When conducting County business in the field, County vehicles may be used to travel to a nearby restaurant for lunch where the cost-benefit in travel time to the work quarters for a personal vehicle would not be in the best interest of the County.

Department/agency heads should notify Human Resources and Purchasing of any operator changes including assignment of take-home vehicles within five (5) business days.

It is the responsibility of the vehicle operator to ensure County-owned vehicles are serviced as needed. This includes notifying the County Garage of any issues needing repair as well as ensuring the vehicle is scheduled for regular maintenance as instructed by Garage personnel.

Use of Personal Vehicles

Employees using a personal vehicle for County business will be reimbursed for mileage pursuant to the Travel Policy. Per IRS Publication 5137: "A standard mileage rate is considered to cover all expenses of operating a vehicle, including insurance, maintenance, tires, oil and so on."

Operators using a personal vehicle for County business should carry adequate personal vehicle liability insurance as required by law. All County officials and employees using a personal vehicle for County-related business are expected to consult with their insurance provider to ensure they are appropriately covered for business use.

Employees using a personal vehicle for County business must ensure that the vehicle is inspected annually, and that the vehicle is in safe operating condition with no pre-existing damage.

The County assumes no responsibility for accidents and damages to privately owned vehicles.

Take-Home Vehicle Use

The County's policy is to only authorize the assignment of a take-home (overnight) vehicle when the best interest of the public is served by providing County employees with transportation according to the criteria listed in this section. The assignment of a County vehicle is neither a privilege nor a right of any County employee. Assignment of a County vehicle will not be made based on employee merit or employee status.

Authorization for continual use of County vehicles for commuting purposes may be granted by the County Manager to specified positions based on the following criteria:

- The position is full-time **AND** requires work in the field, away from a physical office or workplace, more than 75% of the position's total work time **AND** the position starts the day from home directly to the field three (3) or more days per week **AND** special equipment is needed that cannot reasonably be kept in a personal vehicle, **OR**
- The position is full-time **AND** responds to after-hours business calls away from the office or workplace at least one (1) time per week **AND** the position is expected to respond to after-hours

business calls within thirty (30) minutes **AND** special equipment is needed that cannot reasonably be kept in a personal vehicle

Employees assigned county-owned take-home vehicles for commuting are considered to be receiving a taxable fringe benefit. The value of the taxable fringe benefit will be calculated based on the IRS guidelines and added to the employee's taxable income. The county payroll department will report the taxable fringe benefit on the employee's W-2 form.

For more detailed information, you can refer to the [IRS Publication 15-B](#) and the [Fringe Benefit Guide](#) . These documents provide comprehensive guidelines on how to handle taxable fringe benefits, including employer-provided vehicles.

Certain take-home vehicles are excluded from the commuting reimbursement requirement. These exceptions are consistent with those as outlined in [IRS Publication 15-B](#). Take-home vehicles for Law Enforcement, Emergency Management and Fire Marshal may qualify as "qualified non-personal use vehicles" under IRS guidelines, which would exempt them from being considered taxable fringe benefits. To qualify, the vehicles must be clearly marked and primarily used for official duties, such as responding to emergencies.

Employees permitted to take a County-owned vehicle home (commute) from their workstation may do so for job-related reasons and not as a compensatory measure.

Employees must be able to reasonably keep the assigned take-home vehicle at their home or at a County approved location after work hours.

Each department/agency head will provide the Human Resources and Purchasing Departments with a list of manager approved County vehicles assigned for take-home (overnight) use and provide updates a vehicle assignments change. The list must include the vehicle number, driver's name, driver's license number, and valid business reasons for take-home use.

If an employee with an assigned take-home vehicle is on a leave of absence for longer than five (5) working days, the County-owned vehicle should be parked at a County-owned facility until the employee resumes the duties assigned to their position.

Occasional Overnight Vehicle Assignment

Occasional overnight usage of County-owned vehicles is permitted with the approval of the department/agency head. Such occasional usage of County vehicles may occur when an employee conducts County business away from the employee's normal place of work, and outside an employee's normally scheduled workday. Other types of occasional overnight usage are permitted when the following conditions exist:

- Inclement weather conditions: When employee is on-call and has primary responsibility to respond.
- Emergency preparedness or seasonal assignment: County-owned vehicles are permitted when an employee is on-call and vehicles are taken home less than four (4) times per quarter on average.

Marking of County-owned Vehicles

All county-owned vehicles will be clearly marked to indicate their ownership and purpose, ensuring transparency and accountability. Exceptions to this requirement include vehicles assigned to law enforcement officers performing detective duties. Additionally, the use of confidential license plates on county-owned vehicles must be expressly approved by the County Manager.

Maintaining Valid Driver's Licenses

All employees who are required to operate county-owned vehicles or equipment as part of their job responsibilities must maintain a valid driver's license or Commercial Driver's License (CDL), as appropriate for the type of vehicle or equipment operated. Employees must present proof of a valid driver's license or CDL upon hire and provide updates periodically as requested by the department/agency head.

Employees operating vehicles or equipment requiring a CDL must comply with all federal, state, and local regulations, including U.S. Department of Transportation (DOT) guidelines. This includes mandatory drug and alcohol testing, adherence to hours-of-service rules, and proper vehicle inspections.

It is the responsibility of all employees to immediately notify their supervisor if their driver's license or CDL becomes invalid, suspended, or revoked for any reason. Failure to maintain a valid driver's license or CDL or to comply with applicable regulations may result in reassignment of duties, suspension of driving privileges, or disciplinary action, up to and including termination. Stokes County has the right to conduct routine checks to verify the status of employees' licenses and ensure compliance with this policy.

Reporting Injuries and Accidents

If an employee is injured as a result of an accident while on duty, regardless of the severity of the injury, the employee is required to report the injury at once to his/her immediate supervisor so that proper medical attention can be provided. The injured employee and their direct supervisor are required to complete the county's incident reports with a copy forwarded to Human Resources as soon as possible following incident.

Accidents

In the event of an accident involving a County-owned vehicle, the operator/employee should:

1. Render first aid if qualified to do so and arrange for medical care if necessary;
2. Notify 911 Emergency Services
3. Never move the vehicle or leave the scene of the accident without law enforcement approval
4. Exchange driver's license numbers, insurance information, and vehicle numbers with all parties involved. Obtain the names and addresses of anyone witnessing the accident. Offer no information regarding the responsibility for the accident or what should have been done to avoid the accident. Stay calm. These stipulations are especially important if the accident takes place outside of Stokes County.
5. The operator shall report any accident to his/her supervisor immediately;

6. The Safety Officer shall report the accident to the Accident Review Committee immediately;
7. All claims against the County insurance policies will be forwarded to the County Risk Manager;
8. Operators/Employees shall not permit unauthorized persons to operate or ride in or on a County vehicle.

Vehicle Accidents

When a County employee is involved in a vehicle accident involving a County-owned vehicle, the employee shall:

1. Notify his/her supervisor immediately.
2. The supervisor/director will immediately notify the County Vehicle Maintenance Supervisor of the accident.
3. The employee will complete and submit a Stokes County Vehicle Accident Report to their supervisor/director as soon as possible following the accident. The supervisor/director will forward a copy of the Accident Report to the Vehicle Maintenance Supervisor and the Human Resources department immediately after receipt of the completed form from the employee.

Failure to follow the steps outlined may result in disciplinary action against the employee

Accident Review Board

When an employee is involved in a vehicle accident while operating a County-owned vehicle, he/she shall appear before the Accident Review Board for a determination as to whether the accident was preventable or non-preventable. The Accident Review Board shall be comprised of the current Safety Committee.

Purpose of Accident Review Board

- To establish a fair and impartial review system for all accidents involving motorized equipment and operators with the primary objective being to improve the driving safety of County-owned motorized vehicles.
- To identify problem drivers, unsafe conditions, and pursue remedial steps to reduce damage to County-owned vehicles and prevent injury to County employees.
- To establish the responsibilities for each vehicle accident.

Appearance before the Board

Approximately five (5) working days prior to a regularly scheduled Board meeting, the Board Secretary shall notify all relevant County personnel to appear. Notification shall be directed through the appropriate department/agency heads.

- All personnel shall appear before the Board at its regularly scheduled meeting.
- Any employee unable to appear due to sickness, personal injury, or death to an immediate family member, must notify the Board Secretary twenty-four (24) hours in advance.
- Other than those cases which have been deferred, all vehicle accident cases scheduled shall be heard and action taken, whether the individual is present. Department/agency heads shall be notified of the action taken by the Accident Review Board.

Definitions

For the purposes of this policy, the following definitions shall apply to ensure clarity and consistent interpretation.

County-Owned Vehicle: Any motor vehicle, equipment, or machinery that is registered, leased, or owned by the county and used for official business purposes.

Marking: Any insignia, decal, logo, or other identifying feature applied to a county-owned vehicle, indicating that it belongs to the county or is used for county business purposes.

Maintenance and Inspection: Routine actions required to ensure the safety and operability of a county-owned vehicle, including scheduled servicing, pre- and post-operation inspections, and addressing repairs promptly.

Employee: Any individual employed by the county, including full-time, part-time, temporary, and contract workers, as well as interns and volunteers acting on behalf of the county.

County Business: Any county sanctioned activity performed within the scope of an individual's assigned duties.

Policy Approval

This policy has been reviewed and approved by the Stokes County Board of County Commissioners on this day ____ of _____ 2025.

Keith Wood, Chairman

Jeff Sanborn, County Manager

Jamie Clark, Human Resources Director



**Board of County Commissioners
May 12, 2025
6:00 PM**

Item number: VII.c.

Presentation of Fiscal Year 2025-26 Recommended Budget

Contact: Jeff Sanborn, County Manager

Summary:

County Manager Jeff Sanborn will present the recommended budget for FY 25-26. Attached for review are a portion of the documents that directly relate to the budget and will be included in the overall Stokes County Operating Plan.

- Introduction
- Budget in Brief
- Budget Message
- About County Services
- Determination of Operational Priorities
- General Fund Summary
- Capital Improvement Plan FY 26-30
- Annual Budget Ordinance
- Budget Presentation

ATTACHMENTS:

Description	Upload Date	Type
Introduction	5/12/2025	Cover Memo
Budget in Brief	5/9/2025	Cover Memo
Budget Message	5/9/2025	Cover Memo
About County Services	5/9/2025	Cover Memo
General Fund Summary	5/12/2025	Cover Memo
Determination of Operational Priorities	5/9/2025	Cover Memo
Capital Improvement Plan	5/9/2025	Cover Memo
Annual Budget Ordinance	5/9/2025	Cover Memo
Budget Presentation	5/12/2025	Cover Memo



2026 Stokes County Operating Plan

County of Stokes, North Carolina



STOKES COUNTY OPERATING PLAN

FY 2026



Keith Wood,
Chairman



Rick Morris,
Commissioner



Brad Chandler,
Commissioner

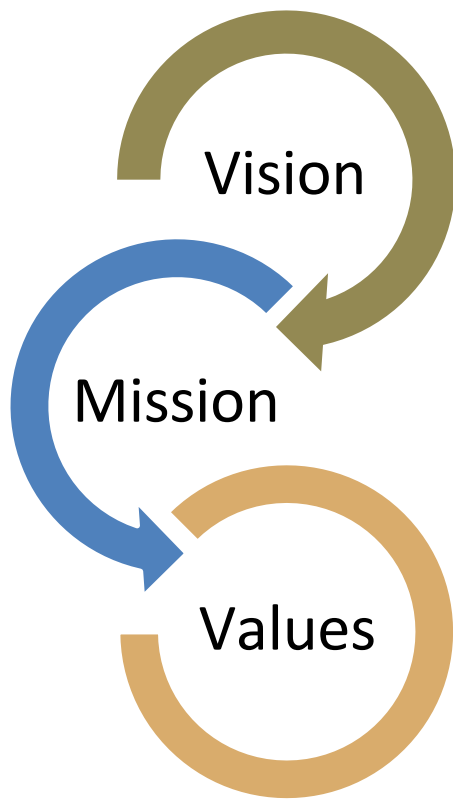


Sonya Cox,
Commissioner



Wayne
Barneycastle,
Commissioner

Stokes County Commissioners



VISION

The County of Stokes is a charming, vibrant community which reflects our rich history and traditions.

MISSION

To promote, enhance, and sustain the quality of life for residents, businesses, and visitors.

VALUES

Service, Initiative, Teamwork, and Improvement





INTRODUCTION

Welcome to the County of Stokes! This Stokes' Strategic Operating Plan (SCOP) document represents the plans of the Board of Commissioners and staff to achieve our vision and accomplish our mission. We hope this document will prove to be a valuable tool for county residents, businesses, visitors, Commissioners, and staff.

Stokes County Operating Plans can be very complex and confusing. Should there be any questions regarding information provided in this document, please contact the County Manager's office at 336.593.2407.

The layout of the document is intended to take the reader from the broadest perspective (consolidated totals, etc.) to a more specific perspective (individual departments, divisions, etc.). Realizing that information needs differ for every reader, the document is divided into sections to make the information easy to locate.

Budget in Brief - The Budget in Brief provides an overview of the FY 2026 Budget that is a component of the Operational Planning Process. It helps the reader quickly understand what initiatives and other key elements are included in the annual budget.

Budget Message - In the Budget Message, our County Manager discusses the proposed annual budget and any outside factors that were used in determining the budgeted expenditures and the revenues needed to cover these expenditures.

About County Services - This section provides a description of the duties and responsibilities of the different county departments and divisions.

Stokes County Operating Plan Guide - This guide details the steps in preparing and adopting the annual budget, which is a component of the Strategic Operating Plan. A summary of key financial policies affecting the budget process is given. This section also includes the budget calendar, the budget planning phases, and a description of how the process works. Finally, it has a brief description of fund accounting, how the County's finances are organized, and how to read the department tables contained in the *General Fund* section.

Strategic Priorities - This section provides an overview of the strategic planning process, the County's Balanced Scorecard (BSC), and also contains the Commissioner's strategic goals and objectives. Key Performance Indicators (KPIs) with short-term and long-term goals on the County's Balanced Scorecard are also included in this section along with specific Significant Projects, Plans, & Initiatives aimed at achieving those performance targets.

General Fund - This section includes detailed information about General Fund revenues and assumptions used to determine budgeted amounts. Every County department or division also appears with individual department profiles and budget summaries. Department goals, objectives, and Key Performance Indicators (KPIs) with short-term and long-term projections are also included. These are the most specific presentations within the document. This section also provides information on debt service and on capital expenditures contained in the current year budget.

Capital Project Funds - Each Capital Project Fund budget is presented separately. This section includes an overview of each capital project and its funding sources.

Five-Year Financial Forecast - This section contains the County's long-range financial forecast. The forecast is developed to ensure that adequate financial resources are available to meet future financial obligations. The forecast serves to inform decision makers of the long-term financial implications of the budgetary decisions they are making today.

Capital Improvement Plan (CIP) - The CIP outlines the County's plan for the replacement and acquisition of capital assets over the five-year planning period. Capital assets include vehicles, equipment, infrastructure, and new facilities. The County uses this plan to ensure that these investments are aligned with the County's strategic direction.

Annual Budget Ordinance - The Budget Ordinance is the legally binding ordinance that establishes the new annual budget.

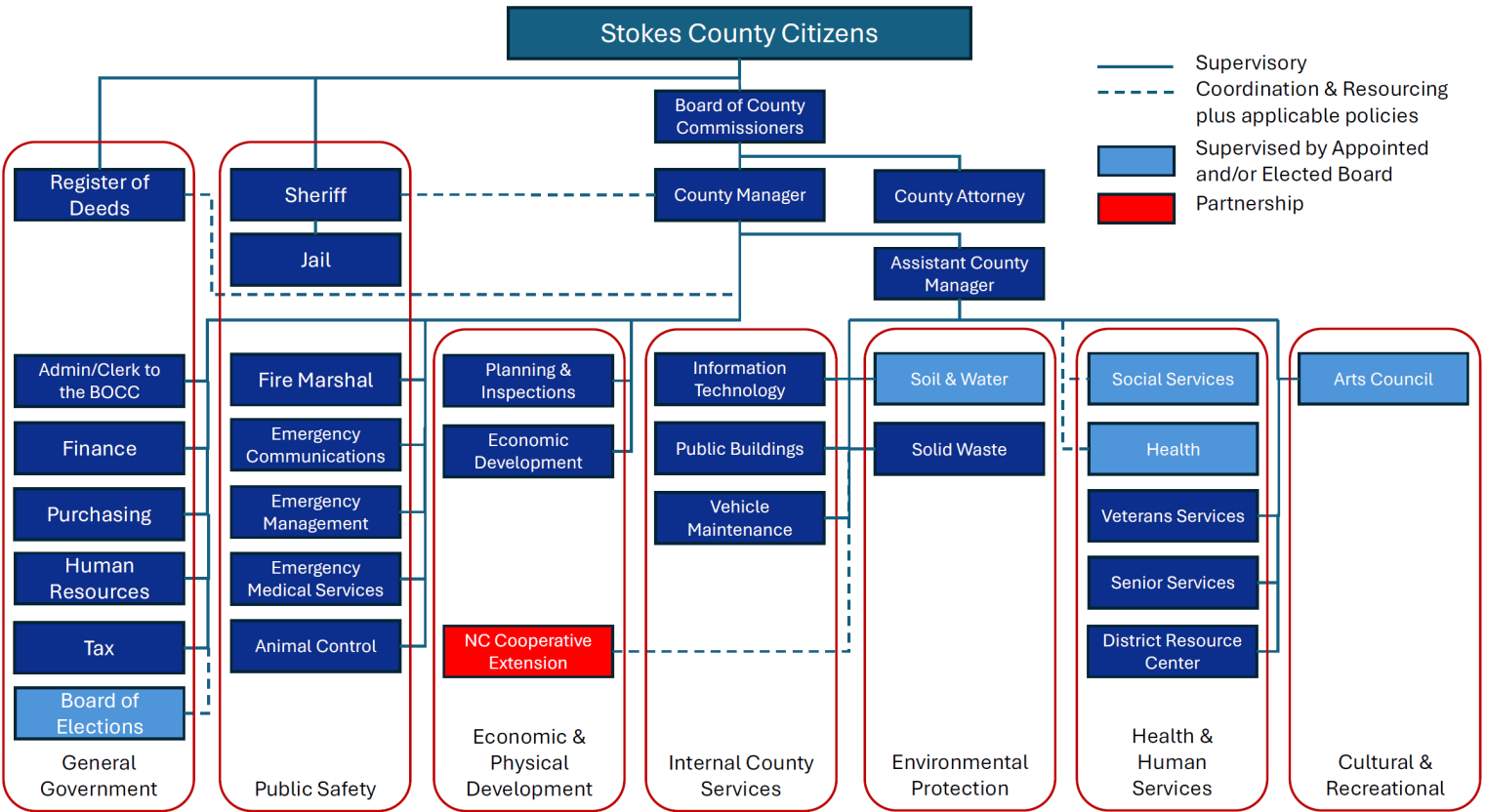
Budget Glossary - This section includes a list of common terms, acronyms and abbreviations used throughout the document. A detailed definition of these terms is provided to aid the reader in understanding the budget and strategic planning process.

Supplementary Information - This section includes miscellaneous information about the County of Stokes, such as the history of the County and other relevant economic data.

To find specific information addressed in individual sections, please refer to the *Table of Contents* in the front of the budget document.



ORGANIZATIONAL CHART



Personnel expenditures comprise 40% of the County's General Fund budget. The Personnel Classification Summary represents a five-year projections of staffing by function as well as a snapshot of the current year's FTEs on which the FY 2026 Budget is based.

Fiscal Year 2026 Staffing By Function in Full-Time Equivalents

Classification Plan Summary	Budgeted FY 2025	FY 2026 Change	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
General Government							
Administrative							
Governing Body & Administration	10.0	-	10.0	10.0	10.0	10.0	10.0
Financial Services	4.5	-	4.5	4.5	4.5	4.5	4.5
Purchasing	1.5	-	1.5	1.5	1.5	1.5	1.5
Property Tax, Mapping, Revaluation	16.0	-	16.0	17.0	17.0	17.0	17.0
Human Resources	3.0	-	3.0	3.0	3.0	3.0	3.0
Register of Deeds	4.0	-	4.0	4.0	4.0	4.0	4.0
Elections	2.0	-	2.0	2.0	2.0	2.0	2.0
Superior Court	1.0	-	1.0	1.0	1.0	1.0	1.0
Fleet/Vehicle Maintenance	2.0	-	2.0	2.0	2.0	2.0	2.0
Public Buildings and Grounds Maintenance	15.0	-	15.0	18.0	18.0	18.0	18.0
Information Technology	3.0	-	3.0	4.0	4.0	4.0	4.0
Total Government	62.0	-	62.0	67.0	67.0	67.0	67.0
Public Safety							
Sheriff	60.0	-	60.0	60.0	60.0	60.0	60.0
Jail	28.0	-	28.0	28.0	28.0	28.0	28.0
Fire Marshal	4.0	-	4.0	4.0	4.0	4.0	4.0
Emergency (Management, E-911, Medical Services)	57.0	1.0	58.0	57.0	57.0	57.0	57.0
Animal Control	9.0	-	9.0	9.0	9.0	9.0	9.0
Total Public Safety	158.0	1.0	159.0	158.0	158.0	158.0	158.0
Economic and Physical Development							
Planning and Inspections	6.0	-	6.0	6.0	6.0	6.0	6.0
Economic Development	1.0	-	1.0	1.0	1.0	1.0	1.0
Total Economic and Physical Development	7.0	-	7.0	7.0	7.0	7.0	7.0
Health and Human Services							
Public Health	23.0	-	23.0	23.0	23.0	23.0	23.0
Environmental Health	5.0	1.0	6.0	5.0	5.0	5.0	5.0
Social Services	83.0	1.0	84.0	83.0	83.0	83.0	83.0
Veterans Services	2.0	-	2.0	2.0	2.0	2.0	2.0
Senior Services	5.0	-	5.0	5.0	5.0	5.0	5.0
Natural Resources	2.0	-	2.0	2.0	2.0	2.0	2.0
Day Reporting Center	3.0	-	3.0	3.0	3.0	3.0	3.0
Total Health and Human Services	123.0	2.0	125.0	123.0	123.0	123.0	123.0
Environmental Protection							
Solid Waste	9.0	-	9.0	9.0	9.0	9.0	9.0
Total Environmental Protection	9.0	-	9.0	9.0	9.0	9.0	9.0
Cultural and Recreation							
Arts Council	3.0	-	3.0	3.0	3.0	3.0	3.0
Total Cultural and Recreation	3.0	-	3.0	3.0	3.0	3.0	3.0
GRAND TOTAL	362.0	3.0	365.0	367.0	367.0	367.0	367.0
Population	45,493		45,659	45,825	45,992	46,160	46,328
Employees per 1,000 Population	7.96		7.99	8.01	7.98	7.95	7.92

The FY 2026 Budget includes an increase of 3.0 FTEs for an Environmental Health Specialist, a Deputy Department of Social Services Director and an EMS Training Officer.



BUDGET IN BRIEF

Letter from the Commissioners

Stokes County Board of County Commissioners is committed to ensuring that Stokes County is a charming, vibrant community that reflects our rich history and traditions. In January 2025, we held our first ever Strategic Retreat where we met with the county management team to prepare our 2026 Stokes County Operating Plan (SCOP), which includes the Fiscal Year (FY) 2026 Budget.

Annually, our team will build upon the operational planning process to adopt a balanced scorecard approach to identify strategic objectives to improve County services. This year we identified five significant operating plans: address salary compression, improve EMS staffing and performance, implement use and personal property tax compliance program, develop and implement annual resident survey and increase staffing by three (3) full time equivalent positions.

Our Board of Commissioners has adopted mission and vision statements that reflect our goals and aspirations now and in the future. Our mission is to protect, promote and enhance the quality of life for Stokes County residents and visitors with the vision that Stokes County is a dynamic and thriving community, rich in natural beauty and that embraces the future while respecting its rural heritage and history.

The \$74.6 million FY 2026 Budget contains a \$0.580 per \$100 valuation property tax rate, which is higher than revenue neutral. We are making a commitment to renovation and improvement by taking on other great initiatives and projects that are sure to enhance the quality of life and bring new value to the County of Stokes.

We continue to keep an ever-watchful eye on our operating environment, including the current economy with newly imposed tariff restrictions and an overall reduction in government and spending. With these considerations in mind, I believe we have prepared a Strategic Operating Plan that will promote, enhance, and sustain the quality of life in our rural and thriving county. I encourage you to read further about our plans and the FY 2026 Budget in our 2026 Strategic Operating Plan.



Quick Facts

\$74.6 M

Total Budget

\$0.580

Per \$100 of Valuation
Tax Rate

12

Significant Operating
Investments

3

Increase of Staff
Full Time Equivalents (FTEs)

How will your tax dollars be spent in FY 2026?

The FY 2026 Budget for salaries and benefits for Stokes County's 365 full-time equivalents (FTEs) accounts for 43% of total expenditures, or \$32.27 million. The budget includes a 2.9% cost of living adjustment and merit raises at an average of 2% per employee. The County currently pays for 100% of health, dental, and vision insurance premiums for employee-only coverage.

The FY 2026 Budget includes an increase of 3 FTEs for three positions. These new positions are related to the need to increase staff capacity to serve a growing population in the county.

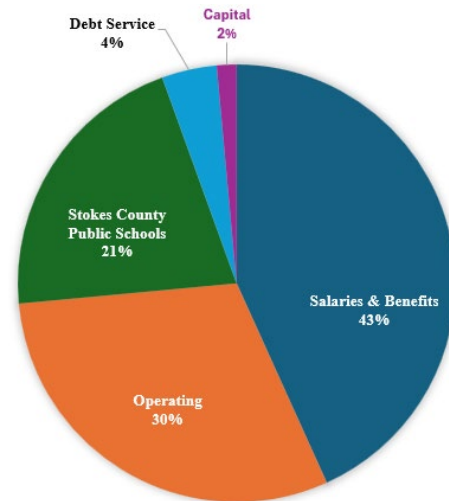
The FY 2026 Budget includes \$1.084 million in capital investment, or 1.45% of total expenditures. Significant operating costs include funding for initiatives supporting the County's goals and objectives without adding any to the County's debt service.

The County's third largest expenditure is for Stokes County Public Schools which makes up 20.95% of the overall budget.

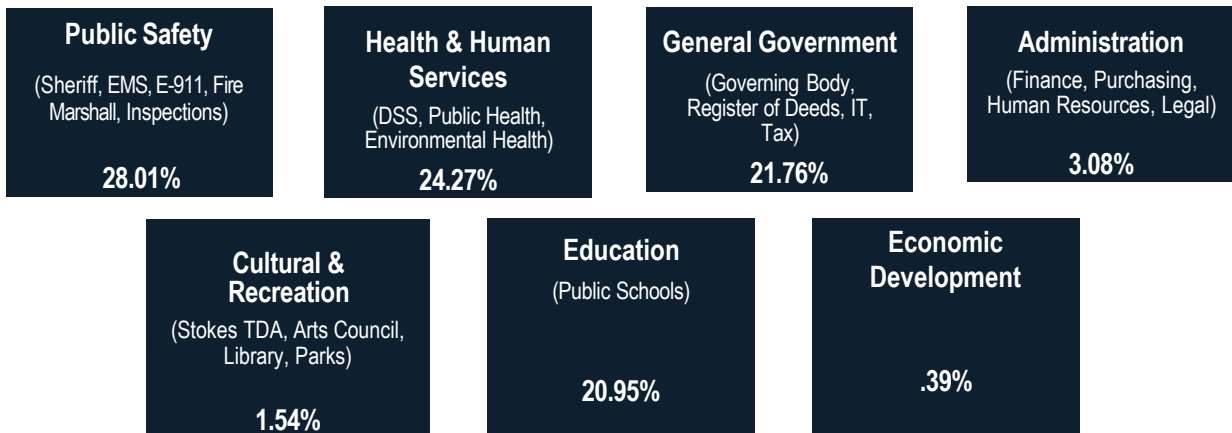
New Positions Funded

- Environmental Health Specialist
- Deputy Director of Social Services (50% paid by North Carolina)
- Emergency Medical Services Training Officer

\$74.6 Million Budgeted Expenditures



Expenditures by Function



In FY 2026, the County has \$3,038,076 in debt service expenditures related to leases of capital assets, Courthouse and Jail Expansion, EMS Station and Autumn Square.

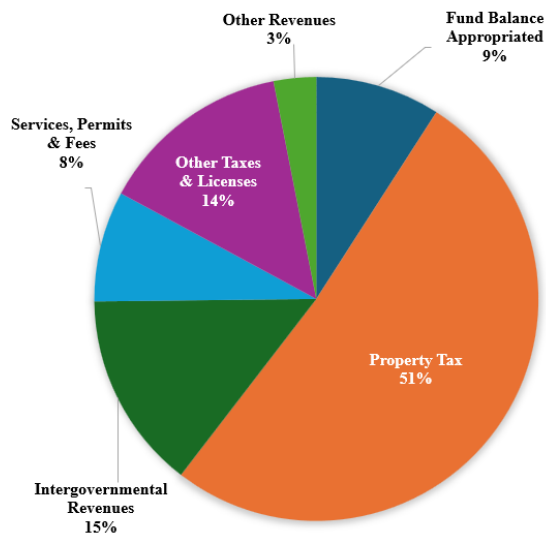
Overall, the FY 2026 Budget totals \$74,644,482 or 4% more than the prior year's General Fund budget. The FY 2026 Budget as presented results in a per capita expenditure of \$1,635 based on a projected population of 45,659.

How is Stokes County Funded in FY 2026?

Historically the primary revenue source for Stokes County is property taxes which account for 51.3% of total revenues, or \$38.33 million.

In FY 2026, the County elected to adopt an inflation-adjusted revenue neutral tax rate of \$0.58 per \$100 of valuation. Current revaluation increased the value of area homes. Though overall property tax values increased, the inflation-adjusted revenue neutral tax rate is \$0.16 lower than this year's tax rate.

\$74.6 Million Budgeted Revenues



Other key revenues that make up 39.6% of total General Fund revenues include local option sales taxes, utility sales taxes, and other state-collected revenues. Of these, local option sales taxes are the largest intergovernmental revenue source for the County, representing 14.39% of the total budget. Sales tax revenue for FY 2026 is projected above FY 2025 estimates.

At the end of the year, we estimate the County will use \$6.78 million in fund balance to balance the budget.





BUDGET MESSAGE

May 12, 2025

The Honorable Keith Wood, Chairman
Members of the Board of Commissioners
Stokes County, North Carolina

Dear Chairman Wood and Members of the Board of Commissioners:

Pursuant to Section 159-11 of the North Carolina General Statutes (NCGS), I am pleased to present the 2026 Stokes County Operating Plan (SCOP), our first five-year operating plan, including the recommended budget for Fiscal Year (FY) 2026 for your review and consideration. This document has been prepared to provide a comprehensive view of the County's operating plans over the next five years. We aspire for this document to demonstrate excellence in four key areas: 1) as a policy document, 2) as a financial plan, 3) as an operations guide and 4) as a communications device.

During FY 2025, Stokes County began development and implementation of an all-new strategic planning process, rooted in a balanced scorecard approach to measuring and understanding organizational performance. Going forward, our strategic planning process will be rooted in performance measurement and analysis which will facilitate continuous process and performance improvement. Our planning framework will intentionally provide an integrated approach to organizational performance management that results in the delivery of ever-improving value to our customers and improvement in the overall effectiveness of County governance. Initial implementation of this framework has transformed the County's budgeting process into a more strategic, results-driven process. Resource allocation will now be more closely aligned with the County Board of Commissioners' strategies and focused on achieving the results articulated in our newly developed Balanced Scorecard (BSC).

The FY 2026 Budget as presented was developed through initial, start-up components of the County's all-new strategic planning process. This process is described in detail in the *Operational Priorities Development* section of this document. The strategic planning process includes the development of the County's BSC. The BSC contains thirteen strategic goals, 36 strategic objectives, and 87 Key Performance Indicators (KPIs). Since this process is new, initial performance measurement will occur during FY 2026. In future years, we will use measured performance of KPIs to understand where resources are best applied to strategically improve performance. The BSC will be the foundation upon which future operating plans are developed to ensure recommended budgets protect, promote and enhance quality of life for Stokes County residents and visitors, while also helping to accomplish our vision. That vision is for Stokes County to be a dynamic, thriving community that is rich in natural beauty and embraces the future while respecting its rural heritage and history.

KEY FACTORS CONSIDERED IN DEVELOPING THE STOKES COUNTY OPERATING PLAN AND FY 2026 BUDGET

While inflation has recently abated, the compounded effect of multiple years of high inflation have significantly increased operating expenses. Goods and services the County purchases to support service delivery are significantly more expensive than they were four years ago. Likewise, the cost of attracting and retaining a high-quality workforce has grown at a relatively unprecedented rate. Meanwhile, recent exhaustion of extensive COVID related grant funding requires that County taxpayers have to bear a larger portion of the overall burden. The County experienced unprecedented local option sales tax revenue growth in years, but that growth subsided significantly in FY 2025. It seems that sales tax growth will continue to be muted in FY 2026, though the impact of tariff negotiation could result in a wide variety of potential sales tax revenue growth outcomes. The FY 2026 budget was developed assuming a two percent increase in sales tax revenues.

Fuel prices have fallen on average locally and across the country compared to 2025. The Trump Administration's energy friendly policies are likely to continue to apply downward pressure on energy prices, but the impacts of geopolitics on global supply and demand cannot be forecasted with certainty.

The County must ensure that it remains financially postured to respond to the effects of negative economic shocks, natural disasters, and other major unanticipated expenses. To do so, it is important to maintain a healthy fund balance level. In November of 2025, the Stokes County Board of Commissioners adopted an all-new fund balance policy requiring that annually adopted budgets are developed to provide for predicted, end-of-year fund balances that are at least 30 percent of budgeted expenditures.



In addition to inflation, growth in population and economic development are other key factors considered in the development of this operating plan. According to the North Carolina State Demographer's Office, Stokes County's population increased 2.2 percent from 2020 to 2023. Their projections out to 2030 call for slower growth, with a 2030 estimated population of 46,328 compared to the 2020 Census number of 44,524. This projected, ten-year growth of 4.1 percent for Stokes County is significantly lower than for the state overall which is 12.5 percent. It seems reasonable to assume that Stokes County's proximity to

Winston-Salem and Greensboro may result in slightly greater population growth than state officials currently project. Stokes County's unemployment rate is slightly higher in 2025: 3.5% compared to 3.3% in 2024. This is reflective of state and national trends.

Another principal issue affecting the County is workforce capacity in certain areas of our organization as we continue to assess our ability to meet the needs of Stokes County residents, property owners, businesses and visitors. To address this, the FY 2026 Budget includes the addition of three full-time positions. One of those positions is in Environmental Health. Another is in Emergency Medical Services. The third is in the Department of Social Services.

PRIORITIES AND AREAS OF FOCUS

The recommended FY 2026 Budget provides a financial plan for the ensuing fiscal year and has been developed in accordance with the County's financial policies and the Balanced Scorecard (BSC). At Stokes County's first annual strategic planning retreat, the Board of Commissioners affirmed thirteen strategic goals:

1. Safeguard the county,
2. Promote education and workforce skills development,
3. Support socially and economically vulnerable residents,
4. Promote and safeguard public health,
5. Record, protect and provide access to property records and vital records,
6. Ensure land use compatibility and preservation of rural character,
7. Promote a thriving business community,
8. Support environmental preservation,
9. Promote active living and cultural opportunities
10. Promote election integrity
11. Professionally manage a high performing organization
12. Attract and retain an engaged workforce, and
13. Maintain a healthy financial condition

BUDGET MESSAGE

The five-year planning period includes eleven significant operational investments totaling \$5,545,000. Of these eleven investments, five are scheduled to begin in FY 2026 (or continue from prior years). The plan also calls for a \$50 million strategic investment in a new elementary school in FY 2029. This new school will facilitate consolidation of two or more existing schools, resulting in long-term, reduced operational costs, and will be funded from the \$0.04 that has historically been levied to support school system capital requirements.

Strategic Goal	Strategic Objective	Operational Investment	Fiscal Year(s)
Attract & retain an engaged workforce	Provide a supportive and rewarding work environment	Address pay/salary compression	2026
Promote and safeguard public health	Deliver effective emergency medical services	Improve EMS staffing and performance by switching to a 24/72 work schedule	2026
	Deliver effective clinical services	Remodel King health facility	2027
Maintain a healthy financial condition	Provide effective tax valuation and collection services	Implement use and personal property tax compliance program	2026
Safeguard the county	Deliver effective animal control services	Design and build new animal shelter (carry-over from 2025)	2026
	Deliver effective law enforcement services	Renovate plumbing in the jail	2028-2030
Promote a thriving business community	Promote economic development	Complete broadband expansion county-wide ahead of BEAD grant cycle	2027
Support environmental preservation	Provide effective solid waste services	Add Mountain View Rd green box site	2027
Ensure land use compatibility and preservation of rural character	Deliver effective zoning & zoning enforcement services	Update the Comprehensive Plan	2027
Support socially & economically vulnerable residents	Deliver effective social work services	Add 3d floor to DSS building or fund office space in another location	2029
Professionally manage a high performing organization	Maintain County assets	Demo old Danbury school	2029

FY 2026 GENERAL FUND RECOMMENDED BUDGET

OVERVIEW

The General Fund is used to account for resources which are not required legally or by sound financial management to be accounted for in another fund. The General Fund is the County's largest annually budgeted fund and provides resources for all of the County's core service functions.

When preparing the FY 2026 Operating Plan, County Management adhered to the following budgetary principles:

- Maintain adequate funding levels for County services,
- Seek to contain operating costs while adequately funding infrastructure and capital replacements,
- Maintain a fund balance of at least 30% of budgeted expenditures, per the County's Fund Balance Policy, and
- Uphold sound budgetary principles such as using conservative revenue estimates and maintaining healthy operating margins.

The FY 2026 recommended General Fund budget totals \$74,644.482. The recommended budget as presented results in a per capita expenditure of \$1,635 based on a projected population of 45,659.

Approximately 51% of all General Fund operating revenue comes from ad valorem taxes and local option sales taxes. Over the past two years, the County's revenue profile has returned to normal after the exhaustion of COVID related grant funding. Dependence on the ad valorem tax has increased as a result.

Overall, the recommended budget for the General Fund utilizes \$6,784,903 of appropriated fund balance. Historically, operating revenues come in at 101% of budget, while operating expenditures are expected to fall 9% below budget. If this projected budget to actual variance is achieved in FY 2026, we will decrease fund balance by approximately \$1,288,937, which will cause fund balance to decrease to 38.5% of budgeted expenditures. This is above the Board's adopted policy minimum of 30%. This positions the County well to address unforeseen emergency circumstances during the year. However, at the proposed \$0.58 tax rate, fund balance project to fall to 33.1 percent over a five-year horizon.

SOURCES OF REVENUE

The General Fund's primary sources of revenue include:

- Ad valorem taxes,
- Local option sales taxes,
- Intergovernmental revenues,
- Permits and fees,
- Sales and service revenues, and
- Investment income.

Ad Valorem Taxes (Property Taxes)

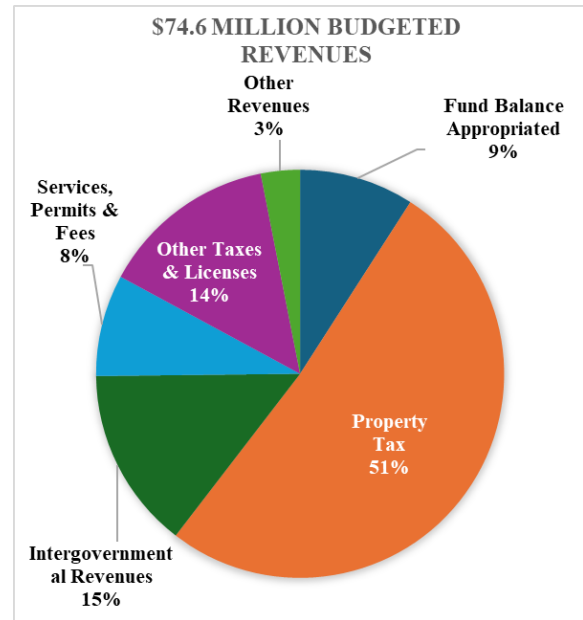
Two characteristics of the property tax distinguish it from other forms of taxation and underlie the methods of determining tax liability and enforcing collection. The first characteristic is that the property tax is levied on property itself, not the owner. The second is that the tax is measured by the value of the property, not by the owner's ability to pay. Thus, it is often called an "ad valorem" tax, from the Latin phrase meaning, "according to value."

In North Carolina, property tax rates are customarily expressed in dollars per \$100 valuation. The maximum property tax rate allowed in North Carolina is \$1.50 per \$100 of valuation. This proposed budget recommends a General Fund property tax rate of \$0.58 per \$100 of valuation, which is a \$0.09 reduction from the previous year. This means that for every \$100,000 in value of property, \$58 of ad valorem tax is due. All property was revalued by Stokes County as of January 1, 2025. Property values in the County appreciated an average of approximately 41%. This significant increase in property values coupled with high inflation since the last revaluation in 2021 resulted in an inflation-adjusted revenue-neutral tax rate of \$0.606 per \$100 of property valuation. The recommended tax rate is 0.036 below the inflation adjusted revenue rate.

The "inflation-adjusted revenue neutral tax rate" is not to be confused with the revenue neutral tax rate defined by the North Carolina Local Government Budget and Fiscal Control Act. The "inflation-adjusted revenue neutral tax rate" concept was developed five years ago by another local government in North Carolina and its use as an informative tool has spread substantially since then. County leaders recognize that the cost of doing business has increased since the last revaluation period. This is accounted for by modifying the traditional revenue neutral tax rate to account for cumulative inflation that has occurred since the last revaluation date of January 1, 2021.

The revenue neutral tax rate as defined by the North Carolina Local Government Budget and Fiscal Control Act is determined by setting a property tax rate that generates the same revenue as the previous year, plus normal growth. The revenue neutral tax rate for the County, as calculated by the formula provided by the North Carolina Local Government Commission, is \$0.5410.

With an anticipated collection rate of 98% for real and personal property and 100.0% for motor vehicles, a penny on the tax rate generates approximately \$663,300 in revenue. Total ad valorem tax revenues are projected to be \$38,327,834 in FY 2026. In North Carolina, the ad valorem tax is the only significant source of revenue that the State allows local governments to control. This revenue accounts for 51% of the General Fund's operating revenues.



Intergovernmental Revenues

Intergovernmental revenues consist primarily of the local option sales taxes, utility sales taxes and hold harmless sales tax reimbursements.

Two (2.0) cents of the six and three quarters (6.75) cents paid in sales tax on retail sales in Stokes represents the local share of this tax. This tax consists of a one percent tax that was first levied in 1971, a one-half percent tax levied in 1983 and a one-half percent tax levied in 1986. The state collects the sales taxes and distributes them to local governmental jurisdictions. Sales tax revenues are distributed on a proportional, taxable assessed value basis to local governments and rural fire districts within Stokes County.

As the County's second largest General Fund revenue source, local option sales tax is expected to generate approximately 15% of the County's operating revenues, or \$10,072,500 in FY 2026. This represents an increase of 2.0% from the previous year's budget. This increase is due to inflation and continued strong consumer spending on taxable goods.

Sales, Services, Permits and Fees

This past year, the County conducted a comprehensive review and update on its overall fees and charges schedule. Many components of this schedule had not been reviewed or updated for several years. As a result of this update, the County expects an increase in collection of Sales, Services, Permits and Fees receipts of \$402,550 in FY 2026. This will properly shift financial burden away from taxpayers as a whole and toward the users of specific services.

Investment Income

Investment income consists primarily of earnings on cash and investments in the North Carolina Capital Management Trust (NCCMT). The NCCMT portfolio closely tracks the federal interest rates. At current and projected interest rates, investment income is expected to be \$1,083,285 in FY2026, an increase of nearly 44% from the FY 2023 amended budget.

EXPENDITURES BY CATEGORY

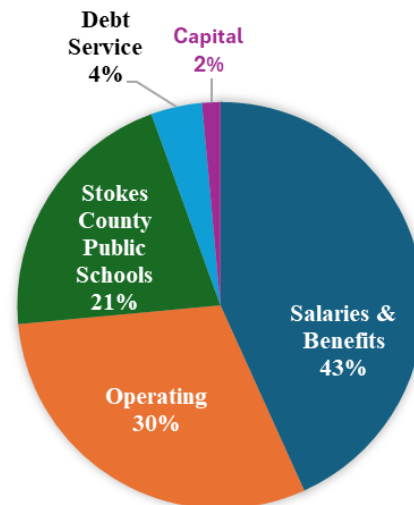
General Fund Expenditures fall into one of five categories:

1. Salaries and benefits
2. Operating costs
3. Capital expenditures
4. Debt service
5. Stokes County Schools

Salaries and Benefits

Salaries and benefits for the County's 365 full-time equivalents (FTEs) account for \$32,273,579, or 43%, of the total General Fund Budget

\$74.6 MILLION BUDGETED EXPENDITURES



For FY 2026, the budget recommends an increase of three full-time positions (EMS training officer, environmental health specialist, and deputy DSS director). The following chart indicates the budgeted number of FTEs for the past five years.

In accordance with Stokes County Pay and Benefits policy, County employees receive a cost-of-living adjustment annually. This year, that adjustment is 2.9%, which is based on the annual consumer price index percentage for the prior calendar year. Adjustments are effective July 1.

Additionally, 2.0% of salary and associated benefits is included in accordance with County policy to accommodate merit pay increases. Department heads assign merit pay increases such that the average for all members of their departments may not exceed 2.0% and no employee receives more than 3.0%. The FY 2026 budget includes \$400,000 to address salary compression challenges across the workforce. A key, representative symptom of these challenges is that employees who have worked for Stokes County for many years and are far more experienced receive pay comparable to newly hired employees without comparable experience or credentials. This budget also included \$675,000 to accommodate switching from a 24 hours on, 48 hours off EMS schedule to a 24 hours on, 72 hours off schedule. This change will put Stokes County in line with surrounding counties and help to address hiring and retention challenges.

Operating Costs

This category of expenditures accounts for \$21,265,411 or 30% of the total General Fund Budget. Two operational investments are included in the FY2026 budget that add to operating costs. The first is \$20,000 to implement a use and personal property tax compliance program. The second is \$20,000 to implement an annual resident survey. This survey will include many customer satisfaction results associated with Key Performance Indicators (KPIs) in performance measurement system and balanced scorecard annual performance summary.

Capital Expenditures

This category of expenditures accounts for \$1,084,500, or 2% of the total General Fund budget. Estimated operating costs associated with significant non-routine capital expenditures are incorporated into the *Five-Year Financial Forecast* by policy.

Capital expenditures are for the purchase of vehicles, equipment, land, infrastructure, and other items that have a value greater than \$5,000 and a life expectancy of at least one year. Detailed information on capital purchases for FY 2026 can be found in the *General Fund Capital Expenditures* section of the Strategic Operating Plan document. The list below highlights some of the more notable items for FY 2026:

- Replace solid waste transfer station scales
- Replace one ambulance
- Replace EMS supervisor/ME transport truck
- Build new animal shelter (from FY2025)

Debt Service

In FY 2026, the County will have \$3,038,076 in debt service expenditures. This is an increase of \$2,094,644 which results from the courthouse expansion project.

County School Funding

The County supports Stokes County School funding via payment from the General Fund to pay a portion of salaries and benefits as well as annual operating expenses. For FY 2026, this budgeted amount is

\$15,641,325, which is a 2.1 percent increase over FY 2025 funding. In addition, the County separately levies \$0.04 in property taxes to support a school project capital fund. One of the two cents in sales tax that Stokes County receives is statutorily required to fund county school system capital outlay and reserve funding.

FUND BALANCE

At June 30, 2025, the County's fund balance in the General Fund is projected to be approximately \$30.0 million, or 43% of the FY 2025 Budget. The budget as proposed for FY 2026 will decrease the level of fund balance to approximately \$28.7 million, or 38.5% of expenditures. This is 8.5%% above Stokes County's policy minimum and it may accommodate potentially needed building infrastructure maintenance improvement programs in future years. The County Commissioners fund balance policy also includes a provision commit fund for future capital needs. The projected level of fund balance positions the County well to address significant future capital needs.

BALANCED RECOMMENDED GENERAL FUND BUDGET

As required by North Carolina General Statutes, the recommended General Fund budget is balanced. In other words, total revenues equal total expenditures. The budget is based on an ad valorem tax rate of \$0.58 per \$100 valuation for the General Fund.

Departmental requests were reduced by approximately \$1.9 million to balance the budget. Although the budget does not fund all the requests made by departments or external groups, it does fund appropriate strategically selected investments designed to increase quality of life in Stokes County.



The following tables are a summary of the balanced recommended budget for the County's General Fund, the only annually budgeted fund for FY 2024:

Revenues by Type	FY 2026 Budgeted
Ad Valorem Taxes	\$ 38,327,834
Intergovernmental Revenues	\$ 10,738,006
Permits, Fees, Sales & Services	\$ 6,019,655
Other Operating Revenues	\$ 1,115,419
Investment Income	\$ 1,083,285
Other Taxes & Licenses	\$ 10,461,500
Revenues	\$ 67,745,699
Other Financing Source	\$ 113,880
Fund Balance Appropriated	\$ 6,784,903
Total Revenues	\$ 74,644,482

Expenditures by Type	Fy 2026 Budgeted
General Government	\$ 16,244,557
Public Safety	\$ 20,910,162
Health & Human Services	\$ 18,115,699
Education	\$ 15,641,325
Administration	\$ 2,296,965
Cultural & Recreational	\$ 1,146,949
Economic Development	\$ 288,825
Total Expenditures	\$ 74,644,482

A Public Hearing to receive citizen input on the recommended budget will be held on Monday, May 27, 2025 at 5:30 pm in the Commissioners Chambers. A copy of the proposed budget is available for inspection at in the Clerk to the Board of County Commissioners office and website at [Stokes County, NC](#).

I wish to express my thanks to the Board of Commissioners and senior leadership for their support in developing this FY 2026 Budget and operating plan. I also want to recognize all the Stokes County employees who have accomplished so much this past year. Please let me know if I can be of any further assistance as you review this proposal.

Respectfully Submitted,



ABOUT COUNTY SERVICES



Visit the County of Stokes' web site: www.co.stokes.nc.us

The County of Stokes is known for its stunning natural beauty, endless outdoor recreation, and rich history, but many people don't realize that our local government is comprised of over 20 different departments and divisions working to maintain the high expectations of the County's citizens and visitors. As such, it is often difficult to know who to contact for more information about the County of Stokes' available services.

This section was created to aid the reader in learning the duties and responsibilities of each department and division. We have also provided an email address for each department contact and a phone list at the end of this section for common requests and services.

GENERAL GOVERNMENT

Governing Body (ojessup@co.stokes.nc.us)

The Governing Body of the County consists of a five-member board. The Board of Commissioners provides overall policy guidance for all county operations. To affect this, the Board considers and adopts local ordinances and resolutions to provide for the health, safety, and overall quality of life for the citizens of Stokes. The Board determines the level of service the County will provide to its citizens. The governing body of the County makes appointments to various volunteer boards and commissions that act in an advisory and quasi-judicial role for the County. The Board also selects and contracts with the County Manager and County Attorney for services. All Board actions are made to advance the County's vision to be a "dynamic, thriving community that is rich in natural beauty and embraces the future while respecting its rural heritage and history."



Administration (jsanborn@co.stokes.nc.us)

The Administration Department provides top-level support to the County Commissioners and County Manager. The County Manager and the Assistant County Manager lead the County's senior staff. The department also serves as a support and liaison to the 20 plus other departments and divisions of the County to ensure that services are provided to County residents in an effective, responsive, and cost-efficient manner. The office of the County Manager is responsible for the overall operations of the County.

Finance (tkeaton@co.stokes.nc.us)

The Finance Director reports directly to the County Manager and serves as a member of the senior staff. The Finance Department oversees the fiscal operation of the County, which includes cash and investment management, debt management, financial reporting, and preparation of the annual budget and five-year financial forecast. The Finance Department's mission is to provide financial expertise and promote fiscal responsibility in a challenging and rewarding environment.

Human Resources (jclark@co.stokes.nc.us)

The Human Resources Director reports directly to the County Manager and is a member of the senior staff. The Human Resources Department provides the traditional human resources services for both management and staff but also extends that role to include the design and implementation of services and programs to enhance employee job satisfaction, retention, and a balanced family/work life. Employee training and reward and recognition of both employees and volunteers are also critical to the success of our organization.

Purchasing & Project Management (gpruitt@co.stokes.nc.us)

The Purchasing and Project Manager reports directly to the County Manager and is a member of the senior staff. The manager develops integrated procurement strategies, aligned with County department needs for goods, services, and technology. They ensure that all procurement activity is conducted in compliance with applicable State and Federal laws and regulations, local ordinances and approved policies and procedures. The manager also oversees and executes County projects ensuring that they abide by scheduled timelines, are within budget, and are aligned with the vision of management and the governing body.



Tax Office (rbrim@co.stokes.nc.us)

The Stokes County Tax Administrator serves as both Tax Assessor and Tax Collector and is appointed by the Board of Commissioners. The Tax Office is composed of five divisions. *Tax Administration* coordinates all activities within the Tax Office and works with county management, county departments, the NC Department of Revenue, and reports to the County Commissioners monthly. The *Appraisal/Revaluation Division* oversees the valuation of approximately 31,600 parcels. This includes valuing all new construction, conducting an in-house county-wide revaluation every four years, and administering the Present Use Value Deferment Program. The *Assessment Division* is responsible for the valuation of all personal property, including business and individual listings. Staff oversee the Elderly/Disabled and Veteran's Exemption Programs and work with NC VTS in the valuation of motor vehicles. *Collections* is responsible for collecting all property taxes including all three municipalities, as well as EMS billing and collections. The fifth division, *GIS/Mapping*, maps all property conveyances, assigns E-911 addresses, and manages all land transfer records. Each division plays a vital role in the taxing process.



Register of Deeds (bhooker@co.stokes.nc.us)

The Register of Deeds is elected to four-year terms by the citizens in Stokes County. The Register of Deeds Office serves as the primary record custodian for most legal documents and all vital records in the county. Its responsibilities include recording, preserving, indexing, providing access to, and safeguarding all documents recorded for permanent retention. The Register of Deeds is governed by NC General Statutes, which set strict policies and procedures for staff to follow in discharging their duties.

Board of Elections (jperry@co.stokes.nc.us)

The Elections Director reports directly to the Stokes County Board of Elections. The five-member County Board of Elections is, among other responsibilities, tasked with general oversight of the office and shares that responsibility with both Stokes County Administration and the NC State Board of Elections. Board of Elections staff manage the day-to-day operations of the office and conduct fair and efficient elections in the county, including special, municipal, county, state, and federal elections. Responsibilities include keeping all registration records up-to-date and accurate such as new registrations, party and address changes, transfers, as well as removing deceased and felons from records. The office maintains precinct lines and provides elected officials, candidates, and the public with reliable information as requested.

INTERNAL SERVICE DEPARTMENTS

Vehicle Maintenance (dttriplett@co.stokes.nc.us)

The Vehicle Maintenance Department reports directly to the Assistant County Manager. Vehicle Maintenance is responsible for providing regular and preventative maintenance for all vehicles and equipment operated by the County. This department performs lube, oil, and filter changes, tire replacements and repairs, and engine and pump repairs. When introducing new vehicles into the fleet, Vehicle Maintenance personnel also install equipment and upfit vehicles with necessary accessories customized for the employees needs to better serve the public.

Public Buildings & Maintenance (seaster@co.stokes.nc.us)

The Public Buildings and Maintenance Division reports directly to the Public Works Director. It is responsible for providing regular and preventative maintenance for all buildings owned by the County and also for the grounds maintenance in Moratock Park and other facilities. This division oversees custodial operations to ensure clean facilities and coordinates repairs for all heating systems, electrical systems, and any other building systems as needed. The Public Buildings and Maintenance Division is also responsible for miscellaneous building maintenance, such as replacing light bulbs, routine cleaning of system filters, upkeep of parks and trails, and maintaining trees and shrubs.



Information Technology (kfarmer@co.stokes.nc.us)

The Chief Information Officer reports directly to the Assistant County Manager. The Information Technology Department provides hardware and software support to County employees and is responsible for the maintenance and security of the County's network infrastructure. The Information Technology Department is also responsible for the County's internet and intranet web sites.

PUBLIC SAFETY

Sheriff's Office (jmlemons@co.stokes.nc.us)

The Sheriff is elected to four-year terms by the citizens in Stokes County and serves as the chief law enforcement officer of the county. It is the mission of the Stokes County Sheriff's Office to protect the county, its various communities, and citizens from injury, danger, or loss while enforcing North Carolina State laws and county ordinances. The Sheriff's Office is responsible for coordinating and leading efforts within the county to preserve the public peace, protect property and the rights of persons, prevent crime, and provide any reasonable assistance to citizens within the scope of their authority. Divisions within the Sheriff's Office include Patrol, Court Services, Detectives, School Resource Officers, and Administrative Support.



Jail (lgoins@co.stokes.nc.us)

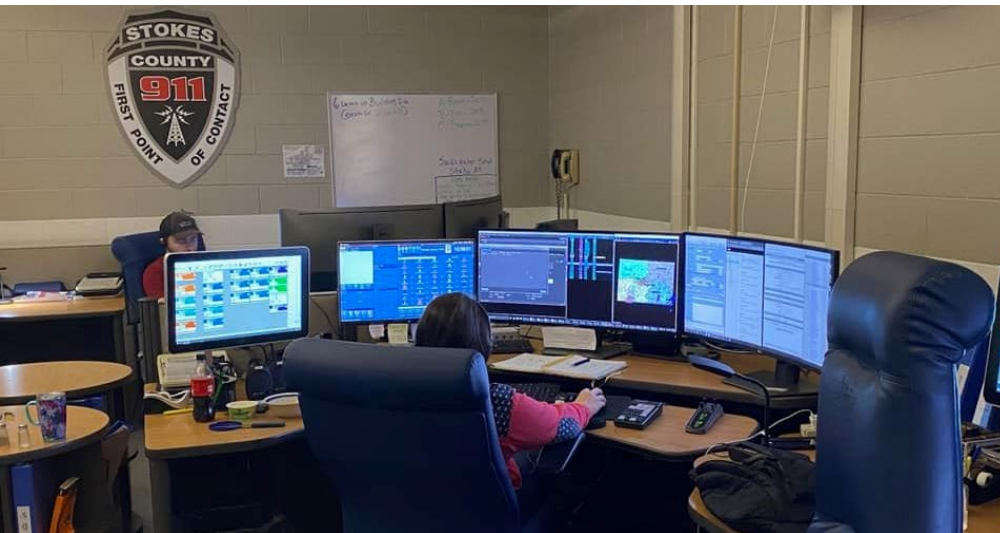
The Jail Administrator reports directly to the Sheriff and provides a divisional link and professional bridge to the Sheriff's Office. The Jail division provides for the confinement support of lawfully detained individuals who have been ordered detained, committed, or confined in the local county facility through statutory and/or judicial process. This division is duty bound to provide a safe and secure environment for the citizens of Stokes County as well as individuals confined within the Stokes County Jail.

Fire Marshal's Office (saaron@co.stokes.nc.us)

The Fire Marshal reports directly to the County Manager and is a member of the senior staff. The Fire Marshal's Office (FMO) conducts all fire and life safety inspections and is the liaison between the local fire departments and the County. In addition, the department conducts fire investigations, plan reviews, and provides public education to businesses, schools, and at other events. The FMO is a crucial part of the County's Emergency Management Division and provides support to Stokes County EMS and local fire departments with emergency and fire response services.

Emergency Communications - E911 (jdurham@co.stokes.nc.us)

The Emergency Communications Director reports directly to the County Manager and is a member of the senior staff. The Stokes County Emergency Communications Center provides ongoing assistance and support to the public for the safety and protection of life and limb and property through 9-1-1 and radio communications. The 911 center receives approximately 76,100 calls a year and dispatches for the Stokes County Sheriff's Office, Stokes County EMS, Emergency Management, Animal Control, King Police Department, the Stokes County Fire Marshal's Office, all fire departments (both municipal and volunteer), NC Forestry Service, Probation, and Hanging Rock State Park. It is the mission of Emergency Communications to provide all the public, first responders, and City/County Departments with emergency and non-emergency services, committed to serve with empathy, honesty, and accuracy.



Emergency Services (bgentry@co.stokes.nc.us)

The Emergency Services Director reports directly to the County Manager and is a member of the senior staff. The Emergency Medical Services (EMS) Division is responsible for providing emergency medical response throughout Stokes County and within all municipalities. EMS achieves this goal through specialty care and advanced life support ambulances that are supported by quick response vehicles, community paramedics, and response-ready administrative personnel. Emergency medical response is provided to both citizens and visitors of Stokes County 24 hours a day from four base locations: Danbury, Lawsonville, King, and Walnut Cove. Six fully-equipped, EMT/paramedic-staffed ambulances and three quick response vehicles are utilized to provide this service. The Emergency Management Division is responsible for preparing for, responding to, and recovering from disasters. This division aims to reduce the risks and impacts of natural or man-made disaster events to protect lives and livelihoods. Emergency Management ensures response and recovery readiness through prevention, mitigation, preparedness, response, and recovery.

Animal Control (treeves@co.stokes.nc.us)

The Animal Control Director reports directly to the County Manager and is a member of the senior staff. The Animal Control Department is responsible for protecting citizens by active enforcement of state and local laws, providing for humane sheltering of stray and unwanted animals, and promoting responsible pet ownership through public education. Enforcement responsibilities include laws governing animal welfare, cruelty, neglect, and rabies. Animal Control, which includes the County-operated shelter, partners with multiple animal welfare groups, especially the locally ran Friends of Stokes Shelter (FOSS), to ensure good homes are found for as many animals as possible.

ECONOMIC AND PHYSICAL DEVELOPMENT

Planning and Inspections (enance@co.stokes.nc.us)

The Planning and Inspections Director reports directly to the County Manager and is a member of senior staff. The Planning division of the department aims to preserve and enhance the unique character of Stokes County while managing and guiding growth in ways that complement the quality of life. The Inspections division is responsible for ensuring that construction meets required standards according to State Law by enforcing building, electrical, plumbing, and heating and air inspections. The Planning and Inspections Department also includes code enforcement to ensure that all activities are in compliance with the Stokes County Zoning Ordinance and other regulations to promote a healthy and safe environment for the public.

Economic Development (tlmabe@co.stokes.nc.us)

The Economic Development Department reports directly to the County Manager and is responsible for managing the functions of economic development, marketing, and promotion. The purpose of investing in economic development is to build and maintain a prosperous county for businesses, residents, and visitors alike and to improve upon the high quality of life already enjoyed across the county. Supporting business retention, development, and infrastructure investment is critical to department efforts. The department also has a tourism arm which encourages visitation to our county by bringing awareness to area assets and encouraging visitors to support local businesses. This is accomplished through statewide advertising and online marketing efforts in close partnership with the Tourism Development Authority (TDA).



Cooperative Extension (malenhar@ncsu.edu)

The County of Stokes partners with NC State University and NC A&T State University in support and funding of programs to enrich the lives, land, and economy of citizens. The Stokes Center of Cooperative Extension works with the County to support agriculture, horticulture, conservation and environmental protection, nutrition and health, as well as a variety of consumer, youth, and economic concerns. Cooperative Extension's mission is to extend research-based knowledge to all North Carolinians, helping transform science into everyday solutions to improve lives and grow the state.

HEALTH AND HUMAN SERVICES

Social Services (selmes@co.stokes.nc.us)

The DSS (Department of Social Services) Director reports directly to the DSS Board but is a key member of the senior County staff. DSS plays a vital role in supporting individuals and families in Stokes County by providing essential preventative and supportive services. The department is committed to protecting the most vulnerable citizens from abuse, neglect, and exploitation through those services: child welfare services, adult protective services, public assistance programs, employment and workforce support, housing and emergency assistance, and family and community services. Both federal and state agencies provide oversight and establish guidelines for the County DSS office to deliver services directly to residents.



Public Health (tmartin@co.stokes.nc.us)

The Health Director reports directly to the Board of Health but is a key member of the senior County staff. The Health Department is governed by the Stokes County Board of Health which is composed of up to eleven members appointed by the Board of Commissioners. The department plays a crucial role in protecting and promoting public health through providing essential services such as monitoring community health, enforcing health regulations, and ensuring access to healthcare. Programs related to communicable disease control, environmental health, maternal and child health, family planning, and emergency preparedness are overseen by the Health Department.

Environmental Health (bgjoyce@co.stokes.nc.us)

The Environmental Health Supervisor reports directly to the Health Director and leads the Environmental Health team that is dedicated to protecting the environment and promoting public health. The department is responsible for conducting all inspections for food service establishments, institutions, childcare, temporary food events, migrant housing, tattoo artists, public swimming pools, and summer camps. This includes plan review for new construction and/or renovations of food service establishments. Another major area of responsibility is the environmental protection – conducting soil and site evaluations, permitting of septic systems for new construction or for repair, inspections of septic system installation and water supply well construction, and water sampling.

Veterans Services (lhunsucker@co.stokes.nc.us)

The lead Veterans Service Officer (VSO) reports directly to the Assistant County Manager and is a member of the senior staff. The Veterans Services Office helps veterans and dependents obtain benefits and services to in hopes to improve quality of life. The veterans service officers advocate for Stokes County veterans and their families by assisting them in obtaining all federal Veterans Administration (VA) and state benefits to which they are legally entitled. Benefits and services that staff assist with include disability, dependent and survivor benefits, hospital and medical care, burial, education/training, vocational rehabilitation, home loans, and more.

Senior Services (yeast@co.stokes.nc.us)

The Senior Services Director reports directly to the Assistant County Manager and is a member of the senior staff. The Senior Services Department provides services to and is a resource center for senior adults to access programs designed to maintain wellness, prolong independence, and improve quality of life. The department provides a wide array of services consisting of transportation, congregate and home delivered meals, fitness classes, health and wellness, and assistance with connecting to appropriate resources. The Walnut Cove Senior Center is an asset ran by the department and acts as a community hub to empower seniors and encourage participation in senior service activities and programs.

**District Resource Center (ljones@co.stokes.nc.us)**

The District Resource Center (DRC) Director reports directly to the Assistant County Manager and is a member of the senior staff. The DRC is responsible for operating a local program for community-based corrections which provides a community-based sentencing alternative for the courts to use in managing certain offenders. Components of the program include a mix of punitive requirements and rehabilitative services that address areas like substance abuse, mental health, employment, education, domestic violence, and sex offender treatment. The DRC is also responsible for running the County's Pretrial Release Program. This program assists with incarcerated non-violent defendants who are not able to meet bond conditions for release prior to trial. Pretrial Release Services prevent local jail overcrowding by providing non-incarcerate, community-based monitoring of appropriate defendants while addressing rehabilitation needs.

ENVIRONMENTAL PROTECTION

Soil and Water Conservation (jpack@stokesswcd.net)

The Soil and Water Conservation Director works closely with county management, state and federal governments, and both public and private organizations in a non-regulatory capacity to carry out a comprehensive conservation program. The mission of the department is to improve the county's natural resources while assisting private landowners in using conservation practices. The Soil and Water Conservation District is governed by a five-member board of elected and appointed District Supervisors. The District administers and supports government programs which improve water quality and reduce non-point source pollution on agricultural lands.

Solid Waste (seaster@co.stokes.nc.us)

The Solid Waste Division falls under the Public Works Director who reports to the Assistant County Manager and is a member of the senior staff. The Solid Waste Division provides a safe and convenient way for citizens to dispose of their solid waste and the opportunity to participate in recycling. The division operates eight staffed Green Box sites throughout the county which accept household waste and recycling material.



CULTURAL AND RECREATION

Arts Council (stokesarts@gmail.com)

The Arts Council successfully operates through two structures – the County and a non-profit. Staff salaries and benefits are provided by the County with all the programming and general operating revenue generated from the nonprofit organization. The Director of Arts and Cultural Services (County) and the Executive Director (nonprofit) positions are served by the same individual which allows for a unique structure that has helped the Arts Council succeed in redefining cultural arts. The Arts Council's mission is to support the cultural arts in Stokes County as it relates to performance, exhibit, education, preservation of traditions, outreach, economic development, agricultural heritage, tourism, recreation, community, and quality of life. Stokes Arts accomplishes this mission by operating The Arts Place of Stokes, a 7,000 square foot multi-purpose cultural venue that includes an art gallery, retail market, flexible performance and meeting space, coffee and ice cream shop, and instructional classrooms and studios.



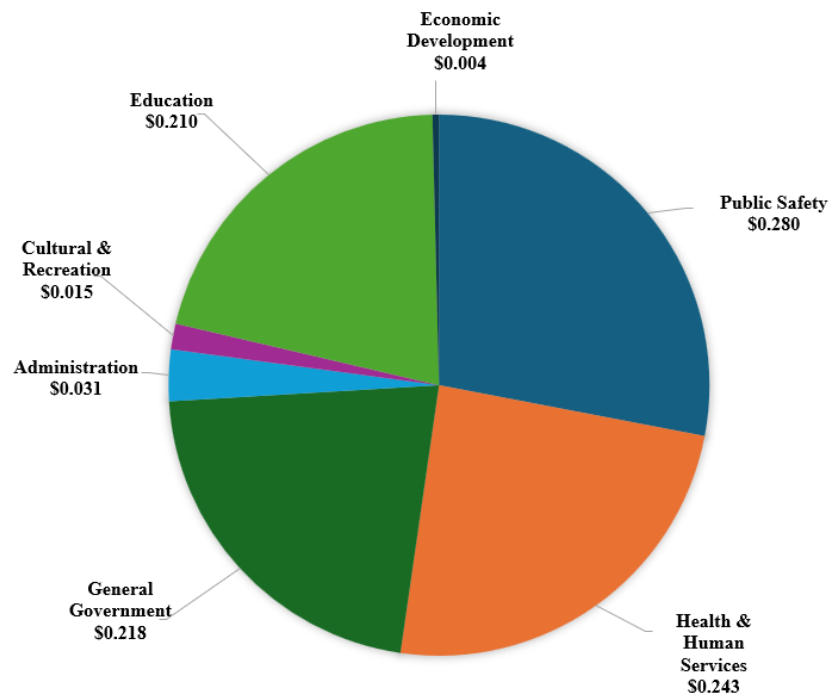
GENERAL FUND SUMMARY

Description

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

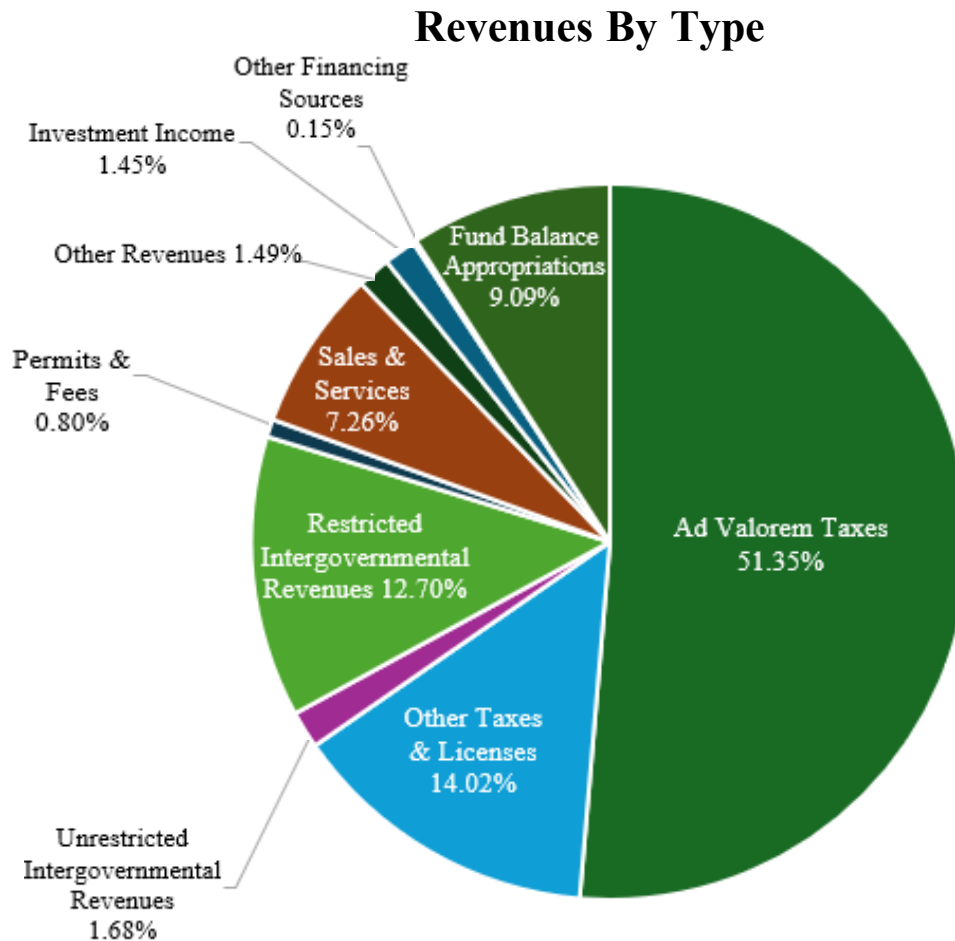
- General Government
- Public Safety
- Health & Human Services
- Economic Development
- Cultural and Recreation
- Education
- Administration

Amount of Tax Dollar Expended by Function in the General Fund



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

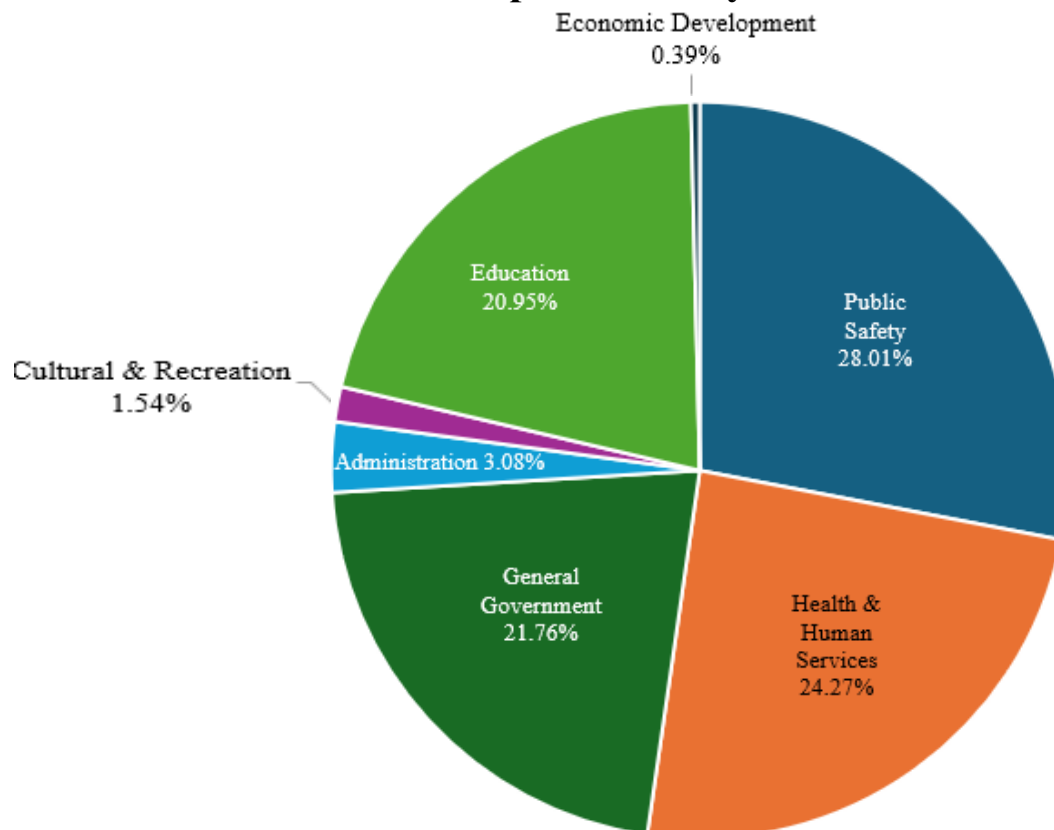
Revenues by Type	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	Percent Change
Ad Valorem Taxes	\$ 32,963,839	\$ 34,192,298	\$ 38,327,834	12%
Other Taxes & Licenses	11,228,558	10,569,385	10,461,500	-1%
Unrestricted Intergovernmental Revenues	1,663,017	1,705,000	1,255,000	-26.0%
Restricted Intergovernmental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



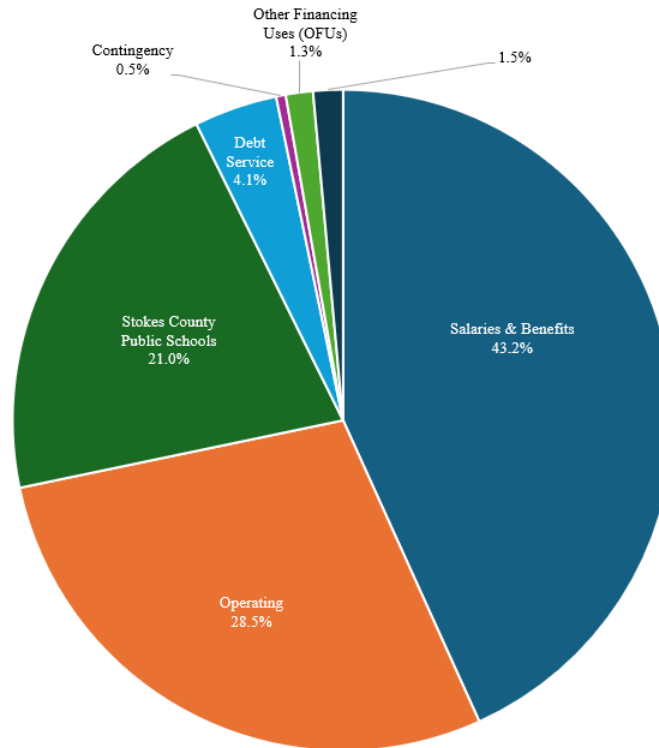
While the County's budget contains multiple departments and divisions, each conducts government activities as part of a functional area. For example, the Sheriff's Office, Emergency Medical Services, E-911, Fire Marshal, Animal Control, and Planning are part of the functional area known as Public Safety,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

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

Expenditures By Function



Expenditures by Type



General Fund Summary

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

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

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

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

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

Revenue Highlights

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

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

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

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

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

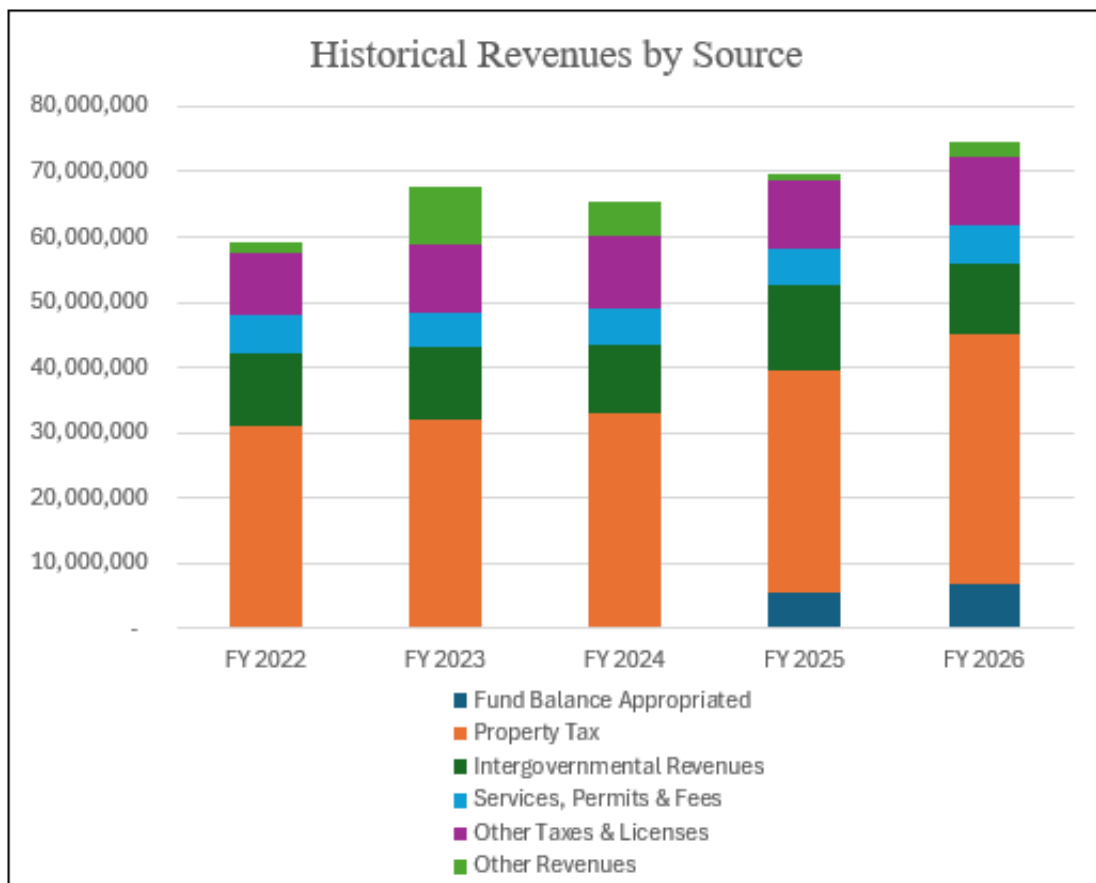


Sales and services revenues, which are primarily derived from fees from Ambulance, Environmental Health inspections, Fire Marshal inspections and Health Department Clinic are expected to increase overall by 8% over prior year levels. The largest increases are from updates to fee schedules.

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

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

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

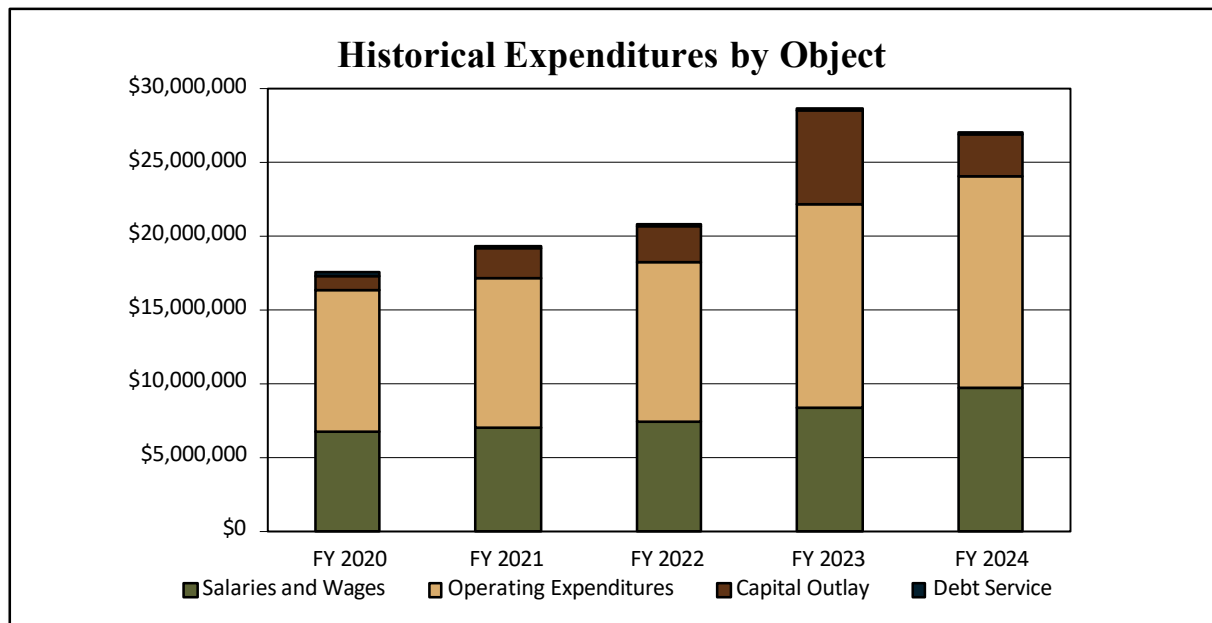


Expenditure Highlights

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

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

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



Fund Balance

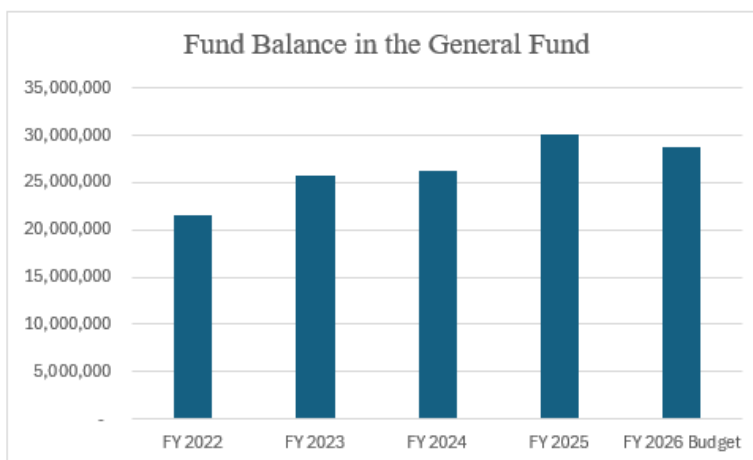
Fund balance refers to the difference between current financial assets and liabilities reported in a fund. It is also referred to as surplus funds. The County has a financial policy recommending that the amount of appropriated fund balance in the General Fund should result in an anticipated ending total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

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

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

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

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



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

Description of Revenue Source

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

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

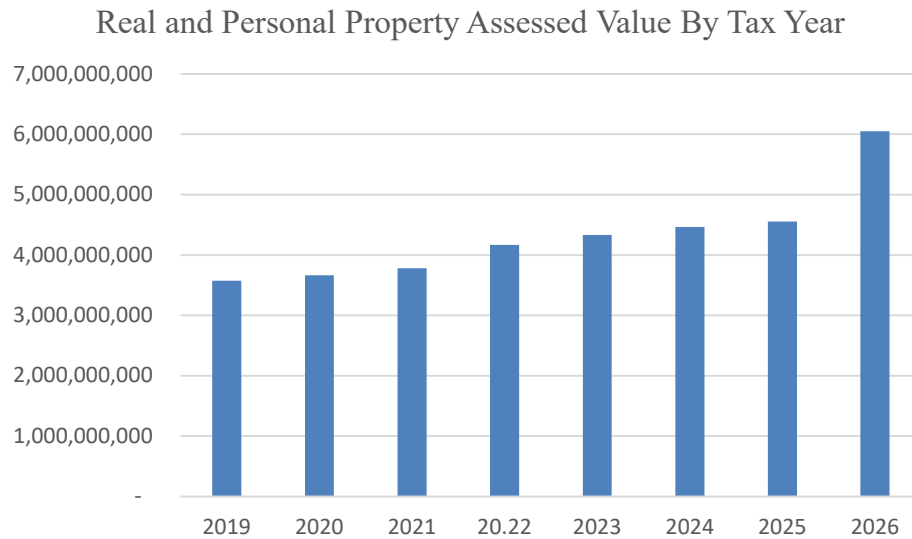
Historically, ad valorem taxes have comprised approximately 51% of all County General Fund operating revenues. This includes current year's collections, prior year's collections, penalties and interest, and refunds.

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

Revenue Assumptions

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

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



Description of Revenue Source

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

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



Description of Revenue Source

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

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

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

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

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

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

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

Department Profile

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

Other responsibilities include the following:

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

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

Budget Summary

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



Commissioners Chambers

Department Profile

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

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

Budget Summary

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

Department Goals:

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

FY 2026-2030 Projects

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

FY 2026-2030 Projects

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

Department Profile

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

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

Budget Summary

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

FY 2026-2030 Projects

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

FY 2026-2030 Projects

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Office Objectives:

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

Department Profile

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

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

Budget Summary

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

FY 2026-2030 Projects

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

FY 2026-2030 Projects

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

FY 2026-2030 Projects

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

FY 2026-2030 Projects

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

FY 2026-2030 Projects

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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

FY 2026-2030 Projects

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

Department Profile

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

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

Budget Summary

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

Department Objectives:

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





Operational Priorities Overview

The Stokes County Operating Plan (SCOP) is a tool used to develop and communicate the County's operational priorities for the upcoming fiscal year and the five-year planning period. Operational planning is the process of selecting operational enhancement, process improvements funding methodologies to achieve strategic goals and objectives. During FY 2025, Stokes County began the important process of building our strategic framework and annual operational planning process. Our new strategic framework uses the widely accepted, balanced scorecard approach. To build this approach, the Stokes County Board of Commissioners adopted the following mission and vision statements:

Mission: Protect, promote and enhance quality of life for Stokes County residents and visitors.

Vision: Stokes County is a dynamic, thriving community that is rich in natural beauty and embraces the future while respecting its rural heritage and history

Our mission statement tells us why we exist. Our vision statement tells us something about the broad, long-term, qualitative outcomes we aspire to achieve.

The next step that we took was to develop strategic goals and strategic objectives. Strategic goals are broad, enduring goals that represent components of mission accomplishment. Strategic objectives tell us more about how we achieve each strategic goal. Everything that employees, volunteers and other representatives of Stokes County government do in the exercise of their duties supports one or more strategic objectives. As a result, those activities also support attainment of strategic goals and mission accomplishment.

The Stokes County Board of Commissioners adopted a Balanced Scorecard including thirteen strategic goals and 37 supporting strategic objectives. Ten of the strategic goals are customer focused; they orient on the delivery of services that our residents and other stakeholders expect or desire. One strategic goal is internally focused: professionally manage a high performing organization. One additional strategic goal is workforce oriented: attract and retain an engaged workforce. Finally, another strategic goal orients on financial health: maintain a healthy financial condition.

For each strategic objective, our Board of Commissioners has also approved a set of Key Performance Indicators (KPIs) to be used to measure mission accomplishment. Since this is Stokes County's first year in building this approach to measuring organizational effectiveness and operational priority identification, results were not yet available to assist in planning for the FY 2026 budget and five-year operating plan.



#1: Safeguard the County

- 1.1: Deliver Effective Emergency Communications Services
- 1.2: Deliver Effective Law Enforcement Services
- 1.3: Deliver Effective Fire Marshal Services
- 1.4: Deliver Effective Building Inspection Services
- 1.5: Enable & Support Effective Rural Fire Districts
- 1.6: Deliver Effective Emergency Management Services
- 1.7: Deliver Effective Animal Control Services
- 1.8: Deliver Effective Pre- and Post-Trial Services

#2: Promote Education & Workforce Skills Development

- 2.1: Effectively Resource K-12 Education
- 2.2: Effectively Support Workforce Development Training

#3: Support Socially & Economically Vulnerable Residents

- 3.1: Deliver Effective Income Maintenance Services
- 3.2: Deliver Effective Social Work Services
- 3.3: Deliver Effective Senior Services
- 3.4: Deliver Effective Veterans Services

#4: Promote and Safeguard Public Health

- 4.1: Deliver Effective Nutrition Services
- 4.2: Deliver Effective Clinical Services
- 4.3: Deliver Effective Opioid Services
- 4.4: Deliver Effective Environmental Health Services
- 4.5: Deliver Effective Water Supply Services
- 4.6: Deliver Effective Wastewater Services
- 4.7: Deliver Effective Emergency Medical Services

#5: Record, Protect and Provide Access to Property Records and Vital Records

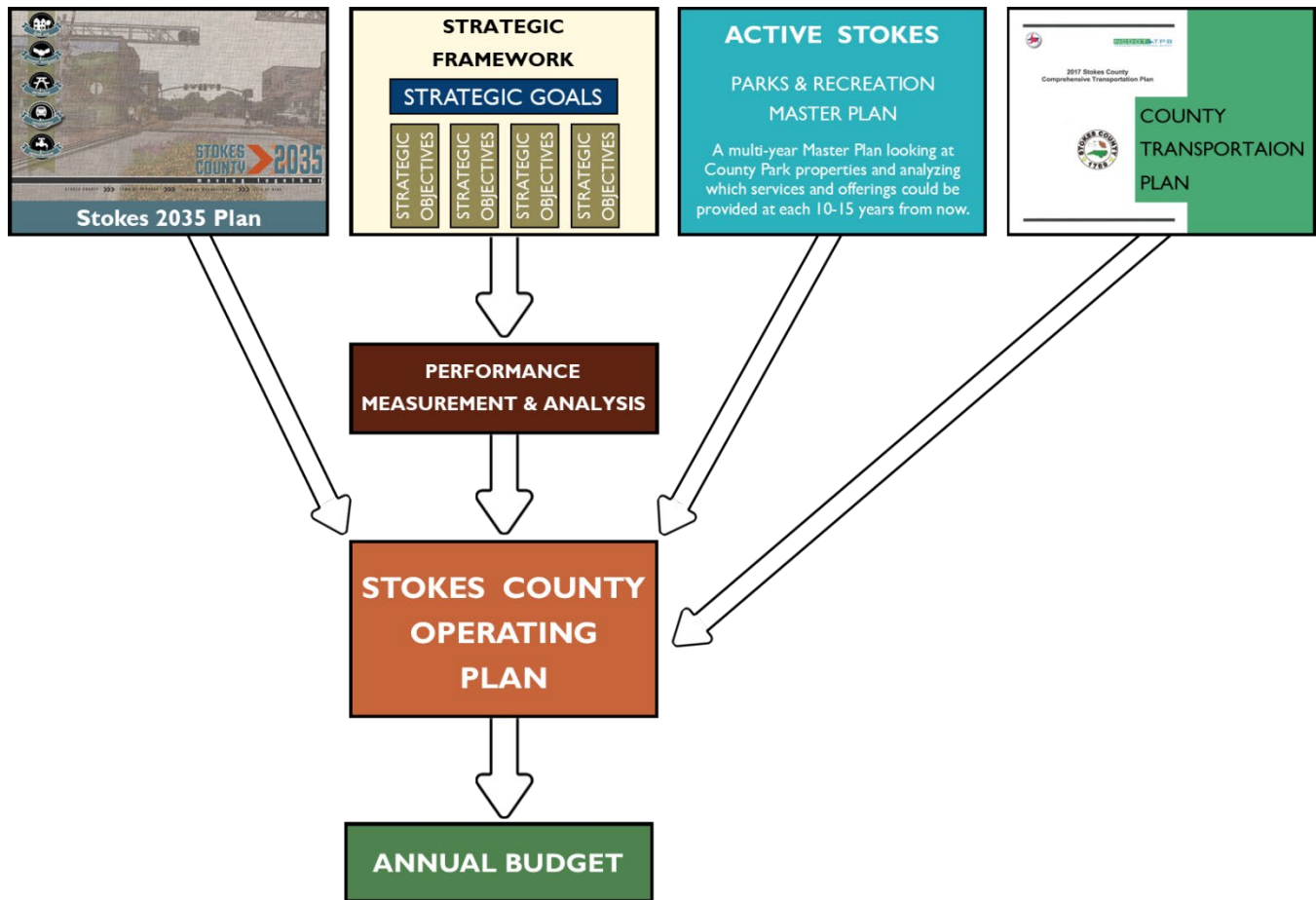
- 5.1: Deliver Effective Register of Deeds Services

Goals

Strategic Objectives

#6: Ensure Land Use Compatibility and Preservation of Rural Character	6.1: Deliver Effective Zoning & Zoning Enforcement Services
#7: Promote a Thriving Business Community	7.1: Promote Economic Development
	7.2: Deliver Effective Agricultural Support Services
#8: Support Environmental Preservation	8.1: Provide Effective Solid Waste Services
	8.2: Deliver Effective Soil and Water Services
#9: Promote Active Living and Cultural Opportunities	9.1: Provide and Maintain Ample Parks, Walkways and Recreational Opportunities
	9.2: Deliver Effective Soil and Water Services
#10: Promote Election Integrity	10.1: Provide Fair, Free and Impartial Elections
#11: Professionally Manage a High Performing Organization	11.1: Communicate with & Engage Residents & Stakeholders
	11.2: Provide a High Level of Customer Service
	11.3: Continuously Improve and Innovate
	11.4: Maintain County Assets
#12: Attract & Retain an Engaged Workforce	12.1: Provide a Supportive and Rewarding Work Environment
#13: Maintain a Healthy Financial Condition	13.1: Provide Effective Tax Valuation and Collection Services
	13.2: Meet or Exceed Established Financial Targets

The Stokes County Operating Plan (SCOP) is the means by which strategic plans, goals and objectives are translated into actionable and resourced plans for mission accomplishment. In addition to the strategic framework, long-range strategic plans also support the development of the operating plan. These long-range plans include Stokes County 2035, the Stokes County Parks and Recreation Master Plan (under development) and the Stokes County Transportation Plan. Outcomes and implementing strategies included in these plans are selectively incorporated into the annually developed SCOP. Each year, staff builds a new, recommended FY budget built on plans identified for that year in the previous year's operating plan and improvements identified during the annual operational planning process.



Annual Operational Planning Process

FY 2026 will be the first year during which Stokes County leaders will use the annual operational planning process described below. Leaders were able to use portions of this process in FY 2025 to develop this operating plan.

Leaders from senior staff and management kick off the Operational Planning Process (OPP) with the Senior Leaders Pre-Retreat Meeting in October or early November. The purpose of this meeting is to analyze and correlate key data and KPIs, and conduct an environmental scan to understand market forces and other external trends that will influence future plans. A key outcome from this meeting is the update of codified Opportunities for Improvement (OFIs) that senior staff and the Board of Commissioners should consider for inclusion in future operations plans.

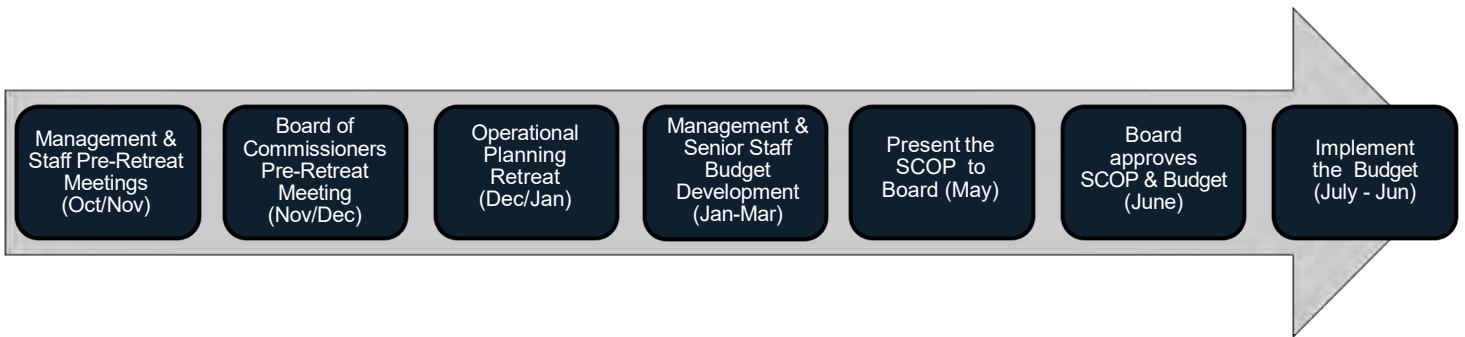
In late November or early December, the Board of Commissioners Pre-Retreat meeting is held with the Stokes County Board of Commissioners, management and senior staff. The purpose of this meeting is to review data and key findings, conduct an environmental scan, and to review and update the strategic framework if needed.

Next, the Board of Commissioners holds its annual two-day retreat in December or early January. At this retreat, the Board of Commissioners affirms or modifies the County mission and vision, identifies BSC Areas of Focus for the five-year plan, sets KPI performance goals, and selects OFIs for inclusion in the upcoming five-year operating plan. Areas of Focus are strategic objectives for which the Board desires to place special resourcing emphasis in order to improve performance. OFIs include operational enhancements, projects, staffing changes, and capital improvements.

To determine the County's financial capacity to fund the Stokes County Operating Plan (SCOP), staff prepares a financial forecast that is included in the *Five-Year Financial Forecast* section of the SCOP. Several assumptions are made relative to revenues and expenditures based on historical trends and future projections. The five-year projections include the five-year Capital Improvements Plan (CIP) and address all projected costs associated with Board approved OFIs. The five-year financial forecast is developed to ensure fund balance remains at a minimum of 30% of budgeted expenditures in accordance with the Board's adopted Fund Balance Policy. In addition, the five-year financial forecast is developed to ensure projected operating margins fall within acceptable levels to allow for adequate levels of future capital investment, and to ensure debt service ratios are acceptable and don't place an inappropriate burden on the County's ability to resource future operational requirements.

In developing the five-year CIP, the Strategic Planning Team reviews and determines the Fleet and building component replacement schedules and plans for other major capital improvements with the respective department heads. Based on overall financial projections, the senior budget team determines which capital investments are best suited for installment financing to ensure there is adequate financial capacity for any required annual debt service.

The following diagram indicates the key steps and timing of the Operational Planning Process:





The Stokes County five-year Capital Improvement Plan (CIP) is an integral part of the County’s Strategic Planning Process, which is described in detail in the *Operational Priorities Development* section of this document. The CIP process is used to plan for the budgeting and financing of routine replacement of vehicles and equipment, significant infrastructure improvements, new facility construction, and other capital asset additions greater than \$5,000 per unit. The County uses this process to ensure that high-dollar, long-lived projects are aligned with the County’s strategic direction and that capital investments are financially sustainable. The CIP is developed in conjunction with the County’s Five-Year Financial Forecast outlined in the previous section.

The FY 2026-2030 CIP represents a \$6.2 million plan to address the Board of Commissioners’ strategic objective to “maintain County assets” under the strategic goal to “Professionally manage a high performing organization.” Capital expenditures are driven by the types and levels of services provided to customers and the target performance levels established by the Board of Commissioners.

This CIP was developed under the assumption that the County will fund those items that are able to be included under the proposed tax rate of \$0.57 per \$100 valuation and projected tax rates shown in the five-year financial forecast.

The Board of Commissioners updates the CIP annually as part of the Stokes County Operating Plan to ensure it is reflective of the Board’s current priorities. In addition, it is expanded annually to add a year of programming to replace the year previously completed.

Adoption of the CIP by the Board of Commissioners does not constitute a commitment to fund a particular item. Rather, it signifies the Board’s intention to fund capital expenditures at the indicated level during the five-year planning horizon. The capital investment shown in FY 2026 of the CIP, however, does represent the amount of capital spending appropriated in the FY 2026 Budget.

Capital Improvement Program

Overview

The FY 2026-2030 CIP includes capital investments with a total estimated cost of \$6,223,000 over the next five years. These costs are divided into three major areas – Capital Projects, Fleet, Building Component Replacement, and Other Capital Additions. Table 1 indicates the breakdown of capital investments by area:

Table 1 - Capital Cost By Major Area

Major Area	Cost of Capital	% of Total
Capital Projects	\$ 442,500	7%
Fleet	\$ 2,432,000	39%
Building Component Replacement	\$ 2,052,000	33%
Other Capital Additions	\$ 1,296,500	21%
TOTAL	\$ 6,223,000	100%

Capital Projects

Specific criteria are used to determine whether a capital request is classified as a capital project. The criteria are: (1) the total cost is estimated to exceed \$100,000, (2) substantial activity must occur over more than one fiscal year, and (3) the attributes of the project such as type, location, size, etc. must be specifically identified. Capital projects are typically for major facilities and may require the use of a separate capital project fund.

The County has two capital projects planned in the FY 2026-2030 CIP. In FY 2025, the County completed design of the new Animal Shelter. Renovation of this buildings will occur in FY 2026, with expected completion in FY 2027. In FY 2029, Stokes County plans a construction or renovation project to accommodate relocation of staff who will be impacted by planned demolition or sale of the old County courthouse and old Danbury school.



Fleet

In 2019, the County switched to a leased vehicle fleet management program for the majority of its passenger vehicle sized fleet. Larger vehicles remain County owned and replacement of these vehicles is planned for in the five-year CIP. Existing assets are considered for replacement on a life cycle replacement schedule. However, if the equipment is in good working condition at the end of its assumed life-cycle replacement is delayed, and available funds are diverted to other needs. The fleet and large equipment inventory can be expanded only if a new initiative is approved that is deemed to support the County's operating plan.

Building Component Replacement

The purchase, replacement, and maintenance of major components of County buildings are categorized as building component replacement. Examples include roofs, HVAC systems, boilers, chillers and elevators. During FY 2021 the County conducted a facilities study which helps to guide this replacement plan.

Other Capital Additions

The purchase, replacement, and maintenance of all other infrastructure and fixed assets are other capital additions. Examples include land, pedestrian facilities, and park development.

Funding Sources

Funding for capital expenditures may be obtained from the following sources:

- General Fund Cash – this is provided by appropriated revenues or fund balance and will generally be used for routine and lower-cost capital requirements.
- Installment Financing – this is provided by a banking institution and typically is collateralized by the asset being purchased. It is a contractual obligation specifying payment terms, including principal and interest to be paid over a period of time, generally 5 to 15 years, that does not exceed the expected life of the asset. Most installment financing agreements are amortized as fixed principal plus interest.
- Grant Funding – this refers to the County submitting a grant application and being awarded funds from an external organization, typically a state or federal government agency, for a specific purpose.
- General Obligation Bond – this funding source requires voter approval and may be used to finance major capital projects with an expected life of 30 to 40 years, or more.



Table 2 below shows a summary of the revenues and funding sources for the FY 2026-2030 projected capital investments:

Table 2 - CIP Revenue/Funding Sources Summary

Funding Source		Cost of Capital
General Fund Cash		\$ 5,780,500
Installment Financing		\$ 442,500
	TOTAL	<u>\$ 6,223,000</u>

Impact on General Fund

Table 3 illustrates the total General Fund impact of the CIP over the five years.

Table 3 - General Fund Impact of the CIP

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Capital Projects				\$ 225,000	\$ 217,500
Fleet	\$ 656,000	\$ 336,000	\$ 784,000	\$ 250,000	\$ 406,000
Building Component Replacement	\$ 172,000	\$ 117,000	\$ 423,000	\$ 550,000	\$ 790,000
Other Capital Additions	\$ 256,500	\$ 630,000	\$ -	\$ 210,000	\$ 200,000
Capital Paid with Cash	\$ 1,084,500	\$ 1,083,000	\$ 1,207,000	\$ 1,235,000	\$ 1,613,500
\$0.01 of the Tax Rate	\$ 663,319	\$ 683,853	\$ 711,292	\$ 739,822	\$ 771,504
Tax Rate Equivalent of CIP	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02	\$ 0.02

Summary

In summary, the FY 2026-2030 CIP represents a \$6.0 million General Fund investment in capital for fleet, building component replacements, and other capital additions and includes two capital projects in the five-year planning period.



Capital Projects

This section contains detail on the capital projects included in the FY 2026-2030 CIP. Specific criteria are used to determine whether a capital request is classified as a capital project. The criteria are: (1) the total cost is estimated to exceed \$100,000, (2) substantial activity must occur over more than one fiscal year, and (3) the attributes of the project such as type, location, size, etc. must be specifically identified. Capital projects are typically for major facilities and may require the use of a separate capital project fund.

New Animal Shelter – This capital project will renovate the old jail facility in the Meadows area to become home to the new Stokes County Animal Shelter.

Add 3rd Floor to DSS building or build new structure – This capital project will correct over-crowding of Department of Social Services Staff and accommodate staff from other departments and agencies that would be displaced by planned demolition or sale of the old County courthouse and old Danbury school. Those two facilities are no longer economically maintainable.

New Animal Shelter

Function	Public Safety
Strategic Goal	Safeguard the County
Strategic Objective	Deliver effective animal control services

Project Description/ Justification

This project includes design and renovation of the old Meadows jail facility to become the new Stokes County Animal Shelter. The project is based on longstanding capacity challenges at the existing shelter as well as building layout and design challenges that complicate adherence to established North Carolina animal control standards. Design for animal shelter was conducted in FY 2025 with renovation work scheduled for FY 2026 and FY 2027. During FY 2025, \$1,900,000 was moved from the General Fund to the Capital Projects Fund for this project. As such, it has no impact on General Fund expenditures over the five-year planning horizon.



Facilities for DSS, Soil & Water Senior Services, NC Cooperative Extension and Forestry Service

Function Various

Strategic Goal Various

Strategic Objective Various

Project Description/ Justification

This project is a placeholder to ensure financial capacity to address future facilities shortfalls that will include three Stokes County Departments and two partner agencies for which Stokes County provides office space. Two of Stokes County's oldest facilities, the old courthouse and the old Danbury school, have reached the end of their service lives and are no longer economically maintainable. Staff and agencies within these two facilities include Senior Services, Soil & Water, NC Cooperative Extension and NC Forestry Services. Meanwhile, Department of Social Services staff are overcrowded in their main building and inefficiently spread to other, small, satellite facilities. To the extent that this project is for DSS requirements, we expect to be able to take advantage of matching funds from the State of North Carolina, thereby cutting the cost of the project by up to 50 percent. Anticipated cost to Stokes County for this project is \$1.5 million. This project is scheduled to begin in FY 2029 and may take until FY 2030 to complete.

Project Budget		Total	Fiscal Year Ending				
			2026	2027	2028	2029	2030
Appropriations		\$ 442,500				\$ 225,000	\$ 217,500
	TOTAL	\$ 442,500				\$ 225,000	\$ 217,500
Funding Source:							
Cash		\$ -					
Installment Financing		\$ 442,500				\$ 225,000	\$ 217,500
	TOTAL	\$ 442,500				\$ 225,000	\$ 217,500



Fleet Purchase Plan

This section contains details on the purchase of new or replacement vehicles and wheeled equipment. Vehicles and equipment are primarily evaluated for replacement based on a life cycle replacement schedule. The majority of Stokes County's vehicle fleet is leased. While accounting standards require that the County treat these lease payments as debt service, that portion of the County's fleet is not included in this capital replacement plan since the funding is included in annual operating expenses.

Description	Life	Year	Budget	CIP			
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Emergency Medical Services							
Ambulance	10		306,000	-	-	-	-
Ambulance	10		-	336,000	-	-	-
Ambulance	10		-	-	369,000	-	-
Ambulance	10		-	-	-	250,000	406,000
Supervisors/ME Transport Truck	10		200,000	-	-	-	-
Sheriff's Office							
Upfit of Leased Vehicles			100,000	-	-	-	-
Solid Waste							
Front Load Solid Waste Truck			-	-	415,000	-	-
Social Services							
Van			50,000	-	-	-	-



Building Component Replacement Plan

This section contains details on the replacement of building components that have exceeded their useful life. These assets are primarily evaluated for replacement based on life cycle replacement schedules.

Description	Life	Year	Budget		CIP		
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1012 N Main St, Government Center		1982					
Air Handling Unit 1	30	1982	-	-	-	-	45,000
Chiller 1	30	1982	-	-	-	250,000	-
1013 N Main St, Jail							
Air Handling Unit 1	30	1982	-	45,000	-	-	-
Air Handling Unit 2	30	1982	-	-	45,000	-	-
Air Handling Unit 3	30	1982	-	-	-	45,000	-
Air Handling Unit 4	30	1982	-	-	-	-	45,000
Replace Plumbing	30				225,000	225,000	450,000
Roof 1	30	1982	-	-	100,000	-	-
1014 Main St, Stokes County Admin							
Fire Alarm Panel			10,000				
Chiller 1	30	2000	-	-	-	-	250,000
1070 Hospice Drive, Danbury Headstart							
HVAC 1	25	1985	15,000	-	-	-	-
HVAC2	25	1985	15,000	-	-	-	-
Roof 1	25	1985	-	30,000	-	-	-
1111 Hospice Dr, Sheriff's Pod	30						
HVAC 2	25	2000	-	20,000	-	-	-
Roof 1	25	2000	30,000	-	-	-	-
1007 N. Main St, Danbury Public Library							
HVAC 1	25	1990	-	22,000	-	-	-
HVAC 2	25	1990	-	-	23,000	-	-
304 N Main St, Old Garage							
Roof 1	25	1980	20,000	-	-	-	-
1165 Dodgetown Rd, Early College POD A							
HVAC 1-12 Bard wall units	25	2009	30,000	-	-	-	-
Autumn Square, Vehicle Maintenance							
HVAC			40,000	-	-	-	-
1999 Sizemore Rd, Animal Control							
HVAC			12,000	-	-	-	-
1020 Hospice Dr, Stokes YMCA Danbury Site							
HVAC 1	25		-	-	15,000	-	-
HVAC 2	25		-	-	15,000	-	-
HVAC 3	25		-	-	-	15,000	-
HVAC 4	25		-	-	-	15,000	-

Other Capital Additions Purchase Plan

This section contains details on the purchase, replacement, and maintenance of all other infrastructure and fixed assets are other capital additions. Examples include land, pedestrian facilities, and park development. Capital additions are made on an as-needed basis.

Description	Budget	CIP			
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Solid Waste					
40 Yd Cardboard Recycling Container	16,000	-	-	-	-
Sliding Gate for Transfer Station	15,000	-	-	-	-
Mountainview Greenbox Site Addition	-	530,000	-	-	-
Transfer Station Scales Replacement	100,000	-	-	-	-
Emergency Medical Services					
Ambu Man Training Manakin	11,000	-	-	-	-
Two Rugged Laptops	12,000	-	-	-	-
Ventilator Replacements	-	-	-	210,000	-
Lucas CPR Device Preplacements	-	-	-	-	200,000
Health					
Remodel King Health Facility	-	100,000	-	-	-
Fire Marshall					
Turn Out Gear	7,500	-	-	-	-
Elections					
New ADA Compliant Voting Machines	83,000	-	-	-	-
Tax/GIS					
Large Scale Printer/Plotter	12,000	-	-	-	-





ANNUAL BUDGET ORDINANCE

COUNTY OF STOKES
Budget Ordinance
Fiscal Year 2026

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

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

EXPENDITURES:

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

ANNUAL BUDGET ORDINANCE

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

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

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

SECTION 3. There is hereby levied a tax at the rate of fifty-eight cents (\$0.58) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising revenue in the General Fund in Section 2 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$6,633,191,84 and an estimated collection rate of 98.02% for real and personal property and 100.0% for motor vehicles.

SECTION 4. The following amounts are hereby appropriated in the School Capital Outlay / Capital Reserve Fund to the Board of Education's Capital Outlay account for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

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

SECTION 5. The following amounts are hereby appropriated in the School Capital Outlay / Capital Reserve Fund to the Board of Education's Capital Outlay account for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

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

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

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

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

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

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

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

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

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

SECTION 10. There is hereby levied a tax at the rate of four cents (\$.04) per one hundred (\$100.00) valuation of property listed for taxes as of January 1, 2026 located within the Dedicated Debt Fund for the purpose of supplementing the revenues of the Dedicated Debt Fund. The rate is based on an estimated valuation of property of \$6,049,103,094 for the purpose of taxation and an estimated collection rate of (98.02%). Motor Vehicle Tax rate is based on estimated valuation of \$584,088,750 and a (100%) collection rate. This fund was established to accumulate funds for debt service payments and operating expenses for Dedicated Debt Fund projects

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

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

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

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

SECTION 13. The following amounts are hereby appropriated in the Danbury Water Fund for the operation and activities of the fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

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

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

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

SECTION 15. The following amounts are hereby appropriated in the King Fire District for the operation and activities of the District for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

City of King	\$ 861,502
TOTAL	\$ 861,502

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

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

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

SECTION 18. The following amounts are hereby appropriated in the Rural Hall Fire and Rescue District Fund for the operation and activities of the District for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Rural Hall Fire Department	\$ 160,353
TOTAL	\$ 160,353

SECTION 19. It is estimated that the following revenues will be available for the Rural Hall Fire and Rescue District Fund in the fiscal year beginning July 1, 2025 and ending June 30, 2026.

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

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

SECTION 21. The following amounts are hereby appropriated in the Walnut Cove Fire District Fund for the operation and activities of the District for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Walnut Cove Fire & Rescue Department	\$ 579,211
TOTAL	\$ 579,211

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 33. There is hereby levied a tax at the rate of fifty-eight cents (\$0.58) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, for the purpose of raising revenue in the General Fund in Section 2 of this ordinance. This rate is based on a total valuation of property for the purposes of taxation of \$6,633,191,84 and an estimated collection rate of 98.02% for real and personal property and 100.0% for motor vehicles.

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

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

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

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

SECTION 36. The Stokes County Board of Education shall furnish the Stokes County Board of Commissioners a copy of the Board of Education's approved Budget Resolution for Fiscal Year 2025-2026 and any amendments thereto. Stokes County Board of Education's annual audit shall include a compliance section for the County funding and requirements.

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

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

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





FY 2026 Operating Plan Preview

May 12, 2025

What we will Cover



- Introduction to the 2026 Stokes County Operating Plan
- FY 2026 General Fund Overview
- FY 2026 School Current Expense Fund
- FY 2026 Fire District Funds
- FYs 2026-2030 Five-Year Financial Forecasts and Significant Initiatives
- Key Upcoming Dates

FY 2026 Stokes County Operating Plan (Under Development)

Stokes County Operating Plan



- All new, five-year operating plan
- Purpose:
 - Policy document
 - Operations guide
 - Financial plan
 - Communications device
- Lays out operational plans over a five-year horizon and allocates resources to complete those plans
- Describes the process used to develop and prioritize those plans



2026 Stokes County Operating Plan

County of Stokes, North Carolina

Major Components of the Stokes County Operation Plan



Section

- Budget in Brief
- Budget Message
- About County Services
- Operating Plan Guide
- Determination of Operational Priorities
- General Fund Summary
- Specialty Funds Summary
- Enterprise Funds Summary
- Capital Project Fund
- Five-Year Financial Forecast
- Capital Improvement Plan
- Budget Ordinance

Status

draft complete
draft complete
draft complete
under development
draft complete
under development
under development
under development
draft complete
draft complete
draft complete
draft complete

FY 2026 General Fund Budget

FY 2026 General Fund Budget Overview



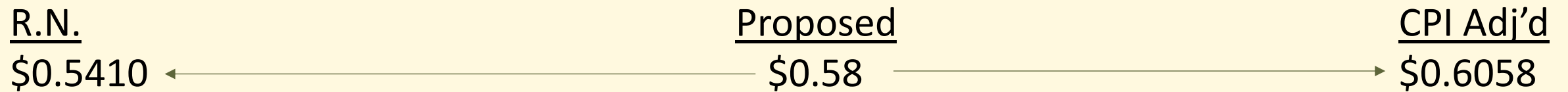
- Calls for \$74.64 million budget
- Is resourced by a property tax rate of \$0.58 (reduction of 9.0 cents compared to FY25)
- Includes \$6.7 million of appropriated fund balance compared to \$5.6 million in the FY 2025 adopted budget
- Expects ending fund balance of 38.5% of budgeted expenditures
- Includes:
 - Completion of the new Animal Shelter (carry-over)
 - Replacement ambulance
 - New transfer station scales
 - 3 new FTE

Proposed Tax Rate after Revaluation



Proposed General Fund Tax Rates

- FY 2025 General Fund Tax Rate is \$0.67
- After revaluation, the revenue neutral tax rate is \$0.5410
- Correcting the revenue neutral rate for the effects of inflation results in a rate of \$0.6058

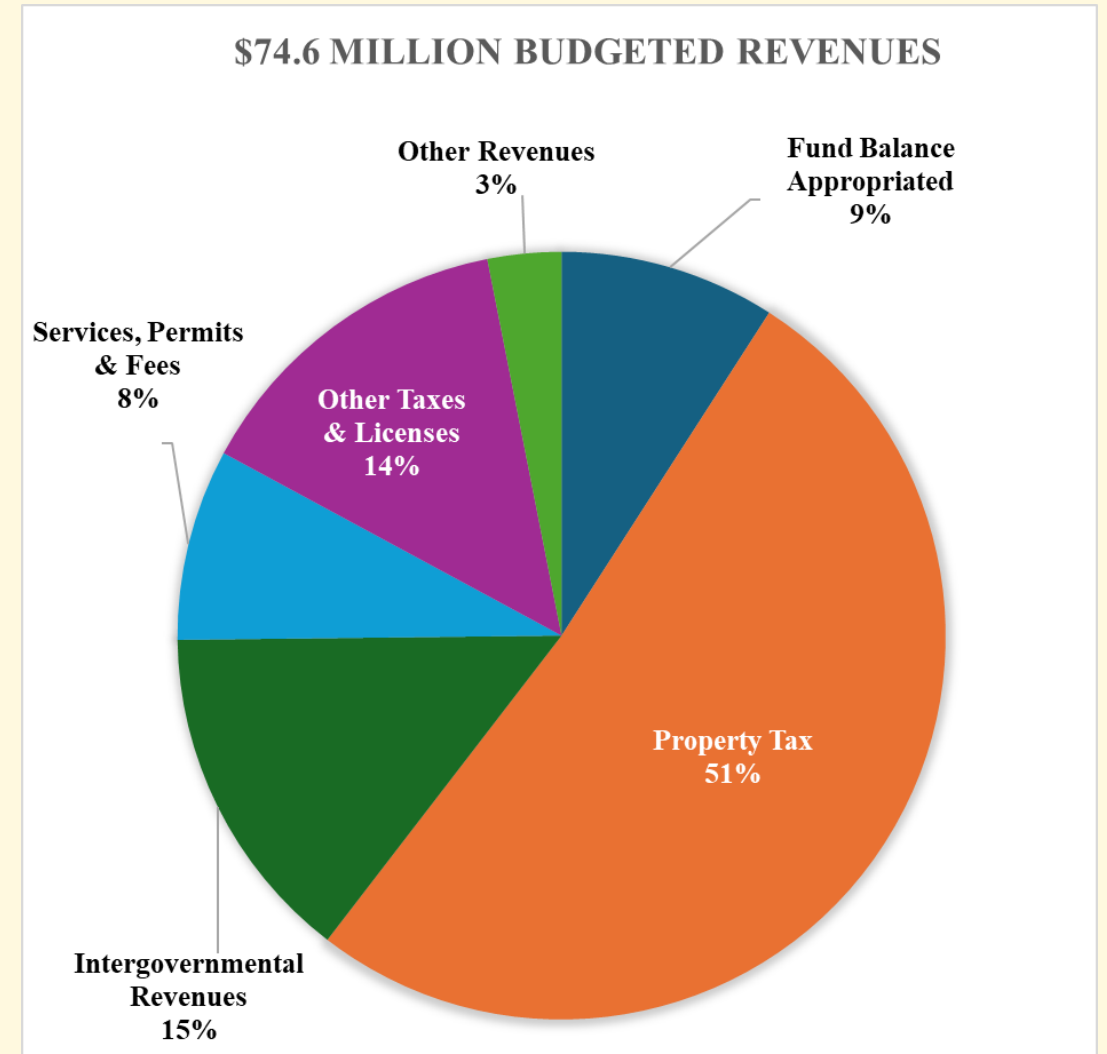


- At the proposed rate, the average property owner would pay \$39 more per \$100,000 in real property valuation

FY 2026 General Fund Revenues



- \$74.6 Million in Total Revenues
- Assumes 2.0% increase in sales tax revenues over FY 2025 adopted budget
- Assumes \$402,550 growth in billed Services, Permits & Fees due to updated fees and charges schedule

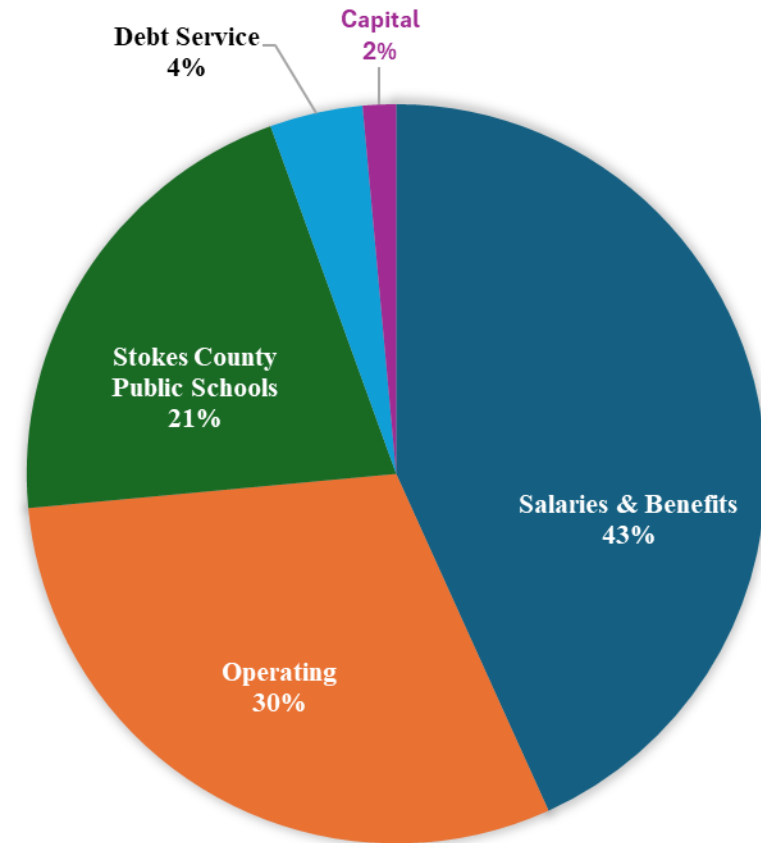


FY 2026 General Fund Expenditures by Type

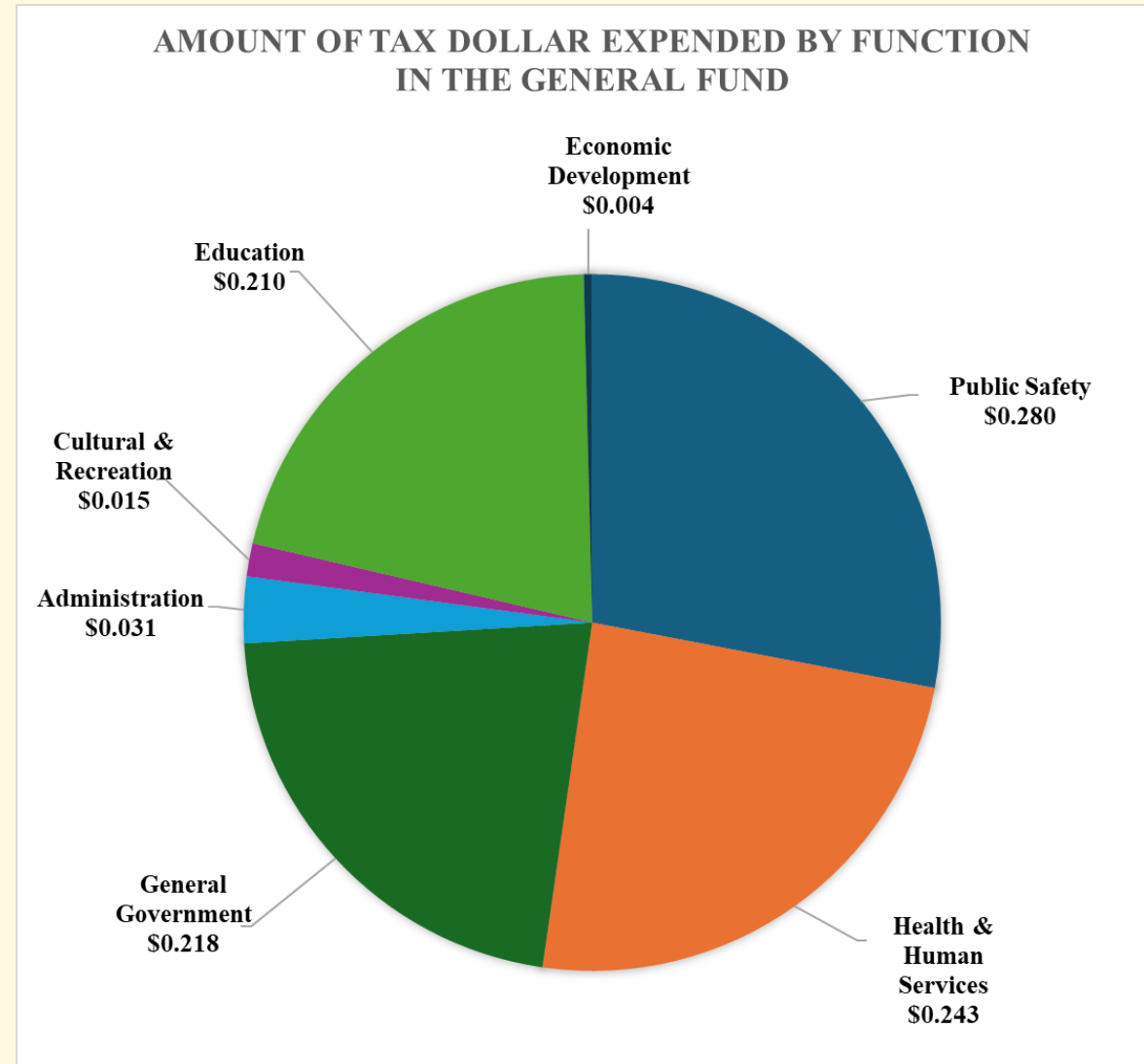


- Average merit pay increase of 2% plus cost-of-living adjustment of 2.9%
- Three new full-time equivalents (FTEs):
 - Environmental Health Specialist
 - Deputy Department of Social Services Director (50% paid by North Carolina)
 - Emergency Medical Services Training Officer
- Fourth shift of paramedics to switch to a 24-72 schedule
- 2.9% increase in school operations funding

\$74.6 MILLION BUDGETED EXPENDITURES



FY 2026 General Fund Expenditures by Function



FY 2026 Significant Capital



Capital Item	Cost
New animal shelter (will roll funds forward from FY 2025 budget)	\$1,900,000
Ambulance replacement	\$306,000
EMS Supervisor/Medical Examiner transport truck	\$200,000
Solid waste transfer station scales replacement	\$100,000
Building component replacement in accordance with real property capital improvement plan	\$172,000

FY 2026 School Current Expense Fund

FY 2026 School Current Expense Fund

Stokes County Schools Request



Current General Fund 5-year forecasts calls for \$15,527,325 total, \$1,911,846 less than requested but \$437,485 more than FY25

Revenues	FY25 Final Budget	FY26 Request	Change	Percent Change	FY26 Mgmt Rec
County Appropriation	\$14,815,960	\$17,145,441	\$2,329,481	15.72%	\$15,253,445
Fines & Forfeitures	\$160,000	\$160,000	-	0.0%	\$160,000
Poplar Springs Operating Transfer from 4-cent Fund	\$113,880	\$133,730	\$19,850	17.4%	\$113,880
Other, non-Stokes County Funding	\$129,000	\$134,000	\$5,000	3.8%	\$134,000
Appropriated Fund Balance	\$1,799,507	\$0.0	(\$1,799,507)	(100.0%)	\$1,911,846
Total	\$17,018,347	\$17,574,171	\$555,824	3.27%	\$17,574,171

Some fund balance appropriated would be justified. FY24 Audit showed that \$420K was added to fund balance last year, resulting in a \$3.6M in end of year fund balance after having appropriated 1.055M in fund balance at the start of the year.

Request reflects expenditures including a \$908,930 (9.2%) increase in Stokes County paid salaries & benefits. Other operating expenses projected to be lower, in the aggregate.

FY 2026 School Current Expense Fund

Stokes County Schools Request



- Board chairs, vice-chairs and key staff met on May 7
- Stokes County Schools reports that they expect to end this FY with approximately \$2.2 million in fund balance
- Group reached consensus that approximately \$1.5 million in fund balance was appropriate and sufficient
- Group reached consensus to mutually work together to achieve a budget and supporting County funding that will result in Stokes County appropriating \$700K in fund balance, resulting in an expected, unappropriated fund balance of \$1.5 million after budget adoption
- Stokes County Schools agreed to update their salaries and benefits request in line with edition 3 of Senate Bill 257
- **Agreement will result in an increase in the school funding recommendation, and may result in a higher recommended tax rate**

FY 2026 SCOPE Fund
(Opioid Settlement)

FY 2026 SCOPE Fund



Positions
Opioid Prevention Coordinator
Community Paramedic
Licensed Clinical Social Worker
Peer Support Specialist
Accountability & Recovery Court Coordinator (50% SCOPE funded)

Budgeted Revenue:	\$600,000
Budgeted Expenditures:	\$451,529
Added to Fund Balance:	\$148,471
Projected End of Year Fund Balance:	\$1,877,616

Recommend completing a strategic plan in FY 2026 to cover the life of the fund (through FY 2039) before contemplating any significant, new expenditures.

FY 2026 Fire District Funds

FY 2026 Fire District Funds



	FY 2025 rate	Revenue Neutral Rate	CPI Adjusted RN Rate	Proposed FY 2026 rate	Total 2026 Revenue
Stokes County Service District	\$0.10	\$0.0830	\$0.0915	\$0.09	\$3,303,011
King Fire District	\$0.10	\$0.0761	\$0.0874	\$0.09	\$745,433
Rural Hall Fire District	\$0.08	\$0.0618	\$0.0711	\$0.09	\$138,722
Walnut Cove Fire District	\$0.10	\$0.0798	\$0.0906	\$0.09	\$494,140

Revenues do not include sales tax distribution

Funding plan accommodates the hiring of paid staff at each Stokes County Fire Service District fire department to address daytime responsiveness shortfalls (details still being worked on; results may change recommendations slightly)

FYs 2026-2030 Five Year Financial Forecasts and Significant Initiatives

Five-Year General Fund Forecast



- Developed to meet key financial metrics:
 - Fund balance (>30%)
 - Debt Service Ratio (<10%)
- Incorporates:
 - Anticipated/planned staffing changes
 - Planned projects and operating costs changes resulting from projects
 - Capital improvement plan and operating cost changes resulting from projects
- Key financial assumptions:
 - 3.1% annual growth in real & personal property tax base, plus key anticipated projects
 - 2.0% cost of living increase salaries & benefits, plus average of 2.0% merit
 - 2.0% annual inflationary increase in operating costs
 - End of year revenues will be 101% of budgeted revenues
 - End of year expenditures will be 91% of budgeted expenditures

Significant Projects, Plans & Initiatives



OFI #	Title/Description	2026	2027	2028	2029	2030
25-01	Address pay salary compression (50% solution), added to operating	\$400K	—————			➔
25-02	Improve EMS staffing and performance (24/72, +\$3), added to operating	\$675K	—————			➔
25-04	Update Comprehensive Plan		\$200K			
25-05	Implement use and personal property tax compliance program, add to operating	\$20K	—————			➔
25-06	Develop & implement annual resident survey, add to operating	\$20K	—————			➔
25-07	Complete broadband expansion county-wide ahead of BEAD cycle		\$1M			
25-09	Add 3 rd floor to DSS building or build new structure (fund with debt)				\$1.5M	
25-10	Add Mountain View Rd greenbox site		\$530K			
25-12	Renovate plumbing in Jail			\$225K	\$225K	\$450K
25-15	Demo old Danbury School				\$200K	
25-17	Remodel King health facility		\$100K			
25-19	Replace an elementary school and begin school consolidation (debt service, possible grants)				\$50M	

Projected Staffing Changes



OFI #	Title/Description	2026	2027	2028	2029	2030
25-S1	Environmental health specialist	\$73K	_____→	_____→	_____→	_____→
25-S4	Deputy DSS director (50% paid by state)	\$95K	_____→	_____→	_____→	_____→
25-S6	Animal wellness technician		\$53K	_____→	_____→	_____→
25-S13	EMS training officer	\$80K	_____→	_____→	_____→	_____→
25-S9	Building inspector or planner		\$68K	_____→	_____→	_____→

Significant Capital Investments



OFI #	Title/Description	Cost	Year
25-C1	Replace front load solid waste truck (#138, 2016 model, 224,953 miles)	\$415K	27-28
25-C2	Replace transfer station scales	\$100K	26
25-C3	Replace one ambulances	\$306K	26
25-C4	Replace EMS Supervisor/medical examiner transport truck (240K miles)	\$200K	26
25-C5	Replace one ambulance	\$336K	27
25-C6	Replace one ambulance	\$369K	28
25-C7	Replace ventilators (EMS)	\$210K	29
25-C8	Replace one ambulance	\$406K	30
25-C9	Replace Lucas CPR devices	\$200K	30
	Building Component Replacements (<u>Capital Improvement Plan</u>)	\$2.1M	26-30

Five-year plan also accommodates other **Capital Improvement Plan** requirements for anticipated fleet vehicle replacements and other capital additions

Total CIP investment over the five-year horizon = \$6,223,000

Five-Year General Fund Forecast



	Budget	Forecast				
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Population	46,353	45,659	45,825	45,992	46,160	46,328
Property Tax Rate	0.670	0.580	0.580	0.580	0.580	0.580
Operating Revenues						
Property Tax Revenue	\$ 34,192,298	\$ 38,327,834	\$ 39,498,584	\$ 41,062,024	\$ 42,687,726	\$ 44,492,773
Intergovernmental Revenues - (Restricted & Unrestricted)	13,073,006	10,738,006	10,915,472	11,096,488	11,281,124	11,469,453
Permits & Fees	592,083	598,004	598,004	598,004	598,004	598,004
Sales & Services	5,021,401	5,421,651	5,421,651	5,421,651	5,444,501	5,464,851
Other Operating Revenues	145,690	1,115,419	1,147,899	1,179,065	1,211,191	1,244,308
Interest Income	750,150	1,083,285	1,041,395	954,195	948,455	932,628
Other Taxes & Licenses	10,264,000	10,461,500	10,662,950	10,868,429	11,078,018	11,291,798
Operating Revenues	64,038,628	67,745,699	69,285,955	71,179,856	73,249,018	75,493,814
Other Financing Sources (OFS)	113,880	113,880	113,880	113,880	113,880	113,880
Total GF Revenues & OFS	\$ 64,152,508	\$ 67,859,579	\$ 69,399,835	\$ 71,293,736	\$ 73,362,898	\$ 75,607,694
Operating Expenditures						
Personnel in FTEs	362.0	365.0	367.0	367.0	367.0	367.0
Salaries and Benefits	\$ 27,403,114	\$ 32,273,579	\$ 33,670,090	\$ 35,247,035	\$ 36,931,206	\$ 38,496,352
Operating	25,186,037	21,265,411	20,531,301	20,941,927	21,560,766	21,991,981
Stokes County Public Schools	15,089,840	15,641,325	15,954,152	16,273,235	16,598,700	16,930,674
Debt Service	943,432	3,038,076	3,007,669	2,563,956	2,758,550	2,474,039
Contingency	350,000	350,000	357,000	364,140	371,423	378,851
Operating Expenditures	68,622,423	72,568,391	73,520,212	75,390,293	78,220,644	80,271,897
Other Financing Uses (OFU)	993,177	991,591	991,591	991,591	991,591	991,591
Capital Expenditures	-	1,084,500	973,000	872,000	675,000	836,000
Total GF Expenditures & OFU	69,615,600	74,644,482	75,484,803	77,253,884	79,887,235	82,099,488
Revenues Over (Under) Exp	\$ (5,463,092)	\$ (6,784,903)	\$ (6,084,968)	\$ (5,960,148)	\$ (6,524,337)	\$ (6,491,794)

Between 0.5733 and 0.6420, increase by 0.01 since last update

5 new FTEs

Five-Year General Fund Forecast Continued



Projected Impact on Fund Balance in the General Fund:

Beginning Fund Balance	\$ 26,299,521	\$ 30,001,088	\$ 28,712,151	\$ 28,198,168	\$ 28,006,825	\$ 27,479,256
Budgeted Revenues Over (Under)						
Exp	(5,463,092)	(6,784,903)	(6,084,968)	(5,960,148)	(6,524,337)	(6,491,794)
Budget to Actual Variance ¹	7,476,976	5,495,966	5,570,985	5,768,805	5,996,768	6,198,888
Projected Revenues Over (Under)						
Expenditures	2,013,884	(1,288,937)	(513,983)	(191,343)	(527,569)	(292,906)
Projected Ending GF Bal	\$ 30,001,088	\$ 28,712,151	\$ 28,198,168	\$ 28,006,825	\$ 27,479,256	\$ 27,186,350
% of Total Budget	43.1%	38.5%	37.4%	36.3%	34.4%	33.1%

¹ Assumes actual operating revenues of 101% of budget and actual operating and salary expenditures of 91% of budget

Revenue per Penny of Property Tax

Rate	511,295.33	663,319.18	683,853.29	711,291.72	739,822.20	771,504.06
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Tax Rate Needed to Balance Forecast

		1.94	0.75	0.27	0.71	0.38
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Operating Revenues	\$ 64,152,508	\$ 67,859,579	\$ 69,399,835	\$ 71,293,736	\$ 73,362,898	\$ 75,607,694
Operating Expenditures	69,615,600	74,644,482	75,484,803	77,253,884	79,887,235	82,099,488
Debt Service as % of total exp	1.36%	4.07%	3.98%	3.32%	3.45%	3.01%
Policy Minimum for FB graph	30%	30%	30%	30%	30%	30%

* Operating Expense for FY 25-26 includes one-time amount of \$1,136,685 for Riverstreet Contract

Projected annual end-of-year impact on combined fund balance (100 & 211)

Projected annual end-of year fund balance

Debt service well below 10%

Updated School Capital (4 cent) Fund Five-Year Financial Forecast



	Budget		Forecast			
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Population	46,353	46,605	46,802	46,955	47,075	47,168
Property Tax Rate	0.040	0.040	0.040	0.040	0.040	0.040
Operating Revenues						
Property Tax Revenue	\$ 2,009,092	\$ 2,605,368	\$ 2,686,109	\$ 2,793,933	\$ 2,906,050	\$ 3,030,536
IRS Interest Refund-QSCAB/QZAB & Lottery	1,248,000	1,248,000	1,248,000	1,248,000	450,000	450,000
Permits & Fees	-	-	-	-	-	-
Sales & Services	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Other Taxes & Licenses	-	-	-	-	-	-
Operating Revenues	3,257,092	3,853,368	3,934,109	4,041,933	3,356,050	3,480,536
Other Financing Sources (OFS)	911,820	911,820	911,820	911,820	911,820	911,820
Total Dedicated Debt Revenues & OFS	\$ 4,168,912	\$ 4,765,188	\$ 4,845,929	\$ 4,953,753	\$ 4,267,870	\$ 4,392,356
Operating Expenditures						
Debt Service	3,628,673	3,600,315	3,571,957	3,543,598	6,437,698	5,943,470
Operating Expenditures	3,628,673	3,600,315	3,571,957	3,543,598	6,437,698	5,943,470
Other Financing Uses (OFU)	114,000	114,000	114,000	114,000	114,000	114,000
Total Dedicated Debt Expenditures & OFU	3,742,673	3,714,315	3,685,957	3,657,598	6,551,698	6,057,470
Revenues Over (Under) Exp	\$ 426,240	\$ 1,050,873	\$ 1,159,973	\$ 1,296,154	\$ (2,283,828)	\$ (1,665,114)
Projected Impact on Fund Balance in the Dedicated Debt Fund:						
Beginning Fund Balance	\$ 2,431,320	\$ 2,857,560	\$ 3,908,433	\$ 5,068,405	\$ 6,364,560	\$ 4,080,732
Budgeted Revenues Over (Under) Exp	426,240	1,050,873	1,159,973	1,296,154	(2,283,828)	(1,665,114)
Budget to Actual Variance ¹						
Projected Revenues Over (Under) Expenditures	426,240	1,050,873	1,159,973	1,296,154	(2,283,828)	(1,665,114)
Projected Ending Dedicated Debt Bal	\$ 2,857,560	\$ 3,908,433	\$ 5,068,405	\$ 6,364,560	\$ 4,080,732	\$ 2,415,618
% of Total Budget	76.4%	105.2%	137.5%	174.0%	62.3%	39.9%

Maintained 4 cents

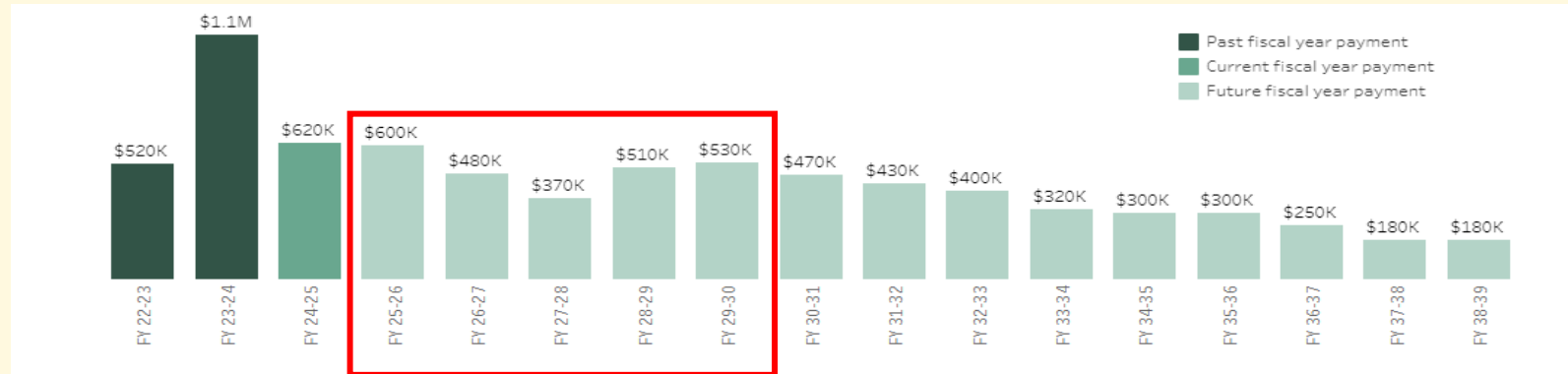
Impact of \$50M School Construction (20 years, 5% interest)

\$50M may not be sustainable

\$45M probably is; can get to \$50 (or more) with some combination of:

- Grant(s)
- Increase annual funding
- Use of fund balance from General Fund
- Longer term

Five-Year SCOPE Fund Forecast



At current program levels, SCOPE funding runs out in the final year

	Budget		Forecast												
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	FY 2039
Revenues	\$ 258,836	\$ 600,000	\$ 480,000	\$ 370,000	\$ 510,000	\$ 530,000	\$ 470,000	\$ 430,000	\$ 400,000	\$ 320,000	\$ 300,000	\$ 300,000	\$ 250,000	\$ 180,000	\$ 180,000
Interest Income	55,926	67,839	70,728	69,949	72,872	75,993	76,896	76,096	73,819	68,500	61,822	54,322	44,448	31,501	17,461
Total Revenues	314,762	667,839	550,728	439,949	582,872	605,993	546,896	506,096	473,819	388,500	361,822	354,322	294,448	211,501	197,461
Expenditures															
Operating Expenditures	258,836	451,530	466,727	482,486	498,861	515,880	533,577	551,983	571,136	591,073	611,834	633,462	656,003	679,506	704,021
Total Expenditures	258,836	451,530	466,727	482,486	498,861	515,880	533,577	551,983	571,136	591,073	611,834	633,462	656,003	679,506	704,021
Revenues Over (Under) Exp	\$ 55,926	\$ 216,309	\$ 84,002	\$ (42,538)	\$ 84,012	\$ 90,113	\$ 13,320	\$ (45,888)	\$ (97,317)	\$ (202,573)	\$ (250,012)	\$ (279,140)	\$ (361,556)	\$ (468,004)	\$ (506,560)
Projected Impact on Fund Balance in the Opioid Settlement Fund:															
Beginning Fund Balance	\$ 1,605,380	\$ 1,661,306	\$ 1,877,616	\$ 1,961,617	\$ 1,919,080	\$ 2,003,092	\$ 2,093,204	\$ 2,106,524	\$ 2,060,636	\$ 1,963,319	\$ 1,760,745	\$ 1,510,734	\$ 1,231,593	\$ 870,038	\$ 402,033
Projected Revenues Over (Under) Expenditures	55,926	216,309	84,002	(42,538)	84,012	90,113	13,320	(45,888)	(97,317)	(202,573)	(250,012)	(279,140)	(361,556)	(468,004)	(506,560)
Projected Ending Opioid Fund Bal	\$ 1,661,306	\$ 1,877,616	\$ 1,961,617	\$ 1,919,080	\$ 2,003,092	\$ 2,093,204	\$ 2,106,524	\$ 2,060,636	\$ 1,963,319	\$ 1,760,745	\$ 1,510,734	\$ 1,231,593	\$ 870,038	\$ 402,033	\$ (104,527)
% of Total Budget	641.8%	415.8%	420.3%	397.7%	401.5%	405.8%	394.8%	373.3%	343.8%	297.9%	246.9%	194.4%	132.6%	59.2%	-14.8%

Key Dates

Key Upcoming Dates



- May 22-23: Half day budget work sessions
- May 27: Public Hearing on the budget (special meeting, 5:30 pm)
- Jun 9: Adopt budget



**Board of County Commissioners
May 12, 2025
6:00 PM**

Item number: VIII.a.

Stokes Aging Planning Committee Appointment

Contact: Olivia Jessup, Clerk to the Board

Summary:

Tanya Gardner submitted an appointment application for the Stokes Aging Planning Committee. Attached is the application for review.

At the last meeting, Gardner was nominated for this committee.

ATTACHMENTS:

Description	Upload Date	Type
StokesAgingPlanningCommitteeAppointment	4/23/2025	Cover Memo



STOKES COUNTY

APPOINTMENT

APPLICATION

NAME: TANYA H. GARDNER AGE: 64

ADDRESS: 4693 Flat Shoals Rd.

CITY: German-ton STATE: NC ZIP: 27019

E-MAIL: tgrn@roadrunner.com PHONE: (336) 413-6833

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

The Stokes Aging Planning Committee

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

I am a Stokes County Resident and I am
very interested in participating in the
planning and implementation of activities
for Senior Citizens.

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

I don't have any conflict of interest

**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

Tanya H. Gardner



**Board of County Commissioners
May 12, 2025
6:00 PM**

Item number: VIII.b.

Proclamation Recognizing Older Americans Month

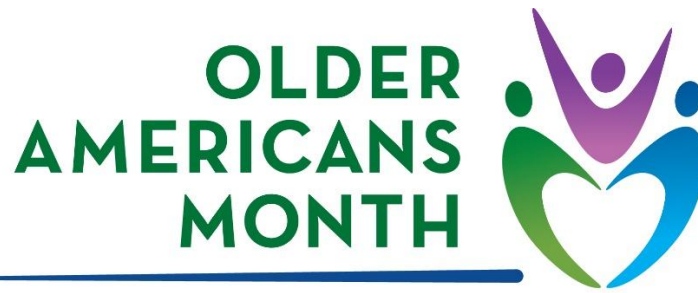
Contact: Stacey Elmes, DSS Director

Summary:

May is Older Americans Month. To urge every resident to celebrate our older citizens, help to create an inclusive society, and accept the challenge of flexible thinking around aging, this proclamation is being presented. Attached is the Older Americans Month proclamation.

ATTACHMENTS:

Description	Upload Date	Type
Older Americans Month	5/5/2025	Cover Memo



FLIP THE SCRIPT ON AGING: MAY 2025

A PROCLAMATION

Whereas, May is Older Americans Month, a time for us to recognize and honor Stokes County older adults and their immense influence on every facet of American society; and

Whereas, Stokes County is committed to helping all individuals live longer, healthier lives in the communities of their choice for as long as possible; and

Whereas, since 1965, the Older Americans Act has provided services that help older adults remain healthy and independent by complementing existing medical and health care systems, helping prevent hospital readmissions, and supporting some of life's most basic functions, such as bathing or preparing meals; and

Whereas, these programs also support family caregivers, address issues of exploitation, neglect and abuse of older adults; and

Whereas, Stokes County can work to build an even better community for our older residents by:

- Not limiting our thinking about aging,
- Exploring and combating stereotypes,
- Emphasizing the many positive aspects of aging,
- Inspiring older adults to push past traditional boundaries, and
- Embracing our community's diversity.

Now, therefore, we, the Stokes County Board of County Commissioners do hereby proclaim May 2025 as Older Americans Month. This year's theme, "Flip The Script on Aging," focuses on the importance of combating ageism to transform how society perceives, talks about, and approaches aging by challenging stereotypes and highlighting the benefits of healthy aging. We urge every Stokes County resident to join us in celebrating our older citizens and recognizing the significant contributions made to Stokes County.

Dated this 12th day of May, 2025.

Chairman Keith Wood

Vice-Chairman Wayne Barneycastle

Commissioner Brad Chandler

Commissioner Sonya Cox

Commissioner Rick Morris

Clerk to the Board Olivia Jessup



Board of County Commissioners

May 12, 2025

6:00 PM

Item number: VIII.c.

Proclamation Recognizing Foster Care Month

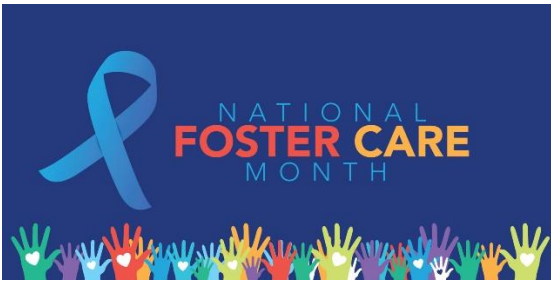
Contact: Stacey Elmes, DSS Director

Summary:

Attached is a Proclamation Recognizing the Month of May in 2025 as Foster Care Month in Stokes County.

ATTACHMENTS:

Description	Upload Date	Type
Foster Care Month Proclamation	5/7/2025	Cover Memo



Foster Care Month – May 2025

A Proclamation

Whereas, children are key to our community’s future success, prosperity and quality of life; and

Whereas, children have a right to thrive, learn and grow in a safe and loving environment; and

Whereas, foster parents provide the love, safety, and stability that children need in order to overcome past traumatic experiences in order to reach their full potential; and

Whereas, Stokes County foster parents are caring for and nurturing 19 children and youth in foster care today with the remaining 116 children and youth being cared for in foster homes, group homes, and kinship/family homes throughout the state; and

Whereas, we must come together as a community to recognize the important role foster parents play in caring for children who have experienced abuse and neglect, supporting family reunification and building strong communities; and

Whereas, there is a desperate need for more foster parents in order to ensure children – especially older youth, children with complex needs, and siblings – have a safe, stable home in their community; and

Whereas, there are numerous individuals, nonprofit organizations and public servants who are dedicated to raising awareness about the needs of children and youth in foster care; and

Whereas, through partnerships with families, child welfare staff, and public and private agencies, there is a collaborative effort to ensure that children are supported and successful;

Now, therefore, we, the Stokes County Board of County Commissioners, do hereby proclaim May 2025 as Foster Care Month in Stokes County and urge all citizens to recognize this month by dedicating ourselves to the task of improving the quality of life for all children and families.

Dated this 12th day of May 2025.

Chair Keith Wood

Vice-Chair Wayne Barneycastle

Commissioner Brad Chandler

Commissioner Sonya Cox

Commissioner Rick Morris

Clerk to the Board Olivia Jessup



Board of County Commissioners
May 12, 2025
6:00 PM

Item number: VIII.d.

Proclamation Recognizing EMS Week

Contact: Brandon Gentry, EMS Director

Summary:

The week of May 18-24 is Emergency Services Week. This proclamation recognizes EMS Week and all of the hard-working employees that provide medical assistance to Stokes County citizens daily.

ATTACHMENTS:

Description	Upload Date	Type
EMS Week Proclamation	5/5/2025	Cover Memo

EMS Week Proclamation

To designate the Week of May 18 - 24, 2025, as Emergency Medical Services Week

WHEREAS, Stokes County Emergency Medical Services is a vital public service; and

WHEREAS, the members of emergency medical services teams are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

WHEREAS, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

WHEREAS, emergency medical services has grown to fill a gap by providing important, out of hospital care, including preventative medicine, follow-up care, and access to telemedicine; and

WHEREAS, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, emergency medical dispatchers, firefighters, police officers, educators, administrators, pre-hospital nurses, emergency nurses, emergency physicians, trained members of the public, and other out of hospital medical care providers; and

WHEREAS, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating Emergency Medical Services Week; now

THEREFORE, the Stokes County Board of Commissioners in recognition of this event do hereby proclaim the week of May 18-24, 2025, as

EMERGENCY MEDICAL SERVICES WEEK

With the theme, “**We Care. For Everyone**”, I encourage the community to observe this week with appropriate programs, ceremonies and activities.

Brandon Gentry, EMS Director

Adopted this _____ day of May 2025.

Olivia Jessup
Clerk to the Board

Keith Wood
Chairman



**Board of County Commissioners
May 12, 2025
6:00 PM**

Item number: VIII.e.

Proclamation Recognizing National Police Week

Contact:

Summary:

The week of May 11-17 is National Police Week. This proclamation recognizes National Police Week and honors the service and sacrifice of those law enforcement officers killed in the line of duty while protecting our communities and safeguarding our democracy.

ATTACHMENTS:

Description	Upload Date	Type
National Police Week	5/13/2025	Cover Memo



**NATIONAL POLICE WEEK
MAY 11 – 17, 2025
PROCLAMATION**

To recognize National Police Week 2025 and to honor the service and sacrifice of those law enforcement officers killed in the line of duty while protecting our communities and safeguarding our democracy.

WHEREAS, there are more than 800,000 law enforcement officers serving in communities across the United States, including the dedicated members of the Stokes County Sheriff's Office;

WHEREAS, since the first recorded death in 1786, there are currently more than 24,000 law enforcement officers in the United States who have made the ultimate sacrifice and been killed in the line of duty;

WHEREAS, the names of these dedicated public servants are engraved on the walls of the National Law Enforcement Officers Memorial in Washington, DC;

WHEREAS, Three Hundred forty-five (345) new names of fallen heroes are being added to the National Law Enforcement Officers Memorial this spring;

WHEREAS, the service and sacrifice of all officers killed in the line of duty will be honored during the National Law Enforcement Officers Memorial Fund's 37th Candlelight Vigil, on the evening of May 13, 2025;

WHEREAS, the Candlelight Vigil is part of National Police Week, which will be observed this year, May 11th-17th;

WHEREAS, May 15 is designated as Peace Officers Memorial Day, in honor of all fallen officers and their families, and U.S. flags should be flown at half-staff;

THEREFORE, BE IT RESOLVED that the Stokes County Board of Commissioners will observe May 11-17, 2025, as National Police Week, and publicly salutes the service of the members of the Stokes County Sheriff's Office and other law enforcement officers in communities across the nation.

Adopted this _____ day of May, 2025.

Olivia Jessup

Clerk to the Board

Keith Wood

Chairman