AGENDA

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

REGULAR SESSION OF THE BOARD OF COUNTY COMMISSIONERS
Monday, April 13, 2026
COMMISSIONERS CHAMBERS
6:00 PM

I. Call to Order

II. Invocation

III. Pledge of Allegiance

IV. Approval of the Agenda

V. Public Comments

VI. Comments - Managers/Commissioners

VII. Conflicts of Interest

VIII. Consent Agenda

a. FY 2026-2027 Fee Schedule (Updated)

b. Budget Amendments

IX. Discussion Agenda

a. Budget Preview

b. Resolution Voiding Rezoning and Text Amendment

c. TCC and TAC Representation

d. Parks and Recreation Advisory Committee Appointment

e. Tourism Development Authority Appointments

f. Board of Adjustments Appointments

X. Action Agenda

XI. 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
April 13, 2026

Item number: VIII.a

FY 2026-2027 Fee Schedule (Updated)

Drafter: Bryan Miller

Summary:
Some planning and zoning fees were inadvertently left off the consolidated fees and charges schedule. This update includes those fees that were previously not included.
See red-line version Planning and Inspections Section

ATTACHMENTS:
FY 26-27 Fee Schedule (Final_2).pdf

Stokes County Fees and Charges Schedule

Effective July 1, 2026

ANIMAL CONTROL/SHELTER FEE SCHEDULE

Adoption Fees:

Dogs/Puppies	$175.00
Cats/Kittens	$125.00

Surrender Fees:

Per animal	$40.00
For three (if puppies or litter of kittens)	$40.00

Other Fees/Services:

Quarantine Fee	$15.00 per day
Boarding Fee	$15.00 per day
Redemption Fees	$25.00 plus boarding fees
Rabies Vaccination	$10.00

COOPERATIVE EXTENSION FEE SCHEDULE

Soil Probe	No fee
Hay Probe	No fee
Hay Temp/Moisture Meter	$5.00 per rental
Mobile Processing Unit	$75.00 for up to four days
*Cattle Scales *Scales can be "rented" to active 4-H youth livestock participants for free to track average daily gain	$20.00 for up to three days
Cattle Chute with Palp Cage and Wheel Kit	$35 for up to 4 days.
Cattle Chute	$35 for 4 days
Chute, Panels, and Scales (package)	$50 for 4 days
Meat Grinder/Butcher Kit	$50.00 for up to three days
Cattle Panels	$35.00 for up to three days
Plasticulture Equipment	$25.00 per day
Programs	Varies depending on the program
Pressure Canner Testing	No fee

ELECTIONS FEE SCHEDULE

Filing fees are based on General Statute, 163-107, 163-291(3), 139-6, 163-108, 7A-101 (A) and 163-284

Data Fees:

Paper List	.03 per page
Mailing Labels	.35 per page
USB/CD	$10.00 each

Candidate Filing Fees:

Municipal Officials Town of Danbury City of King Town of Walnut Cove	 $5.00 $5.00 $5.00
Soil and Water Conservation District Supervisor	$5.00
Board of Education Member	1% of Salary
County Commissioner	1% of Salary
Clerk of Court	1% of Starting Salary
Register of Deeds	1% of Starting Salary
Sheriff	1% of Starting Salary
State Senate Member	1% of Annual Salary
State House of Representatives Member	1% of Annual Salary

Miscellaneous:

Expense Related to Conducting Municipal Election	Reimbursed by Municipality

EMERGENCY MEDICAL SERVICES FEE SCHEDULE

HCPCS	CHARGE DESCRIPTION	CONTRACTOR/ CARRIER	MEDICARE ALLOWABLE	STOKES COUNTY'S CHARGE
A0425	Ground Mileage	11502	$9.33 per mile	$14.00 per mile
A0426	ALS Non-Emergency	11502	$331.97	$498.00
A0426	ALS Non-Emergency OOC	11502	$331.97	$664.00
A0427	ALS Emergency	11502	$525.61	$789.00
A0427	ALS Emergency OOC	11502	$525.61	$1,052.00
A0428	BLS Non-Emergency	11502	$276.64	$415.00
A0428	BLS Non-Emergency OOC	11502	$276.64	$553.00
A0429	BLS Emergency	11502	$442.62	$664.00
A0429	BLS Emergency OOC	11502	$442.62	$885.00
A0430	Air Ambulance Fixed	11502	$3,645.82	N/A
A0431	Air Ambulance Rotary	11502	$4,238.82	N/A
A0432	Paramedic Intercept	11502	$484.12	$726.00
A0433	ALS 2 Emergency	11502	$760.75	$1,141.00
A0433	ALS 2 Emergency OOC	11502	$760.65	$1,521.00
A0434	Specialty Care Transport	11502	$876.91	N/A
A0435	Fixed Wing Mileage	11502	$10.75	N/A
A0436	Rotary Wing Mileage	11502	$28.66	N/A
A0998	Treat No Transport			$210.00
A0998	Critical Treatment No Transport			$475.00
36430	Blood Services			$200.00
	BLS Treatment – No Transport After 3 Calls			$100.00
	Garnishment Fee			$30.00

	Sheriff's Service Fee			$30.00
	Service Fee			$2.00
	Return Check Fee			$35.00
	ALS Special Event Standby (1) Quick Response Vehicle (4 Hour Minimum)			$60/HR
	ALS Special Event Standby Ambulance (4 Hour Minimum)			$150.00/HR

ENVIRONMENTAL HEALTH FEE SCHEDULE

Residential Septic:

	Auger Improvement Permit (IP)	**Construction Authorization (CA)**
2 BR	$225.00	$175.00
3 BR	$250.00	$200.00
4 BR	$275.00	$260.00
5 BR	$340.00	$300.00
6 BR *	0.50/GAL	0.50/GAL
Backhoe Pit Option No Auger $100.00		

Non-Residential/Commercial:

Improvement Permit (IP)	0.50 Per Gallon with 700 Max
Construction Authorization (CA)	0.50 Per Gallon with 700 Max

Engineered Option Permits:

Engineered Option or AOWE Permit Filing	$35.00
LSS A3 IP Only	$200.00
LSS (A5) CA or (A3/A5) IP/CA Combo	40% of total IP/CA Fee

Other WasteWater Fees:

Existing System Check	$120.00
Expansion Improvement Permit Backhoe IP Auger IP	 $150.00 $200.00
MHP Existing System Check	$125.00
Change in Use/Health Dept Release	$50.00
Revisit	$75.00
Redraw of IP/CA	$45.00
Septic Repairs	$100.00

Wells:

New	$325.00
Repair	$100.00
Abandonment	$0.00
Variance Request	$50.00

Water Samples:

Bacteria	$34.00
Inorganic	$73.00
Petroleum	$74.00
Pesticide	$74.00
VOC	$74.00
Water Collection Fee	$50.00

Food Service and Lodging Facilities:

New Food Service Plan Review	$250.00
Food Service Remodel	$100.00
Mobile Food Unit Plan Review	$200.00
Pushcart Plan Review	$150.00
Temporary Food Permit	$75.00

Public Swimming Pools and Spas:

Annual Fee (Per Pool)	$150.00
Public Swimming Pools Plan Review	$250.00

Tattoos:

Annual Fee Per Artist	$250.00
Temporary Tattoo Permit (1 Month)	$75.00

FIRE MARSHAL FEE SCHEDULE

Construction Permit Fees:

Automatic Fire-Extinguishing Systems	$100.00
Battery Systems	$100.00
Compressed Gases	$100.00
Cryogenic Fluids	$100.00
Dry Chemical Extinguishing Systems	$100.00
Emergency Responder Radio Coverage Systems	$100.00
Fire Alarm and Detection Systems (and Related Equipment)	$150.00 (Any Size)
Fire Pumps (and Related Equipment)	$150.00
Flammable and Combustible Liquids	$100.00
Gates and Barricades Across Fire Apparatus Access Roads	$100.00
Hazardous Materials Installation	$100.00
Industrial Ovens	$100.00
Other Auto Extinguishing Systems	$100.00
Private Fire Hydrants	$100.00
Smoke Control or Smoke Exhaust Systems	$100.00
Solar Photovoltaic Power Systems	$100.00
Spraying or Dipping	$100.00
Sprinkler System Installation	$100.00
Standpipe Systems:	$100.00 (Any Size)
Storage Tank Installation: Aboveground/Underground (per tank)	$100.00
Storage Tank Removal: Aboveground/Underground (per tank)	$100.00
Temporary Membrane Structures and Tents	$100.00
Wet Chemical Extinguishing Systems	$100.00

Other Inspection Fees:

System Renovation or Addition (When less than 25% altered)	$50.00
All other required permits (Not listed above)	$50.00
Rate for Non-Permitted Events (Construction-related services not applicable elsewhere)	$50.00 per hour

Violation Fees:

Deliberate or Neglect Burning 1st Violation 2nd, 3rd, etc.	 Warning $350.00 (Report to Air Quality)
Exits and Egress Ways (For each door locked or blocked) 1st Violation	 Warning

2nd Violation 3rd Violation	$250.00 $500.00 (Power Pulled)
Failure to Submit required plans and obtain required permit	$250.00 plus fee
Fire and Life Safety System Not Maintained	$150.00 per day
General Violations of N.C. Fire Code (per item)	$50.00
Key Box Maintenance: Found with incorrect keys	$100.00
Overcrowding: Exceeding Occupant Load	$200.00
Maintaining a Fire Hazard	$100.00
Unauthorized Tampering	$100.00
Unsafe Conditions	$100.00

Operational Permit Fees:

Amusement Buildings (Mandatory)	$100.00
Carnivals and Fairs (Mandatory)	$100.00
Combustible Dust-Producing Operations (Mandatory)	$100.00
Covered and Open Mall Buildings (Mandatory)	$100.00
Exhibits and Trade Shows (Mandatory)	$100.00
Explosives (Mandatory) Initial 30-Day Permit Each 30-Day Extension up to 180 Days	 $200.00 $50.00
Flammable and Combustible Liquids (Mandatory)	$150.00
Fumigation and Insecticidal Fogging (Mandatory)	$100.00
Liquid-or Gas-Fueled Vehicles or Equipment in Assembly Buildings (Mandatory)	$100.00
Private Fire Hydrants (Mandatory)	$100.00
Pyrotechnic Special Effects Materials (Mandatory) Sale of Fireworks Conduct Fireworks Display, Outdoors Conduct Fireworks Display, Indoors Display Pyrotechnic Special Effects Outdoors	 $100.00 $150.00 $250.00 $150.00
Spraying or Dipping (Mandatory)	$100.00
Temporary Membrane Structures and Tents	$100.00
Temporary Sleeping Units for Disaster Relief Workers (Mandatory)	$100.00
Aerosol Products	$100.00
Aviation Facilities	$100.00
Cellulose Nitrate Film	$100.00
Compressed Gases	$100.00
Cryogenic Fluids	$100.00
Dry Cleaning	$100.00
Hazardous Materials	$100.00

HPM Facilities	$100.00
High-Piled Storage	$100.00
Pyroxylin Plastics	$100.00
Storage of Scrap Tires and Tire Byproducts	$100.00

Service Fees:

Fire Reports	$20.00
ALE License Inspection	$100.00
Hazardous Materials Response Each County employee utilized on scene	 $50.00 per hour
Bomb Scare Response Each employee on scene Each additional County vehicle that responded	 $50.00 per hour $75.00 each
Digital Images 8x10 Color Image (Limit three per event) Smaller Color Image (Limit three per event) 8x10 B&W Laser Prints (Limit five per event)	 $5.00 each $3.00 each $1.50 each
Other Professional Service Work	$50.00
Disaster Preparedness and Response (DRP Assets)	$30.00 Regular Rate per employee $40.00 for Overtime

Plan Review:

New Construction Plan Review	$150.00
Existing Construction Plan Review	$150.00
Sprinkler Plans	$100.00
Fire Alarm Service Plans	$100.00
Fire Extinguisher System Plans	$100.00
Storage Tank Plans	$75.00
Performance Testing – (No plans)	$75.00
Other Plan Review	$75.00
Third and Subsequent Submission of Plans for Review	$150.00 per submission
Any Work Performed Without a Permit	$250.00 fine plus cost of permit
Lift an Issued Stop Work Order	$100.00

Inspections Fees:

Annual/Initial Inspection	$0.00

First re-inspection	$50.00 plus $50.00 fine per violation not abated
Second re-inspection	$100.00 plus $50.00 fine per violation not abated
Third and subsequent re-inspections	$250.00 plus $50.00 fine per violation not abated
Initial Inspection for New Daycare & Nursing Home License	$100.00
Exempt from Fire Inspection Fee: Churches Public Schools (This does not include private schools or church schools) County, City, State, Federal owned buildings Emergency Services Organizations (Fire, Rescue, EMS Stations) Senior Center, Community Centers, Non-Profit Organizations Stokes County DSS Licensed Foster Homes *While the above classifications are exempt from fire inspection fees, they are not exempt from fines.	

HEALTH DEPARTMENT CLINIC FEE SCHEDULE

Immunizations:

DT (Pediatric)	$35.00
DTAP - Infanrix	$40.00
DTAP-Hep B-IPV-Pedarix	$90.00
Rabies Vaccine - Imovax	$380.00
Hepatitis A (Children Only) - Vaqta	$65.00
Hepatitis A (Adults Only) - Vaqta	$60.00
Hepatitis B (0-19) Recombivax Peds	$40.00
Hepatitis B (20 & Older) - Engerix B	$75.00
HIB - Pedvax HIB PRP - OMP	$45.00
HPV - Gardasil	$335.00
IPV - Polio	$45.00
Meningococcal Conjugate, IM - Menquadfi	$150.00
MMR - Measles Mumps Rubella	$100.00
Prevnar Children Only	$245.00
Prevnar Adults Over 50	$245.00
Rotavirus - Rotateq oral	$115.00
TD (Adult Tetanus) - Tenivac	$45.00
TDAP - Adacel	$60.00
TWINRIX - Hep A & B	$125.00
Varivax - Varicella	$180.00
Trumenba (Men B)	$200.00
Covid-19 Vaccine	$145.00
Injectable Administration (1 vaccine)	$25.00
Injectable Administration (2 or more) x___Units	$20.00
Injectable Administration (Covid-19 Vaccine Only)	$65.00
Intranasal/Oral Admn. (No other vaccine on same day)	$20.00
Intranasal/Oral Adm. (with any other vaccine on same day)	$10.00
Administration - Flu (Medicare)	$25.00
Administration - Hepatitis B (Medicare)	$25.00
Administration - Pneumona (Medicare)	$25.00

Flat Rate Exams:

Sport/Camp Physical/Special Olympics	$25.00
College/BLET Exam	$50.00

Daycare Exam (Child)	$25.00
Daycare Employee Exam	$15.00
Head Start/Kindergarten Exam	$25.00
DOT Physical	$125.00
Employment Exam	$50.00
Missionary Trip	$50.00
Foster Exam	$15.00
County Employee Exam	$50.00

Office Visit:

Minimal Nurse (Est. Pt.)	$50.00
Problem Focused (New Pt.)	$88.00
Problem Focused (Est. Pt.)	$88.00
Exp. Problem Focus (New Pt.)	$153.00
Exp. Problem Focus (Est. Pt.)	$150.00
Detailed (New Pt.)	$222.00
Detailed (Est. Pt.)	$225.00
Comprehensive (New Pt.)	$346.00
Comprehensive (Est. Pt.)	$250.00
Comp/High Severity (New Pt.)	$435.00

Well Check-Up:

Age: 0-1 (New Pt.)	$260.00
Age: 0-1 (Est. Pt.)	$228.00
Age: 1-4 (New Pt.)	$280.00
Age: 1-4 (Est. Pt.)	$247.00
Age: 5-11 (New Pt.)	$280.00
Age: 5-11 (Est. Pt.)	$247.00
Age: 12-17 (New Pt.)	$245.00
Age: 12-17 (Est. Pt.)	$213.00
Age: 18-39 (New Pt.)	$245.00
Age: 18-39 (Est. Pt.)	$214.00
Age: 40-64 (New Pt.)	$287.00
Age: 40-64 (Est. Pt.)	$234.00
Age: 65 & Older (New Pt.)	$316.00
Age: 65 & Older (Est. Pt.)	$267.00

Family Planning:

Depo Provera x150/1unit	$40.00
Insertion of IUD	$163.00
Kyleena	N/A
Mirena IUD (FP MOD)	$450.00
Nexplanon 68 mg implant (FP MOD)	$700.00
Nexplanon Insertion	$150.00
Nexplanon Removal	$175.00
Nexplanon Removal w/ Reinsertion	$275.00
Paragard IUD (FP MOD)	$400.00
Plan B/Ella	$19.01
Removal of IUD	$125.00
Skyla	$750.00

Maternal Health:

Medical Home Program, Comp. Care Coord. & Planning, Initial	$74.00
Medical Home Program, Comp. Care Coord. & Planning,	$221
Predelivery Care 4-6 Visits	$567.00
Predelivery Care 7 or More Visits	$1,013.00
Post-Delivery Care	$182.00
Initial Prenatal Care Visit	----
Postpartum Care Visit	----

Medications:

Albuterol x____ Units	$4.00
Azithromycin 1mg x____Units	$30.00
Benedryl up to 50 mg x____Units	$10.00
Bicillin (100000 units) x____Units	$4.00
Clonidine 0.1 mg x____Units	$0.10
Depo Medrol 40mg x____Units	$6.00
Depo Medrol 80mg x____Units	$10.00
Duonebs x____Units	$2.00
Ipratroplum Bromid x____Units	$4.00
Metronidazole 500mg x____Units	$2.00

Phenergan up to 12.5mg x____Units	$5.00
Rocephin 250mg x____Units	$3.00
Toradol 15mg x____Units	$4.00

Screening:

Annual Wellness - Initial - Medicare	$160.00
Annual Wellness - Subseqt - Medicare	$125.00
Initial Exam-New Benf.-1st 12 months - Medicare	$160.00
Visit Complexity/Add on- Medicare	$22.00
Alcohol & Substance Abuse Counseling 15-30 Mins.	$35.00
Annual Depression Screening (Medicare)	$18.00
Alcohol & Substance Abuse Counseling 30+ Mins.	$65.00
Brief Emotional or Behavioral Assessment	$6.00
Caregiver Focused Risk Assessment	$7.00
Dental Varnish	$45.00
Dental Varnish (fluoride) x____U	$26.00
Developmental Screening (ASQ)	$15.00
Hearing Test	$23.00
Preventive Medicine Counseling	$100.00
Pt. Focused Risk Assessment	$5.00
Tobacco Cessation Counseling 10+ Mins.	$25.00
Tobacco Cessation Counseling 3-10 Mins.	$13.00
Vision Screening	$5.00

Procedures:

Destruction of Lesion (1)	$60.00
Destruction of Lesion (2-14) *Each*	$6.00
Destruction of Penile Lesion	$140.00
Destruction of Vulva Lesion	$160.00
Diabetes Foot Exam	--
Ear Irrigation	$58.00
EKG	$32.00
Endometrial Biopsy	$85.88
I&D of Abscess; muliple, complex	$150.00
I&D of Abscess; simple of single	$100.00
I&D of Hematoma or Seroma	$144.00
Nebulizer Treatment	$15.00
Peak Flow Meter	$5.00
Pulse Ox	$5.00
Removal of Nail Plate	$102.00

Respiratory Care (Instructions)	$16.00
Skin Tag Removal (1-15)	$70.00
Skin Tage Removal (16-25)	$14.00
Wedge Skin & Excision Nail Fold	$93.00
Wound Care	$12.00
Colposcopy with Cervical Biopsy & ECC	$121.00
Colposcopy with Cervical Biopsy	$112.00
Colposcopy without Cervical Biopsy	$105.00
Small Joint Injection	$42.00
Medium Joint Injection	$45.00
Large Joint Injection	$57.00

In-House Laboratory Tests:

Blood Glucose (QW MOD)	$12.00
Borrelia (State Lab)	--
Capillary Puncture	$5.00
Chlamydia	--
Flu Swab	$28.00
Flu-SARS (QW MOD)	$142.65
GC Culture	--
GC/CT Amplification	--
HCV-State-No Pay	--
Hemocult	$5.00
Herpes HSV Culture (State Lab)	--
Hgb (QW MOD)	$13.00
HIV (QW MOD) State Lab	--
Lead Done (QW MOD)	$17.00
Pregnancy Test (Urine)	$22.00
Rapid Strep A (QW MOD)	$28.00
Redwood/Abbott UDS	$50.00
Riskettsia (State Lab)	--
RPR (State Lab)	--
RSV Test (QW MOD)	$23.00
SARS Rapid Test	$52.00
Serum and Drug Screens	$50.00
Specimen Collection - SARS	$25.00
Urinalysis Without Micro	$8.00
Urine Drug Screen - 14 - POCT	$10.00
Wet Mount (QW MOD)	$13.00
Venipuncture	$11.00

PLANNING AND INSPECTIONS FEE SCHEDULE

Residential:

	Building	Electrical	Plumbing	Mechanical	Gas Appliances
New Single-Family Dwelling (SFD)	.25	.15	.15	.15	See fee schedule
Additions	.25	.15	.15	.15	See fee schedule
Alterations	.15	.10	.10	.10	See fee schedule
Townhomes	.25	.15	.15	.15	See fee schedule
Duplex Units (per Sq Ft.)	.25	.15	.15	.15	See fee schedule
Apartments (first unit)	.25	.15	.15	.15	See fee schedule
Apartments – Each additional unit	.15	.6	.6	.6	See fee schedule
Small Footprint Home (Tiny Homes) *If over 400 Sq ft. – see above fees for SFD.*	$100.00	$60.00	$60.00	$60.00	See fee schedule

*Alterations and additions minimum: $100.00 for building and $60.00 per trade. Unheated space such as attics for possible future use and basements: 0.10 per square foot.

Commercial (New Construction and Modular Type Construction):

	Building	Electrical	Plumbing	Mechanical
Assembly				
0 to 5,000 Sq ft.	.18	.08	.08	.08
5,001 to 20,000 Sq ft.	.10	.06	.06	.06
20,001 Sq ft. and up	.08	.04	.04	.04
Business				
0 to 15,000 Sq ft.	.18	.06	.06	.06
15,001 to 35,000 Sq ft.	.15	.04	.04	.04
35,001 Sq ft. and up	.10	.03	.03	.03
Educational				
0 to 5,000 Sq ft.	.15	.05	.05	.05
5,001 to 10,000 Sq ft.	.11	.04	.04	.04
10,001 Sq ft. and up	.07	.03	.03	.03
Factory/Industrial				

0 to 15,000 Sq ft. 15,001 to 30,000 Sq ft. 30,001 Sq ft. and up	.19 .13 .06	.05 .04 .03	.05 .04 .03	.05 .04 .03
Hazardous 0 to 20,000 Sq ft. 20,001 Sq ft. and up	 .20 .13	 .06 .04	 .06 .04	 .06 .04
Institutional 0 to 15,000 Sq ft. 15,001 to 30,000 Sq ft. 30,001 Sq ft. and up	 .20 .13 .06	 .06 .05 .04	 .06 .05 .04	 .06 .05 .04
Mercantile 0 to 15,000 Sq ft. 15,001 to 40,000 Sq ft. 40,001 Sq ft. and up	 .18 .14 .10	 .05 .04 .03	 .05 .04 .03	 .05 .04 .03
Residential (Hotels/Motels) First 16 Units (Per Sq ft.) 17-32 Units (Per Sq ft.) 33 Units and Up (/Sq. ft)	 .15 .13 .08	 .08 .06 .03	 .08 .06 .03	 .08 .06 .03
Storage (Per Sq. ft)	.13	.05	.05	.05
Utility (Per Sq. ft) *Picnic Shelter, Retaining walls, etc.	.17	.08	.08	.08

Commercial (Repairs/Renovations/Replacements/Upfits):

Building	.17 per Sq ft.
Electrical	.12 per Sq ft.
Plumbing	.12 per Sq ft.
Mechanical	.12 per Sq ft.

*Minimum Fee for each: $60.00

Manufactured Housings:

Singlewide	$240.00
Multisection: Doublewide Triplewide	 $480.00 $600.00
Modular Homes	Based on square footage for SFD
In addition to above fee, there is a $60.00 Zoning Fee. For Singlewides and multisections: Additional $60.00 for decks of 6x6 (36 Sq ft.) or greater. For Modular Homes: Minimum $60.00 for decks. Anything greater than 350 Sq. ft is .18 per Sq. ft.	

*Unheated space (basements, attics, bonus room) for possible future use is $.15 per Sq. ft.

Electrical Service Change:

125 amp or less	$60.00
200 amp	$80.00
400 amp	$100.00
600 amp	$120.00
800 amp	$140.00

Mechanical Change Out:

Minimum Charge	$60.00
Per each 2.5 Kw	$10.00
Per 0.5 ton	$10.00
Per each 10,000 Btu	$10.00

Miscellaneous Permits and Fees:

ABC License	$125.00
Commercial Building Evaluation	$125.00
Commercial Mechanical (Chillers/roof top units/etc.)	$10.00 per ton up to 25 tons $2.50 for every ton after
Commercial Mechanical Hoods	$100.00 (includes all rated shafts or heat wrap)
Commercial Solar Panels (includes ditches, solar panel, framing and inverters)	$100 per transformer
Day-Care, Adult Day-Care, Family Group Home Inspections	$150.00
Decks/Covered Porches	Minimum Fee: $60.00 or .18 per Sq ft. whichever is greater after 350 Sq ft.
Demolition Permit Commercial Residential	 $90.00 $60.00
Detached Storage Building	$0.15 per Sq ft. (Minimum $60.00)
Electric Vehicle (EV) Charging Station for SFD	$60.00
Gas Appliances (Gas logs, furnace, stove top, range, grills, hot water tanks, etc.) First Appliance Each Additional Appliance	 $60.00 $15.00
Gas Line	$60.00
Gas Pumps	

First Pump Each Additional Pump	$60.00 $45.00 (plus electrical and plumbing)
Generators Commercial Residential	 $225.00 Add $60.00 for Plan Review and $60.00 for LP/Natural Gas/Diesel Fuel (see fee schedule for electrical) $125.00 Add $60.00 for electrical and $60.00 for LP/Natural Gas
Hot Water Tanks Tankless Heaters and Storage Tanks Straight Change Out (gas or electrical)	 $60.00 for gas/electrical and $60.00 for plumbing $60.00
Minimum Inspections	$60.00
Mini-Splits HVAC First Unit Each Additional Unit	 $60.00 $15.00 *$60.00 electrical fee
Office Trailer	$150.00
Pools Above Ground Pools Below Ground Pools	 $150.00 plus $60.00 electrical Any decks $60.00 up to 350 Sq ft. or .18 per Sq ft. (whichever is greater) $250.00 plus $60.00 electrical
Recreational Vehicles (for construction purposes residential SFD) First 18 Months Additional 6 Months (if approved)	 $500.00 $250.00
Refrigeration First Unit Each Additional Unit	 $65.00 $35.00 *$60.00 minimum electrical fee
Reinspection Fees First Failure Each Additional Failure	 $50.00 $75.00
Re-roof (both commercial and residential)	$0.03 per Sq ft.
Signs Ground (On premises) Ground (Off premises) Panel Change Outs	 $75.00 $125.00

First Sign	$65.00
Each Additional	$20.00
Special Event Signs	
First Sign	$250.00
Any Additional Sign	$40.00
Wall/Roof/Projecting	
First Sign	$250.00
Any Additional Sign	$40.00
Solar Panels	
Residential Ground Mounted Panels	$425.00 (per array)
Residential Roof Mounted Panels	$500.00
Stocking Fee (for Commercial Buildings)	$125.00
Storage Tanks	
First Tank	$60.00
Each Additional Tank	$45.00 *If electrical - $60.00
Temporary Certificate of Occupancy	
Commercial	$125.00
Residential	$60.00
Temp Saw Service	
Commercial	$100.00
Residential	$60.00
Wall Generator Batteries	$70.00 per unit
Water and Sewer Lines/Connection	$60.00

Plan Review:

Under 4,000 Sq ft.	$125.00
4,001 to 15,000 Sq ft.	$250.00
15,001 to 40,000 Sq ft.	$325.00
Over 40,000 Sq ft.	$800.00
Condos/Apartments	$500.00
Townhomes	$65.00 per unit
Solar Farms	$800.00
Commercial Solar	$1.50 per kw (kilowatt of power)
Residential Solar Panels	$60.00

Planning and Administrative Fees:

Zoning Permits, Permit Amendments and Addendums	$60.00
Inspector Consultation	$60.00
Each Resubmittal Site Plan	$60.00

Special Inspections (After Hours) First Hour Each Additional Hour	 $200.00 minimum $100.00
Tech Fee (per permit)	$5.00 for each permit
Printing Fee	$0.25 per page
Refund Fee (Processing Fee)	$25.00
Planning – Conditional Zoning	$650.00
Planning – Amendment to Zoning Map	$650.00
Planning – Amendment to Zoning Text	$350.00
Planning – Variance Request	$300.00
Planning – Zoning Permit	$60.00
Planning - Major Subdivision Review	$75.00
Planning - Temporary Permit – Inspection / Review	$60.00
Planning - New Tower Fee ($8000 for Consultant Fee & $5000 Permit Fee)	$13,000
Planning - Co Locate/Modification ($1000 Consultant Fee & $2000 Permit Fee)	$3,000

REGISTER OF DEEDS FEE SCHEDULE

General Documents:

First Page through Page 15	$26.00
Each Additional Page	$4.00
Each Additional Name in Excess of 20	$2.00

Deeds of Trust and Mortgages:

First Page through Page 35	$64.00
Each Additional Page	$4.00
Each Additional Name in Excess of 20	$2.00
Additional (multi-instrument)	$10.00

Plats:

First Page (G.S. 61-10)	$21.00
Each Additional Page	$21.00
Each Additional Name in Excess of 20	$2.00
Certified Copy (per first page)	$5.00

Highway Maps:

First Page	$21.00
Two Plus Pages	$5.00
Certified Copy (per first page)	$5.00

Marriage Licenses:

License	$60.00
Corrections	$10.00

Notary:

Notary Oath	$10.00
Verification of Commission	$3.00

Vital Records (Certified):

Certified Birth, Death, or Marriage Records	$10.00 Each
Amendments to Death and Birth Records	$20.00
Delayed Birth Certificate	$20.00
Certified Birth Issued in EBRS	$24.00
Additional Certified Birth Issued in EBRS	$15.00
Certified Death Issued in NC DAVE	$24.00
Legitimation	$20.00

Uniform Commercial Code:

Initial, Corrections, Amendments, and Terminations	
1-2 Pages	$38.00
3-10 Pages	$45.00
Over 10 Pages	$45.00 + $2.00 each additional page

Uncertified Copies:

Plats (18" x 24")	$2.00 per page
Plats via Mail	$3.00 per page
Copies	$0.25

Certified Copies:

First Page	$5.00
Each Additional Page	$2.00

Excise Tax Stamps:

$2.00 per thousand

SHERIFF’S OFFICE FEE SCHEDULE

Concealed Weapon Permit	$45.00
Concealed Weapon Permit Renewal	$35.00
Fingerprints	$5.00
Sheriff Commission	5% on first $500.00
	2.5% on anything over $500.00
DV Weapon Storage	
Administrative Fee	$20.00
Long Guns	$5.00 per month
Handguns	$3.00 per month
Ammunition	$3.00 per month
Vehicle Storage Fees	
Administrative Fee	$100.00
Storage Fee	$25.00 per day
Inmate Housing	
SMCP	$40.00 per day
Non-SMCP	$55.00 per day

SOCIAL SERVICES FEE SCHEDULE

Adoption Services:

Pre-Placement Assessment	$1,000.00
Pre-Placement Assessment Update	$350.00
Report to the Court (for children not in DSS custody)	$200.00
Report to the Court (for each additional child)	$50.00
Services to Adult Adoptees	
Up to one hour	No Charge
Beyond one hour	$25.00 per hour
Post Adoption Services (for family and/or child)	$25.00 per hour

SOIL AND WATER FEE SCHEDULE

No-Till Seed Drill Rental	$10.00 per acre (minimum rental: $50.00)
No-Till Seed Drill Rental – Late Return	$25.00 per day
No-Till Seed Drill Rental – Hitch Pin (Lost or Destroyed)	$25.00
No-Till Seed Drill Rental – Equipment Damaged	$50.00 Minimum or Cost of Repair

SOLID WASTE FEE SCHEDULE

Construction and Debris Residential Minimum (Transfer Station)	$6.00
Construction and Debris Residential (per Ton)	$60.00
Construction and Debris Commercial (per Ton)	$79.00
Household Garbage Over 200 lb. minimum Each additional 100 lbs. over 200 lbs.	No Charge $6.00 $3.00
Household Garbage (Over 200 lb. minimum)	$6.00
NC DOT Roadside Collections, Debris	No Charge
All Recycling that includes scrap tires, oil and oil filters, white goods, plastic, metal, glass, televisions, computers, and other electronics.	No Charge

TAX OFFICE FEE SCHEDULE

DANBURY WATER AND SEWER RATES AND FEES

Copy/Personal Fax (over 10 pages)	$0.25 per copy
Document Scan to CD	$25.00
Black and White Map Copy 8.5 x 11	$1.00
Color Map Copy 8.5 x 11	$2.00
Color Map Copy 18 x 24	$6.00
Black and White Map Copy 18 x 24	$3.00
Color Custom Map (up to 36")	$20.00
Returned Check Fee	$25.00 or 10% of the amount (whichever is greater)
Black and White Plat Copy 18 x 24	$2.00
Tax Lien Advertisement	$7.50
Garnishment to Employer	$30.00
Garnishment to Taxpayer	$30.00

Water Rates:

Basic Monthly Service Fee:	$16.00
Availability Fee	$16.00
Residential/Small Business	$14.00 per 1,000 gallons used
Institutional/Industrial	$31.00per 1,000 gallons used
Non-User (Sale of Water)	$50.00 per day Base charge + $6.75 per 1,000 gallons used

Water Tap and Meter Fees:

Tap Size	Tap Fee	Meter Fee
¾" Tap	$2,500.00	Included
1" Tap	Cost + 20%	Included
2" Tap	Cost + 20%	Included
3" Tap	Cost + 20%	Included
4" Tap	Cost + 20%	Included
6" Tap	Cost + 20%	Included

*Note a cost recovery fee may be applicable, depending on location. Where the County's cost exceeds these tap fees, the charge will be based on actual cost plus 20%.

Sewer Rates:

Basic Monthly Service Fee:	$16.00
Availability Fee	$16.00
Residential/Small Business	$15.00 per 1,000 gallons used
Institutional/Industrial	$32.00 per 1,000 gallons used

Sewer Tap Fees:

Tap Size	Tap Fee
4" Tap	$1,500.00
Larger than 4"	Cost + 20%

*Note a cost recovery fee may be applicable, depending on location. Where the County's cost exceeds these tap fees, the charge will be based on actual cost plus 20%.

Other Fees:

*Deposit Owner	$75.00
*Deposit Renter	$150.00
*Reconnection Fee	$50.00
Unauthorized Tap	$2,000.00
*Fee applies to water or sewer, not both.	

Board of County Commissioners
April 13, 2026

Item number: VIII.b

Budget Amendments

Drafter: Tammy Keaton, Finance Director

Summary:
Budget Amendment #21 - Maternal Health State Funds to promote maternal health services.

Budget Amendment #22 - Food and Lodging Agreement Addendum Funds to support programs and activities.

ATTACHMENTS:
Budget Amendment 21 Health Dept Maternal Health State Funds 04132026.pdf
Budget Amendment 22 Health Dept Food and Lodging Agreement Addendum Funds 04132026.pdf

BUDGET ORDINANCE AMENDMENT # 21

STOKES COUNTY, NORTH CAROLINA
GENERAL FUND

BOARD MEETING DATE: April 13, 2026

WHEREAS, the Budget Officer recommends, and the Board now desires to amend the FY2025-2026 **General Fund** as outlined below in **"Exhibit A"** to the budget,

NOW THEREFORE,

BE IT ORDAINED by the Board of Commissioners for the County of Stokes as follows:

1. That the FY2025-2026 amendment(s) listed in **"Exhibit A"** below be hereby adopted.
2. That this ordinance shall be effective upon adoption.
3. Copies of this amendment shall be furnished to the Clerk of the Board of Commissioners, Budget Officer, and to the Finance Director.

ADOPTED this 13th day of April, 2026

Requesting Department: Health Department – Tammy Martin
Budget Amendment Item: 100-5101-5000370 Advertising

Description and Justification:

The Health Department will receive one-time funds from 100-3301-3301248 Maternal Health State Fund to promote maternal health services. The Health Department would like to use this funding of $10,000 for 100-5101-5000370 Advertising.

Funding Source: 100-3301-3301248 Maternal Health State Fund

Exhibit A:	**Increase (Decrease)**	
Account Description	**Revenues**	**Expenditures**
100-5101-5000370 - Advertising	$ -	$ 10,000.00
100-3301-3301248 - Maternal Health State Fund	$ 10,000.00	
	$ -	$ -
	$ -	$ -
TOTAL	$ 10,000.00	$ 10,000.00

Verified by the Clerk to the Board:

Clerk to the Board

Tammy Martin 4-1-26
Department Manager Date

4/8/26
County Manager Date

Tammy E. Keaton 4-8-2026
Finance Director Date

Stokes County Health Department

Tammy Martin, MS MPH, Health Director
Lisa Cassidy-Vu, MD, Medical Director

PO Box 187
1009 N Main Street
Danbury, NC 27016
(336) 593-2400

April 13, 2026

Stokes County Board of County Commissioners
Jeff Sanborn, County Manager

The North Carolina Department of Health and Human Services, Division of Public Health, Women, Infant, and Community Wellness Section (DPH/WICWS) received continued funding from the Health Resources and Services Administration (HRSA) Maternal and Child Health Bureau (MCHB) Division of Healthy Start and Perinatal Services to administer the State Maternal Health Innovation (MHI) Program. The North Carolina MHI Program focuses on improving access to care and implementing innovative interventions to improve outcomes for populations disproportionately impacted by maternal mortality and severe maternal morbidity (SMM).

Program funds will be provided to local health departments to enhance postpartum care and chronic condition management by purchasing medical supplies to support pregnant and postpartum patients in managing their hypertension, diabetes and other chronic conditions during the postpartum period. Because Stokes County Health Department already provides these services, we would like to use these funds to place an advertisement on the NC HWY 89 billboard for a total of 24 weeks. By promoting maternal health services, the goal is to increase the number of maternal health patients at the health department and ultimately promote healthy maternal health outcomes for all citizens of Stokes County.

Sincerely,

Tammy Martin

Tammy Martin, Health Director
Stokes County Health Department

BUDGET ORDINANCE AMENDMENT # 22

STOKES COUNTY, NORTH CAROLINA
GENERAL FUND

BOARD MEETING DATE: April 13, 2026

WHEREAS, the Budget Officer recommends, and the Board now desires to amend the FY2025-2026 **General Fund** as outlined below in **"Exhibit A"** to the budget,

NOW THEREFORE,

BE IT ORDAINED by the Board of Commissioners for the County of Stokes as follows:

1. That the FY2025-2026 amendment(s) listed in **"Exhibit A"** below be hereby adopted.
2. That this ordinance shall be effective upon adoption.
3. Copies of this amendment shall be furnished to the Clerk of the Board of Commissioners, Budget Officer, and to the Finance Director.

ADOPTED this 13th day of April, 2026

Requesting Department: Health Department – Tammy Martin
Budget Amendment Item: 100-5192-5000000 Salaries, 100-5192-5000260 Dept. Supplies, 100-5192-5000511 Equipment Non-Capitalized

Description and Justification:

The health department has received one-time funds totaling $7,738 for 100-3301-3301234 Food and Lodging, and would like to use these funds for 100-5192-5000260 Departmental Supplies, 100-5192-5000511 Equipment Non-Capitalized, and 100-5192-5000000 Salaries.

Funding Source: 100-3301-3301234 Food and Lodging

Exhibit A:	**Increase (Decrease)**	
Account Description	**Revenues**	**Expenditures**
100-5192-5000000 Salaries	$ -	$ 3,838.00
100-5192-5000260 Departmental Supplies	$ -	$ 2,500.00
100-5192-5000511 Equipment Non-Capitalized	$ -	$ 1,400.00
100-3301-3301234 Food and Lodging	$ 7,738.00	$ -
TOTAL	$ 7,738.00	$ 7,738.00

Verified by the Clerk to the Board:

Clerk to the Board

Tammy Martin 4-8-26
Department Manager Date

4/8/26
County Manager Date

Tammy E. Fulton 4/8/2026
Finance Director Date

Stokes County
Health Department

Tammy Martin, MS MPH, Health Director
Lisa Cassidy-Vu, MD, Medical Director

PO Box 187
1009 N Main Street
Danbury, NC 27016
(336) 593-2400

April 13, 2026

Stokes County Board of County Commissioners
Jeff Sanborn, County Manager

The Health Department has received funding from an Agreement Addendum that allows for the Local Health Department's environmental health program to implement state-mandated sanitation regulations. The funds from this Agreement Addendum are to be used to support local Food and Lodging programs and activities.

The Health Department would like to use $3,838 of these funds to cover salaries for food and lodging staff. This is not a request to increase salaries, but rather a request to use some of the funding to reimburse the county's contribution to food and lodging salaries. In addition to salaries, the remaining funds would be used to purchase a desk for a food and lodging employee (Equipment Non-Capitalized - $1,400), as well as food and lodging departmental supplies ($2,500). The funds must be spent by May 31, 2026. Thank you for your time and consideration of this request.

Sincerely,

Tammy D Martin

Tammy Martin, Health Director
Stokes County Health Department

Board of County Commissioners
April 13, 2026

Item number: IX.a

Budget Preview

Drafter: Olivia Jessup

Summary:
County Manager Jeff Sanborn will be presenting a preview of the budget for FY 2027 and of key inputs to the FY 2027 - 2031 Stokes County Operating Plan. For the General Fund, a tax rate of $0.595 is recommended since it is the best alternative from a purely financial standpoint. Five-year financial forecasts pertaining to both a $0.585 and $0.590 tax rate are also included for consideration. While they are not preferred from a financial standpoint, they may be viable, especially for the next 2-3 years.

Recommendations pertaining to the School Current Expense budget and Fire District budget are also included, as well as a five-year forecast on the 4-cent School Capital Fund.

ATTACHMENTS:
FY2027-2031 Budget Preview.pdf

FY 2027 Budget and Five-Year Operating Plan Preview

Apr 13, 2026

What we will Cover

- FY 2027 General Fund Overview
- FY 2027 School Current Expense Fund
- FY 2027 Fire District Funds
- FYs 2027-2031 Five-Year Financial Forecasts and Significant Initiatives
- Key Upcoming Dates

FY 2027 General Fund Budget

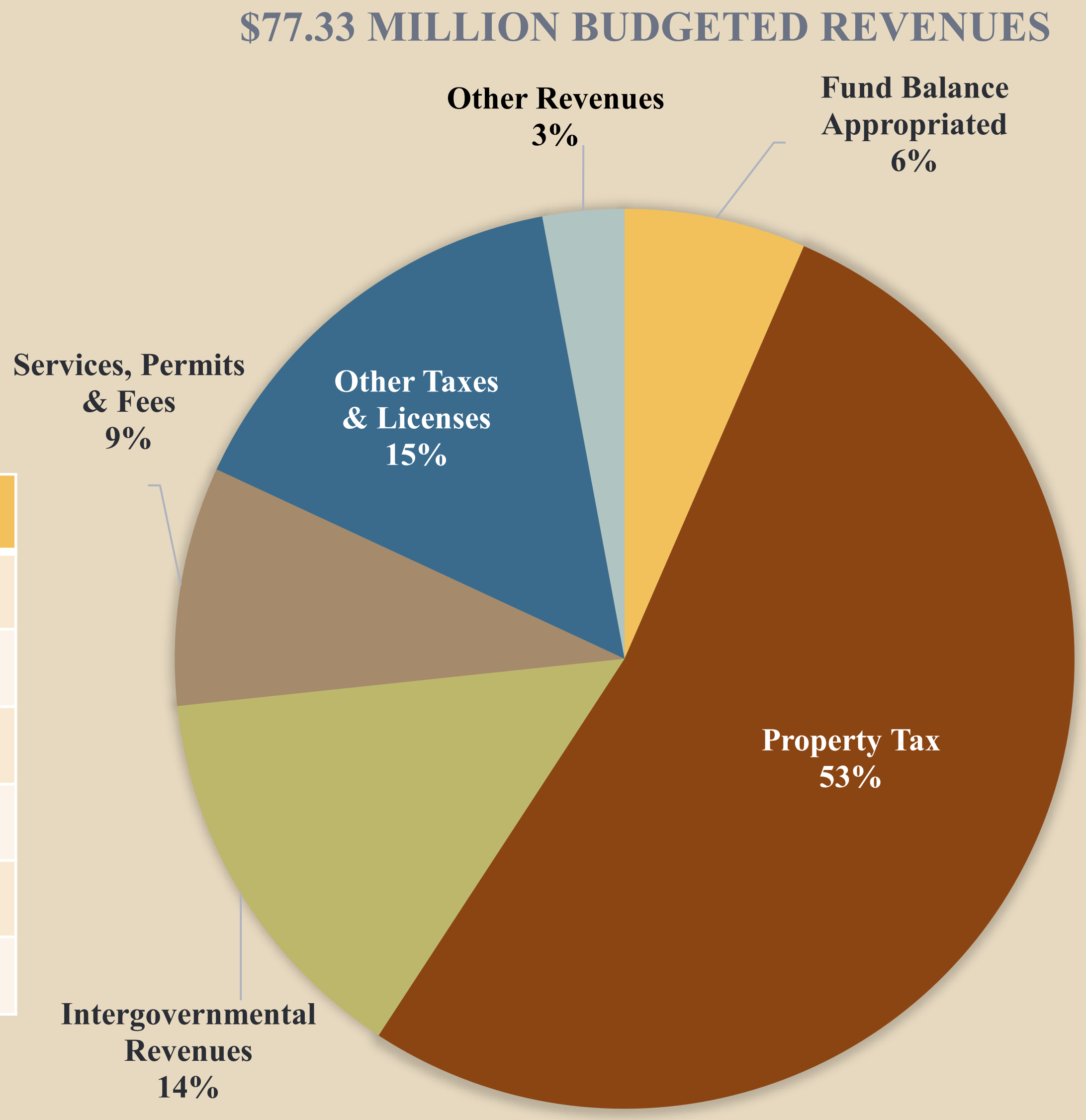
FY 2027 General Fund Budget Overview

- Calls for $77.33 million budget; 3.1% above the FY2026 General Fund budget
- Is resourced by a property tax rate of $0.595 (increase of 1.0 cents compared to FY26), tax rates of $0.585 and $0.590 will also be presented for consideration
- Includes $5.0 million of appropriated fund balance compared to $6.8 million in the FY 2026 adopted budget
- Expects ending fund balance of 33.0% of budgeted expenditures
- Includes:
  - Completion of the new Animal Shelter (carry-over)
  - Replacement of > 20% of emergency communications radios
  - New, Mountain View Rd greenbox site
  - Replacement of one ambulance and remount of one ambulance
  - 6 new full-time employee positions

FY 2027 General Fund Revenues

- Assumes 2.0% increase in sales tax revenues over FY 2026 adopted budget
- Includes additional penny and historical average of property valuation growth in tax base

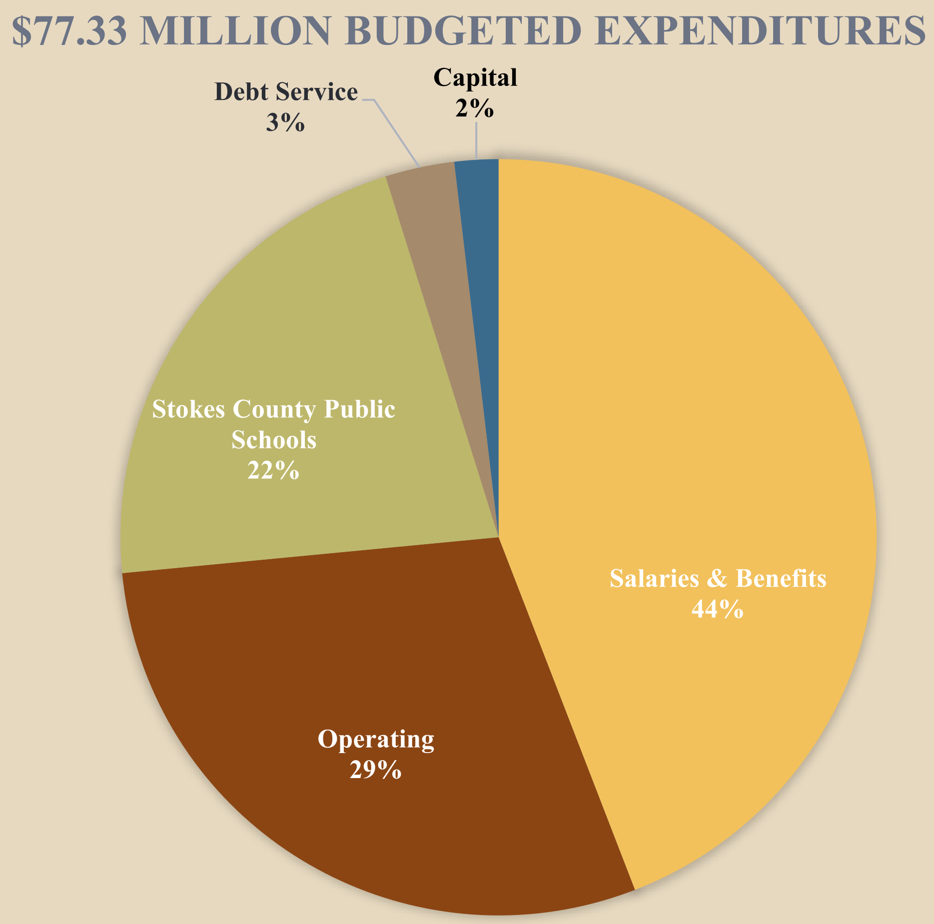
Revenue Source	FY 2026	FY 2027
Property Taxes	52%	53%
Intergovernmental Revenues	14%	15%
Other Taxes & Licenses	14%	14%
Services, Permits & Fees	8%	8%
Other Revenues	3%	3%
Fund Balance Appropriated	**9%**	**6%**



FY 2027 General Fund Expenditures by Type

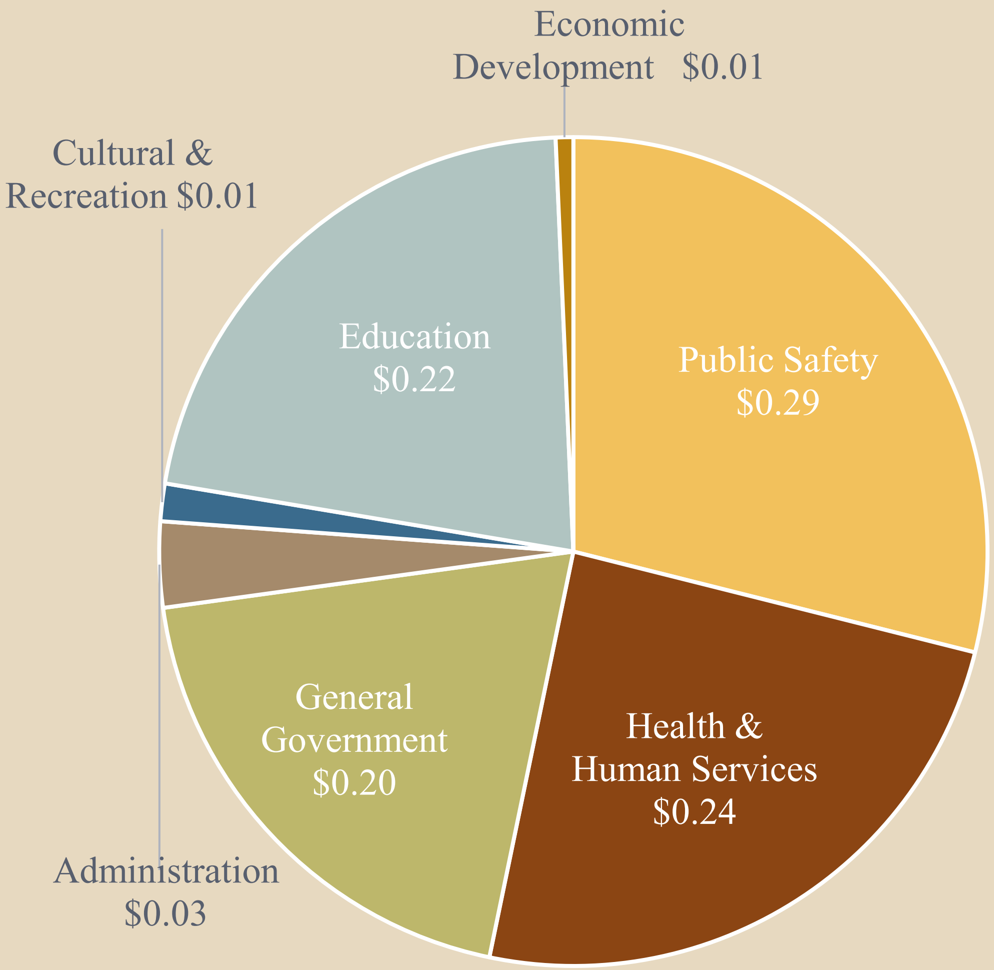
- Average merit pay increase of 2% plus cost-of-living adjustment of 2.7%
- Six new full-time equivalents (FTEs):
  - Planner I
  - IT Security & Helpdesk Assistant
  - 911 Traning/Quality Assurance Officer
  - Social Worker III (Foster Care) x 2
  - Parks & Recreation Coordinator (71% funded by County)

Expenditure Type	FY 2026	FY 2027
Salaries & Benefits	43%	44%
Operating	29%	29%
Stokes County Public Schools	22%	22%
Debt Service	4%	3%
Capital	2%	2%



FY 2027 General Fund Expenditures by Function

Function	FY 2026	FY 2027
Public Safety	28%	29%
Health & Human Services	24%	24%
Education	22%	22%
General Government	21%	20%
Administration	3%	3%
Cultural & Recreational	2%	1%
Economic Development	1%	1%



FY 2027 School Current Expense Fund

FY 2027 School Current Expense Fund
Stokes County Schools Request

Management recommendation calls for $16,768,286 total, $414,851 less than requested but $440,841 more than FY26 total appropriation

Revenues	FY26 Final Budget	FY27 Request	Change	Percent Change	FY27 Mgmt Rec
County Appropriation	$16,051,287	$16,934,979	$883,692	5.5%	$16,528,992
Fines & Forfeitures	$160,000	$110,000	($50,000)	(31.3)%	$120,000
Poplar Springs Operating Transfer from 4-cent Fund	$116,158	$138,158	$22,000	18.9%	$119,294
Other, non-Stokes County Funding	$135,000	$130,000	($5,000)	(3.7)%	$134,000
Appropriated Fund Balance	$362,077	$0.0	($362,077)	(100.0%)	$410,851
Total	**$16,824,522**	**$17,313,137**	**$488,615**	**2.9%**	**$17,313,137**

Last year, leadership from Stokes County and the school system agreed to work toward budget/funding solutions that would leave the school system with at least $1.5M in fund balance.
FY25 audit shows an end of year fund balance of $2.9M in fund balance.
Given budget to actual variances it more likely than not that FY26 end of year fund balance will **increase**.
Some fund balance appropriated would be justified.

Slightly higher than CPI

FY 2027 Fire District Funds

FY 2027 Fire District Funds

	FY 2026 rate	Proposed FY 2027 rate	Total 2027 Revenue
Stokes County Service District	$.09	$0.09	$3,766,292
King Fire District	$.09	$0.09	$950,721
Rural Hall Fire District	$.09	$0.09	$203,137
Walnut Cove Fire District	$.09	$0.09	$610,188

- Total Revenues include all ad valorum taxes at the proposed rate and 1.5% sales tax distribution
- Fire Commission's service district budget request totals $4,282,297 ($516,005 **over** anticipated revenues)
- Fire Commission's service district budget request accommodates:
  - Additional $40,304 for each county department for augmented paid staffing
  - Payoff of remaining $271,843 debt on Franscisco sub-station
  - One new brush truck for South Stokes ($143,000) to be paid in cash
  - One new pumper/tanker for Pinnacle ($700,000) to paid with financing (12 years @ 4.87%)
  - A back-up generator system for Northeast Stokes ($100,000)
- While the requested budget includes significant one-time capital expenses, there is significant risk that the appropriated fund balance required to balance the budget **is not sustainable** and will exhaust available fund balance (~$1.3M) over a multi-year horizon. Options:
  - Raise the tax rate – 1 penny gets $385,143
  - Instruct Fire Commission to reduce budget request – **recommendation is to cut by $516,005 - $271,843 = $244,162**
- Expect to need debt capacity for new Danbury Fire Station in future years

FYs 2027-2031 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 in outyears for salaries & benefits, plus average of 2.0% merit
  - 2.0% annual inflationary increase in operating costs in outyears
  - End of year revenues will be 101% of budgeted revenues
  - End of year expenditures will be 91% of budgeted expenditures

Operating Plan OFIs

OFI #	Title/Description	2027	2028	2029	2030	2031
25-04	Update Comprehensive Plan	$200K				
25-09	Add 3rd 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)			$50M		
26-01	Establish and Implement County Communications Improvement Plan	$40K				
26-02	Develop SMR Emergency Management Plan			$35K		
26-03	Update Zoning Ordinance		$150K			
26-04	Implement Comprehensive Emergency Communications Radio Replacement	$354K	$255K	$255K	$255K	$255k
26-05	Build New Emergency Communications Facility (911 Grant Funded)				$4.5M	
26-06	Build a New Danbury Fire Department Station (Fire District Funded with Debt)		$3M			

Staffing Changes in Current Plan & Potential Additions

OFI #	Title/Description	2027	2028	2029	2030	2031
25-S6	Animal Shelter Custodian (part time)	$20K				
25-S9	Planner I (Planning & Zoning)	$69K				
26-S3	IT Security & Helpdesk Specialist	$69K				
26-S4	Emergency Telecommunicator x 2 (Emergency Communications)					$127K
26-S5	Training/Quality Assurance Officer (Emergency Communications)	$66K				
26-S6	Social Worker III (Foster Care) x 2 (DSS)	$70K				
26-S7	Social Worker III (Investigative Assessments & Treatment) x2 (DSS)				$75K	
26-S8	Quality Assurance Specialist x 2 (DSS)			$68K		
26-S9	Community Support Supervisor (DSS)		$31K			
26-S10	Reclassify Community Social Services Assistants x 4 (DSS)	$19K				
26-S11	Sewer & Water Office Assistant (Public Works) 50% funded by SCWSA	$9K				
26-S12	Parks and Recreation Coordinator (79% County Funded)	$51K				

Major Item Capital Replacement Plan

OFI #	Title/Description	Cost	Year
25-C1	Replace front load solid waste truck (#138, 2016 model, 224,953 miles)	$415K	28
25-C3	Replace one ambulance	$316K	27
25-C5	Replace one ambulance	$330K	28
25-C6	Remount one ambulance	$240K	29
25-C7	Replace ventilators (EMS)	$210K	29
25-C8	Replace one ambulance	$360K	30
25-C9	Replace Lucas CPR devices	$200K	30
25-C10	Replace one ambulance	$380K	31
26-C1	Remount one Ambulance	$200K	27
26-C2	Replace Emergency Communications Consoles (E911/Grant Funding)	$1.2M	30

Five Year Financial Forecast – General Fund
Adding One Penny

Table 1 - Five-Year Financial Forecast FY 2027-2031

	Actual		Budget	Proposed	Forecast			
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Population	**46,036**	**46,353**	**45,659**	**45,825**	**45,992**	**46,160**	**46,328**	**46,699**
Property Tax Rate	0.660	0.670	0.585	0.595	0.595	0.595	0.595	0.595
Operating Revenues								
Property Tax Revenue	$ 32,963,839	$ 34,489,458	$ 38,653,505	$ 40,740,342	$ 42,347,622	$ 44,018,523	$ 45,873,117	$ 47,334,462
Intergovernmental Revenues - (Restricted & Unrestricted)	10,569,385	14,660,918	10,738,006	10,915,472	11,096,488	11,281,124	11,469,453	11,661,548
Permits & Fees	683,973	776,511	598,004	807,953	807,953	807,953	807,953	807,953
Sales & Services	4,793,403	4,932,266	5,421,651	5,836,022	5,836,022	5,858,872	5,879,222	5,879,222
Other Operating Revenues	423,079	496,467	1,115,419	1,147,899	1,179,065	1,211,191	1,244,308	1,278,445
Interest Income	2,323,055	1,450,510	989,840	945,368	850,542	837,023	813,111	809,849
Other Taxes & Licenses	11,209,749	11,646,538	10,461,500	11,720,254	11,946,880	12,178,037	12,413,818	12,654,314
Operating Revenues	62,966,483	68,452,668	67,977,925	72,113,310	74,064,572	76,192,723	78,500,981	80,425,793
Other Financing Sources (OFS)	2,416,407	7,860,966	116,158	172,481	348,850	734,267	1,745,733	440,998
Total GF Revenues & OFS	65,382,890	76,313,634	68,094,082	72,285,792	74,413,421	76,926,990	80,246,714	$ 80,866,791
Operating Expenditures								
Personnel in FTEs	-	362.0	386.0	396.0	397.0	399.0	401.0	403.0
Salaries and Benefits	$ 24,122,511	$ 26,300,517	$ 32,350,892	$ 34,125,163	$ 35,729,362	$ 37,437,294	$ 39,220,249	$ 40,918,763
Operating	18,210,501	24,950,710	21,321,145	21,827,717	22,622,452	22,999,251	23,219,403	23,692,247
Stokes County Public Schools	16,831,525	15,638,669	16,327,445	16,768,286	17,103,652	17,445,725	17,794,640	18,150,532
Debt Service	5,384,722	6,212,638	3,038,077	2,286,681	1,842,968	2,037,562	1,753,051	1,715,144
Contingency	-	-	350,000	375,000	382,500	390,150	397,953	405,912
Operating Expenditures	64,549,259	73,102,534	73,387,560	75,382,848	77,680,935	80,309,982	82,385,296	84,882,599
Other Financing Uses (OFU)	679,000	2,893,177	500,663	500,663	500,663	500,663	500,663	500,663
Capital Expenditures		-	2,035,550	1,449,718	1,476,000	2,091,000	3,602,500	922,750
Total GF Expenditures & OFU	65,228,259	75,995,711	75,923,773	77,333,229	79,657,598	82,901,645	86,488,459	86,306,012
Revenues Over (Under) Exp	$ 154,631	$ 317,923	$ (7,829,690)	$ (5,047,436)	$ (5,244,176)	$ (5,974,655)	$ (6,241,745)	$ (5,439,221)

Assumes property tax base growth in accordance with recent historical trends
Includes the estimated impact of future inflation
Includes expenses related to the FY27-31 Operating Plan
Assumes inflation of operating expenses at 2%
Assumes inflation of salaries & benefits in accordance with policy
Includes anticipated Carrollwood Farms tax revenue

Revaluation year

Estimated fund balance appropriated to balance the budget

Five Year Financial Forecast – General Fund Adding One Penny (Cont)

Table 1 - Five-Year Financial Forecast FY 2027-2031

	Actual		Budget	Proposed	Forecast			
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Projected Impact on Fund Balance in the General Fund:								
Beginning Fund Balance	$ 25,650,066	$ 25,804,697	$ 25,642,311	$ 24,806,329	$ 25,515,786	$ 26,263,919	$ 26,490,480	$ 26,653,314
Budgeted Revenues Over (Under) Exp	154,631	317,923	(7,829,690)	(5,047,436)	(5,244,176)	(5,974,655)	(6,241,745)	(5,439,221)
Budget to Actual Variance [1]		(480,310)	6,993,710	5,756,892	5,992,309	6,201,216	6,404,578	6,619,249
Projected Revenues Over (Under) Expenditures	154,631	(162,387)	(835,981)	709,456	748,133	226,561	162,834	1,180,028
Projected Ending GF Bal	$ 25,804,697	$ 25,642,311	$ 24,806,329	$ 25,515,786	$ 26,263,919	$ 26,490,480	$ 26,653,314	$ 27,833,342
% of Total Budget	**39.6%**	**33.7%**	**32.7%**	**33.0%**	**33.0%**	**32.0%**	**30.8%**	**32.2%**

[1] *Assumes actual operating revenues of 101% of budget and actual operating and salary expenditures of 91% of budget*

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenue per Penny of Property Tax Rate	500,229.16	517,176.80	663,319.18	687,782.17	715,274.44	743,854.23	775,580.18	800,559.72
Tax Rate Needed to Balance Forecast			1.26	(1.03)	(1.05)	(0.30)	(0.21)	(1.47)
Operating Revenues	$ 65,382,890	$ 76,313,634	$ 68,094,082	$ 72,285,792	$ 74,413,421	$ 76,926,990	$ 80,246,714	$ 80,866,791
Operating Expenditures	65,228,259	75,995,711	75,923,773	77,333,229	79,657,598	82,901,645	86,488,459	86,306,012
Debt Service as % of total exp	8.26%	8.17%	4.00%	2.96%	2.31%	2.46%	2.03%	1.99%
Policy Minimum for FB graph	30%	30%	30%	30%	30%	30%	30%	30%

Based on 91% of budgeted expenditures and 101% of budgeted revenues in line with historical performance

Slightly above policy minimums thru FY 2031

Revaluation year

Forecast does not include anticipated tax revenue increases associated with Duke Power Plant renovation work (~FY2030) or potential data center tax revenue (~FY2030)

Forecast does include impact of anticipated increase in Animal Shelter cost

Other Options:

$0.585 (Current Rate)

$0.590 (Adding ½ Penny)

Updated School Capital (4 cent) Fund Five-Year Financial Forecast

Table 1 - Five-Year Financial Forecast FY 2026-2031

	Actual	Actual	Budget	Proposed	Forecast			
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Population	**46,036**	**46,353**	**46,659**	**45,825**	**45,992**	**46,160**	**46,328**	**46,699**
Property Tax Rate	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040
Operating Revenues								
Property Tax Revenue	$ 1,993,763	$ 2,061,580	$ 2,605,368	$ 2,683,785	$ 2,790,933	$ 2,902,313	$ 3,025,994	$ 3,154,555
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	137,138	124,194	101,185	104,474	107,869	111,105	114,438	117,871
Other Taxes & Licenses	-	-	-	-	-	-	-	-
Operating Revenues	2,130,901	2,185,774	3,954,553	4,036,258	4,146,802	4,261,418	3,590,432	3,722,427
Other Financing Sources (OFS)	911,820	911,820	911,820	911,820	911,820	911,820	911,820	911,820
Total Dedicated Debt Revenues & OFS	$ 3,042,721	$ 3,097,594	$ 4,866,373	$ 4,948,078	$ 5,058,622	$ 5,173,238	$ 4,502,252	$ 4,634,247
Operating Expenditures								
Debt Service	-	2,748,951	3,600,315	3,571,957	3,543,598	6,687,698	6,180,970	4,750,000
Operating Expenditures	-	2,748,951	3,600,315	3,571,957	3,543,598	6,687,698	6,180,970	4,750,000
Other Financing Uses (OFU)	2,911,800	113,880	117,183	119,526	121,917	124,355	126,842	129,379
Total Dedicated Debt Expenditures & OFU	2,911,800	2,862,831	3,717,497	3,691,483	3,665,515	6,812,053	6,307,812	4,879,379
Revenues Over (Under) Exp	$ 130,921	$ 234,763	$ 1,148,876	$ 1,256,595	$ 1,393,107	$ (1,638,815)	$ (1,805,560)	$ (245,132)
Projected Impact on Fund Balance in the Dedicated Debt Fund:								
Beginning Fund Balance	$ 2,300,419	$ 2,431,320	$ 2,666,083	$ 3,814,959	$ 5,071,554	$ 6,464,661	$ 4,825,845	$ 3,020,286
Budgeted Revenues Over (Under) Exp	130,921	234,763	1,148,876	1,256,595	1,393,107	(1,638,815)	(1,805,560)	(245,132)
Budget to Actual Variance [1]								
Projected Revenues Over (Under) Expenditures	130,921	234,763	1,148,876	1,256,595	1,393,107	(1,638,815)	(1,805,560)	(245,132)
Projected Ending Dedicated Debt Bal	$ 2,431,320	$ 2,666,083	$ 3,814,959	$ 5,071,554	$ 6,464,661	$ 4,825,845	$ 3,020,286	$ 2,775,153
% of Total Budget	**83.5%**	**93.1%**	**102.6%**	**137.4%**	**176.4%**	**70.8%**	**47.9%**	**56.9%**

Maintained 4 cents

Revaluation year

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:

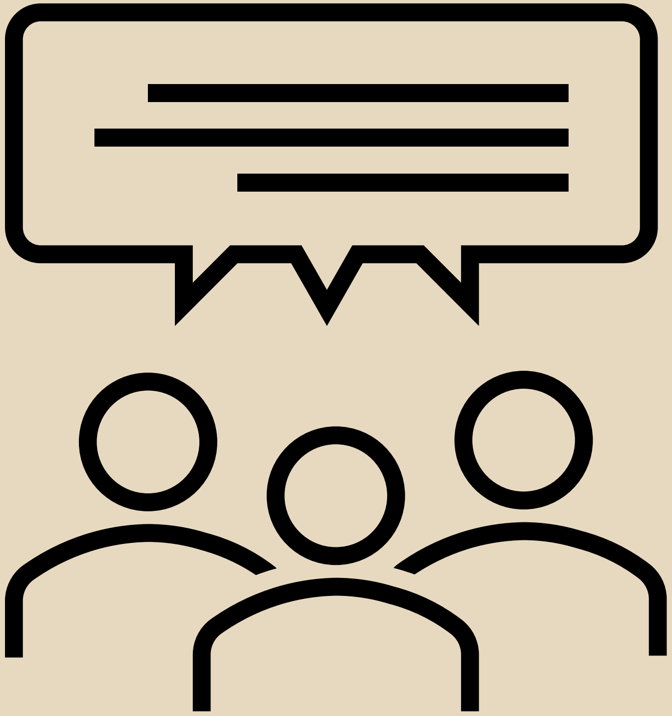
- Maintaining $0.04 rate thru next revaluation
- Grant(s)
- Increase annual funding
- Use of fund balance from General Fund
- Longer term

Key Dates

Key Upcoming Dates

- May 11: Manager will present the proposed budget
- May 21-22(T): Half day budget work sessions
- May 26: Public Hearing on the budget (afternoon vs evening?)
- Jun 8: Adopt budget

Questions/Comments



Five Year Financial Forecast – General Fund
Current Tax Rate ($0.585)

Table 1 - Five-Year Financial Forecast FY 2027-2031

	Actual		Budget	Proposed	Forecast			
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Population	**46,036**	**46,353**	**45,659**	**45,825**	**45,992**	**46,160**	**46,328**	**46,699**
Property Tax Rate	0.660	0.670	0.585	0.585	0.585	0.585	0.585	0.585
Operating Revenues								
Property Tax Revenue	$ 32,963,839	$ 34,489,458	$ 38,653,505	$ 40,064,874	$ 41,645,141	$ 43,287,959	$ 45,111,384	$ 46,548,168
Intergovernmental Revenues - (Restricted & Unrestricted)	10,569,385	14,660,918	10,738,006	10,915,472	11,096,488	11,281,124	11,469,453	11,661,548
Permits & Fees	683,973	776,511	598,004	807,953	807,953	807,953	807,953	807,953
Sales & Services	4,793,403	4,932,266	5,421,651	5,836,022	5,836,022	5,858,872	5,879,222	5,879,222
Other Operating Revenues	423,079	496,467	1,115,419	1,147,899	1,179,065	1,211,191	1,244,308	1,278,445
Interest Income	2,323,055	1,450,510	989,840	945,368	850,542	837,023	813,111	722,881
Other Taxes & Licenses	11,209,749	11,646,538	10,461,500	11,720,254	11,946,880	12,178,037	12,413,818	12,654,314
Operating Revenues	62,966,483	68,452,668	67,977,925	71,437,843	73,362,091	75,462,160	77,739,248	79,552,531
Other Financing Sources (OFS)	2,416,407	7,860,966	116,158	172,481	348,850	734,267	1,745,733	440,998
Total GF Revenues & OFS	65,382,890	76,313,634	68,094,082	71,610,324	73,710,940	76,196,427	79,484,981	$ 79,993,529
Operating Expenditures								
Personnel in FTEs	-	362.0	386.0	396.0	397.0	399.0	401.0	403.0
Salaries and Benefits	$ 24,122,511	$ 26,300,517	$ 32,350,892	$ 34,125,163	$ 35,729,362	$ 37,437,294	$ 39,220,249	$ 40,918,763
Operating	18,210,501	24,950,710	21,321,145	21,827,717	22,622,452	22,999,251	23,219,403	23,692,247
Stokes County Public Schools	16,831,525	15,638,669	16,327,445	16,768,286	17,103,652	17,445,725	17,794,640	18,150,532
Debt Service	5,384,722	6,212,638	3,038,077	2,286,681	1,842,968	2,037,562	1,753,051	1,715,144
Contingency	-	-	350,000	375,000	382,500	390,150	397,953	405,912
Operating Expenditures	64,549,259	73,102,534	73,387,560	75,382,848	77,680,935	80,309,982	82,385,296	84,882,599
Other Financing Uses (OFU)	679,000	2,893,177	500,663	500,663	500,663	500,663	500,663	500,663
Capital Expenditures		-	2,035,550	1,449,718	1,476,000	2,091,000	3,602,500	922,750
Total GF Expenditures & OFU	65,228,259	75,995,711	75,923,773	77,333,229	79,657,598	82,901,645	86,488,459	86,306,012
Revenues Over (Under) Exp	$ 154,631	$ 317,923	$ (7,829,690)	$ (5,722,904)	$ (5,946,657)	$ (6,705,218)	$ (7,003,478)	$ (6,312,483)

Assumes property tax base growth in accordance with recent historical trends

Includes the estimated impact of future inflation

Includes expenses related to the FY27-31 Operating Plan

Assumes inflation of operating expenses at 2%

Assumes inflation of salaries & benefits in accordance with policy

Includes anticipated Carrollwood Farms tax revenue

Revaluation year

Estimated fund balance appropriated to balance the budget

Five Year Financial Forecast – General Fund Current Tax Rate ($0.585) (Cont)

Table 1 - Five-Year Financial Forecast FY 2027-2031

	Actual		Budget	Proposed	Forecast			
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Projected Impact on Fund Balance in the General Fund:								
Beginning Fund Balance	$ 25,650,066	$ 25,804,697	$ 25,642,311	$ 24,806,329	$ 24,833,563	$ 24,872,190	$ 24,360,882	$ 23,754,366
Budgeted Revenues Over (Under) Exp	154,631	317,923	(7,829,690)	(5,722,904)	(5,946,657)	(6,705,218)	(7,003,478)	(6,312,483)
Budget to Actual Variance [1]		(480,310)	6,993,710	5,750,138	5,985,284	6,193,911	6,396,961	6,610,516
Projected Revenues Over (Under) Expenditures	154,631	(162,387)	(835,981)	27,234	38,627	(511,308)	(606,516)	298,033
Projected Ending GF Bal	$ 25,804,697	$ 25,642,311	$ 24,806,329	$ 24,833,563	$ 24,872,190	$ 24,360,882	$ 23,754,366	$ 24,052,399
% of Total Budget	**39.6%**	**33.7%**	**32.7%**	**32.1%**	**31.2%**	**29.4%**	**27.5%**	**27.9%**

[1] *Assumes actual operating revenues of 101% of budget and actual operating and salary expenditures of 91% of budget*

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenue per Penny of Property Tax Rate	500,229.16	517,176.80	663,319.18	687,782.17	715,274.44	743,854.23	775,580.18	800,559.72
Tax Rate Needed to Balance Forecast			1.26	(0.04)	(0.05)	0.69	0.78	(0.37)
Operating Revenues	$ 65,382,890	$ 76,313,634	$ 68,094,082	$ 71,610,324	$ 73,710,940	$ 76,196,427	$ 79,484,981	$ 79,993,529
Operating Expenditures	65,228,259	75,995,711	75,923,773	77,333,229	79,657,598	82,901,645	86,488,459	86,306,012
Debt Service as % of total exp	8.26%	8.17%	4.00%	2.96%	2.31%	2.46%	2.03%	1.99%
Policy Minimum for FB graph	30%	30%	30%	30%	30%	30%	30%	30%

Based on 91% of budgeted expenditures and 101% of budgeted revenues in line with historical performance

Slightly above policy minimums until FY2029

Revaluation year

Forecast does not include anticipated tax revenue increases associated with Duke Power Plant renovation work (~FY2030) or potential data center tax revenue (~FY2030)

Forecast does include impact of anticipated increase in Animal Shelter cost

Return

Five Year Financial Forecast – General Fund
Adding ½ Penny ($0.590)

Table 1 - Five-Year Financial Forecast FY 2027-2031

	Actual		Budget	Proposed	Forecast			
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Population	46,036	46,353	45,659	45,825	45,992	46,160	46,328	46,699
Property Tax Rate	0.660	0.670	0.585	0.590	0.590	0.590	0.590	0.590
Operating Revenues								
Property Tax Revenue	$ 32,963,839	$ 34,489,458	$ 38,653,505	$ 40,402,608	$ 41,996,382	$ 43,653,241	$ 45,492,251	$ 46,941,315
Intergovernmental Revenues - (Restricted & Unrestricted)	10,569,385	14,660,918	10,738,006	10,915,472	11,096,488	11,281,124	11,469,453	11,661,548
Permits & Fees	683,973	776,511	598,004	807,953	807,953	807,953	807,953	807,953
Sales & Services	4,793,403	4,932,266	5,421,651	5,836,022	5,836,022	5,858,872	5,879,222	5,879,222
Other Operating Revenues	423,079	496,467	1,115,419	1,147,899	1,179,065	1,211,191	1,244,308	1,278,445
Interest Income	2,323,055	1,450,510	989,840	945,368	850,542	837,023	813,111	766,365
Other Taxes & Licenses	11,209,749	11,646,538	10,461,500	11,720,254	11,946,880	12,178,037	12,413,818	12,654,314
Operating Revenues	62,966,483	68,452,668	67,977,925	71,775,577	73,713,331	75,827,441	78,120,115	79,989,162
Other Financing Sources (OFS)	2,416,407	7,860,966	116,158	172,481	348,850	734,267	1,745,733	440,998
Total GF Revenues & OFS	65,382,890	76,313,634	68,094,082	71,948,058	74,062,181	76,561,708	79,865,848	$ 80,430,160
Operating Expenditures								
Personnel in FTEs	-	362.0	386.0	396.0	397.0	399.0	401.0	403.0
Salaries and Benefits	$ 24,122,511	$ 26,300,517	$ 32,350,892	$ 34,125,163	$ 35,729,362	$ 37,437,294	$ 39,220,249	$ 40,918,763
Operating	18,210,501	24,950,710	21,321,145	21,827,717	22,622,452	22,999,251	23,219,403	23,692,247
Stokes County Public Schools	16,831,525	15,638,669	16,327,445	16,768,286	17,103,652	17,445,725	17,794,640	18,150,532
Debt Service	5,384,722	6,212,638	3,038,077	2,286,681	1,842,968	2,037,562	1,753,051	1,715,144
Contingency	-	-	350,000	375,000	382,500	390,150	397,953	405,912
Operating Expenditures	64,549,259	73,102,534	73,387,560	75,382,848	77,680,935	80,309,982	82,385,296	84,882,599
Other Financing Uses (OFU)	679,000	2,893,177	500,663	500,663	500,663	500,663	500,663	500,663
Capital Expenditures		-	2,035,550	1,449,718	1,476,000	2,091,000	3,602,500	922,750
Total GF Expenditures & OFU	65,228,259	75,995,711	75,923,773	77,333,229	79,657,598	82,901,645	86,488,459	86,306,012
Revenues Over (Under) Exp	$ 154,631	$ 317,923	$ (7,829,690)	$ (5,385,170)	$ (5,595,417)	$ (6,339,937)	$ (6,622,611)	$ (5,875,852)

Assumes property tax base growth in accordance with recent historical trends

Includes the estimated impact of future inflation

Includes expenses related to the FY27-31 Operating Plan

Assumes inflation of operating expenses at 2%

Assumes inflation of salaries & benefits in accordance with policy

Includes anticipated Carrollwood Farms tax revenue

Revaluation year

Estimated fund balance appropriated to balance the budget

Five Year Financial Forecast – General Fund
Adding ½ Penny ($0.590) (Cont)

Table 1 - Five-Year Financial Forecast FY 2027-2031

	Actual		Budget	Proposed	Forecast			
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Projected Impact on Fund Balance in the General Fund:								
Beginning Fund Balance	$ 25,650,066	$ 25,804,697	$ 25,642,311	$ 24,806,329	$ 25,174,674	$ 25,568,054	$ 25,425,681	$ 25,203,840
Budgeted Revenues Over (Under) Exp	154,631	317,923	(7,829,690)	(5,385,170)	(5,595,417)	(6,339,937)	(6,622,611)	(5,875,852)
Budget to Actual Variance [1]		(480,310)	6,993,710	5,753,515	5,988,797	6,197,563	6,400,770	6,614,883
Projected Revenues Over (Under) Expenditures	154,631	(162,387)	(835,981)	368,345	393,380	(142,373)	(221,841)	739,031
Projected Ending GF Bal	$ 25,804,697	$ 25,642,311	$ 24,806,329	$ 25,174,674	$ 25,568,054	$ 25,425,681	$ 25,203,840	$ 25,942,870
% of Total Budget	**39.6%**	**33.7%**	**32.7%**	**32.6%**	**32.1%**	**30.7%**	**29.1%**	**30.1%**
Revenue per Penny of Property Tax Rate	500,229.16	517,176.80	663,319.18	687,782.17	715,274.44	743,854.23	775,580.18	800,559.72
Tax Rate Needed to Balance Forecast			1.26	(0.54)	(0.55)	0.19	0.29	(0.92)
Operating Revenues	$ 65,382,890	$ 76,313,634	$ 68,094,082	$ 71,948,058	$ 74,062,181	$ 76,561,708	$ 79,865,848	$ 80,430,160
Operating Expenditures	65,228,259	75,995,711	75,923,773	77,333,229	79,657,598	82,901,645	86,488,459	86,306,012
Debt Service as % of total exp	8.26%	8.17%	4.00%	2.96%	2.31%	2.46%	2.03%	1.99%
Policy Minimum for FB graph	30%	30%	30%	30%	30%	30%	30%	30%

[1] *Assumes actual operating revenues of 101% of budget and actual operating and salary expenditures of 91% of budget*

Based on 91% of budgeted expenditures and 101% of budgeted revenues in line with historical performance

Slightly above policy minimums until revaluation year and after revaluation year

Revaluation year

Forecast does not include anticipated tax revenue increases associated with Duke Power Plant renovation work (~FY2030) or potential data center tax revenue (~FY2030)

Forecast does include impact of anticipated increase in Animal Shelter cost

Return

Board of County Commissioners
April 13, 2026

Item number: IX.b

Resolution Voiding Rezoning and Text Amendment

Drafter: Olivia Jessup

Summary:
Attached is a resolution of the Stokes County Board of Commissioners regarding actions taken on January 12, 2026, relating to a text amendment and rezoning request for data center development.

ATTACHMENTS:
Resolution Voiding Re-Zoning and Text Amendment

A RESOLUTION OF THE STOKES COUNTY BOARD OF COMMISSIONERS REGARDING ACTIONS TAKEN ON JANUARY 12, 2026 RELATING TO A TEXT AMENDMENT AND REZONING REQUEST FOR DATA CENTER DEVELOPMENT

Whereas, on January 12, 2026, the Stokes County Board of Commissioners considered a request by the Stokes County Planning Department to amend the Stokes County Zoning Ordinance to define “Data Centers” in Article IV, Section 41, and to add “Data Centers” as a permitted use under M2CZ (Heavy Manufacturing Conditional Zoning) in section 92.1 (the “Text Amendment”); and

Whereas, also on January 12, 2026, the Board heard Rezoning Request Case #0884 submitted by DFC Stokes, LLC and DFC Stokes 2, LLC, proposing to rezone approximately 1,844.9 acres from Residential Agricultural (RA) to Heavy Manufacturing Conditional Zoning (M2CZ) at US 311/Tuttle Rd and US 311/Coon Joyce Rd to facilitate construction of a Data Center (the “Rezoning”); and

Whereas, the Board, by formal action, approved the Text Amendment and Rezoning on January 12, 2026; and

Whereas, after further review, the Board of Commissioners has determined that notice provided for the Text Amendment and Rezoning public hearing did not comply in all respects with statutory notice requirements; and

Whereas, the failure to comply with statutory notice requirements appears to have been inadvertent and that good faith-efforts were made to comply with all statutory notice requirements; and

Whereas, legal counsel for the Board of Commissioners have advised the Board that a failure to fully comply with statutory notice requirements, even if accidental, renders the adoption of the Text Amendment and Rezoning *void ab initio* (i.e. void from the beginning); and

Whereas, the Board of Commissioners wishes to resolve any ambiguities as to the legal status of the Text Amendment and Rezoning;

Now, therefore, be it resolved by the Stokes County Board of Commissioners as follows:

1. That the Board’s approval of the Text Amendment to add “Data Centers” to Article IV, Section 41, and to permit that use under M2CZ as reflected in the January 12, 2026, meeting minutes and associated ordinance amendments, is declared to be void and of no effect.

2. That the Board’s approval of the rezoning proposal (Case #0884), rezoning 1,844.9 acres from RA to M2CZ for the stated data center development, is declared to be void and of no effect. All zoning designations, applications, fees, and conditions related to this case are voided.

3. That staff are directed to remove any zoning code language, map amendments, or permit authorizations resulting directly from those January 12 actions.
4. That the Planning Department shall initiate a comprehensive review process regarding all future submissions to the Board of Commissioners to ensure full compliance with all statutory and local ordinance notice requirements.
5. That in accordance with North Carolina law, this Resolution shall be effective immediately upon adoption.

Adopted this ___ day of __________, 2026, by the Stokes County Board of Commissioners:

Commissioners Present & Voting:

- Commissioner __________ — Aye / Nay
- Commissioner __________ — Aye / Nay
- Commissioner __________ — Aye / Nay
- Commissioner __________ — Aye / Nay
- Commissioner __________ — Aye / Nay

Chairman:

Attest:

Clerk to the Board

Board of County Commissioners
April 13, 2026

Item number: IX.c

TCC and TAC Representation

Drafter: Olivia Jessup

Summary:
Hunter Staszak from the Winston-Salem Area Transportation Planning Organization (WSATPO) has requested information for updating the rosters for the Technical Coordinating Committee (TCC) and Transportation Advisory Committee (TAC).

Commissioner Brad Chandler will not be renewing his annual filing for the Transportation Advisory Committee (TAC) as he reaches the end of his service on the Board of Commissioners. The Board should appoint a replacement to serve on the TAC to ensure that TPO decisions properly consider for Stokes County interests. The Board also has the option of appointing an Alternate member if the Primary cannot serve; this is considered best practice but is not a requirement. The County Manager will designate primary and alternate TCC members, as these positions are filled by subject matter expert staff.

The Technical Coordinating Committee (TCC) Primary needs to be updated. A County employee needs to be chosen to serve as the TCC representative. The Board also has the option of appointing an Alternate member if the Primary cannot serve; this is considered best practice but is not a requirement.

Board of County Commissioners
April 13, 2026

Item number: IX.d

Parks and Recreation Advisory Committee Appointment

Drafter: Olivia Jessup

Summary:
Andrew Mathys has placed an application for one of the two vacant positions on the Parks and Recreation Advisory Committee. Attached are the application and resume for review.

ATTACHMENTS:
MathysResume
Parks and Recreation App_AndrewMathys

Andrew John Mathys III

Fire Captain | Emergency Operations Leader Danbury, NC 27016 | 336-407-6996 | andrew.mathys6996@gmail.com

Professional Profile

Dedicated and highly disciplined **Fire Captain** with **17 years of experience** in the City of Greensboro Fire Department. Proven leader of engine company operations, specializing in emergency medical response, fire suppression, and strategic personnel management. Committed Stokes County resident with a strong background in **Environmental Science**, bringing a unique analytical perspective to hazardous materials and site safety.

Core Competencies

- **Leadership:** Incident Command, Personnel Training, Performance Evaluations, and Team Mentorship.
- **Operations:** Fire Suppression Tactics, Emergency Medical Response, and Fleet Management.
- **Compliance:** Safety Protocol Implementation, OSHA Standards, and Detailed Incident Reporting.
- **Technical:** Hazardous Materials Awareness, Environmental Impact Assessment, and Resource Allocation.

Professional Experience

City of Greensboro Fire Department | Fire Captain | 2023– Present

Command & Control: Lead a high-performing engine company, overseeing daily operations, emergency scene tactics, and the safety of all assigned personnel.

- **Training & Development:** Mentor and train junior firefighters and engineers, ensuring 100% compliance with department certifications and physical readiness standards.
- **Incident Management:** Act as the primary decision-maker during structural fires, medical emergencies, and hazardous situations, coordinating with dispatch and multi-agency units.
- **Administrative Oversight:** Manage station records, equipment maintenance logs, and personnel schedules to ensure 24/7 operational readiness.
- **Community Relations:** Conduct fire safety inspections and public education programs to improve community safety and department transparency.

Firefighter / Engineer | 2009– 2023

- Operated and maintained heavy fire apparatus under emergency conditions.
- Executed technical fire suppression and rescue maneuvers in high-pressure environments.
- Maintained proficiency in advanced life support and emergency medical techniques.

Education

Bachelor of Science in Environmental Science Lees-McRae College | Banner Elk, NC | 2002

Skills & Certifications

- **Certifications:** Firefighter II, EMT-B, HazMat Ops,
- **Specialized Training:** Incident Command System (ICS) 100, 200, 300, 400, 700, 800.
- **Local Knowledge:** Deep-rooted understanding of Stokes County and North Carolina Piedmont geography.

STOKES COUNTY APPOINTMENT APPLICATION

NAME: Andrew J. Mathys III AGE: 46

ADDRESS: 113 Meadow Rd.

CITY: Danbury STATE: NC ZIP: 27016

E-MAIL: andrew.mathys6996@gmail.com PHONE: (336)407-6996

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

Parks and Recreation

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

As our county grows I would like to be engaged in this committee because I would like to grow our parks.
I would like next generations of Stokes County residents to have recerational areas that promote
exercise through sports and hobbies all while perserving our ecosystems.

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

None that I can think of.

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

Fax/Mail/Email appointment application to **Olivia Jessup, Clerk to the Board,**
PO Box 20, Danbury, NC 27016 | Phone: 336-593-2428 | Fax: 336-593-2346
Email: ojessup@co.stokes.nc.us

Board of County Commissioners
April 13, 2026

Item number: IX.e

Tourism Development Authority Appointments

Drafter: Olivia Jessup

Summary:
Jacob Tilley has submitted an application to be the Danbury representative for the TDA to fill out the final year of Dave Hoskins three-year term. His application is attached.

Katie Tedder, and Elizabeth O'Neal have submitted applications for the Tourism Development Authority as vacation rental property owners. They are currently serving on the TDA and wish to continue. Attached are their applications for review.

Additionally, attached is the Stokes County Portion of the 2023 legislation pursuant to our TDA.

ATTACHMENTS:
TDA Application Jacob Tilley
TDA Application for Appointment Katie Tedder
TDA Application for Appointment Elizabeth ONeal
SL2023-144 - Stokes TDA Legislation.pdf

STOKES COUNTY

APPOINTMENT

APPLICATION

NAME: Samuel Jacob Tilley AGE: 32

ADDRESS: 101 S Mill Hill st.

CITY: Danbury STATE: NC ZIP: 27016

E-MAIL: jacobtilley1993@yahoo.com PHONE: 336-414-8771

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

Tourism Development Authority

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

As a life long resident of Stokes county, i find it very importan to help bring joy and sucess to the county, especially by means of tourism.

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

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

Fax/Mail/Email appointment application to **Olivia Jessup, Clerk to the Board,**
PO Box 20, Danbury, NC 27016 | Phone: 336-593-2428 | Fax: 336-593-2346
Email: ojessup@co.stokes.nc.us

STOKES COUNTY APPOINTMENT APPLICATION

NAME: Katie Tedder AGE: 56

ADDRESS: 1282 Coy Hall Road

CITY: King STATE: NC ZIP: 27021

E-MAIL: tedderfarmproperties@gmail.com PHONE: 3364133492

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

Tourism Development Authority

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

The Stokes County BOCC appointed me to the TDA two years ago as a vacation home rental owner. I have served as the Vice Chairperson during this time. The TDA as done a considerable amount of work over this two year period. We look forward to sharing our progress with the BOCC in the near future. We are currently in the process of forming committees to further expand our mission and goals for the benefit of tourism in Stokes County. I respectfully requeset your approval of reappointment request so I can further assist the TDA development.

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

N/A

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

Fax/Mail/Email appointment application to **Olivia Jessup, Clerk to the Board,**
PO Box 20, Danbury, NC 27016 | Phone: 336-593-2428 | Fax: 336-593-2346
Email: ojessup@co.stokes.nc.us

STOKES COUNTY APPOINTMENT APPLICATION

NAME: Elizabeth O'Neal AGE: 71

ADDRESS: 480 Oak Street

CITY: Walnut Cove STATE: NC ZIP: 27052

E-MAIL: eoneal626@outlook.com PHONE: 336-817-9492

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

Tourism Development Authority

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

I am currently serving on the TDA board in a vacation rental owner slot. I was elected by the board as chairperson
I am seeking to be reappointed to an additional term on the board. I believe we are off to a very good start.
We have formulated bylaws; held 2 board retreats and community meet and greets to make the
public aware of the TDA goals. We are about to lauch a vastly improved website that will attract and inform
visitors as well as inform Stokes residents of local events of interest. We have continued and expanded our
outreach through advertising. I am a retired attorney, raised in Walnut Cove, lived 35+ years in KIng, .*

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

no

* moved back to Walnut Cove. My sons and I own a vacation rental in Danbury on Courthouse Square.

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

Fax/Mail/Email appointment application to **Olivia Jessup, Clerk to the Board,**
PO Box 20, Danbury, NC 27016 | Phone: 336-593-2428 | Fax: 336-593-2346
Email: ojessup@co.stokes.nc.us

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The Finance Officer for the Town of Jefferson shall be the ex officio finance officer of the Authority.

SECTION 7.2.(b) Duties. – The Authority shall expend the net proceeds of the tax levied under this Part for promoting travel and tourism and for tourism-related expenditures as provided in this Part.

SECTION 7.2.(c) Reports. – The Authority shall report quarterly and at the close of the fiscal year to the Town of Jefferson Board of Aldermen on its receipts and expenditures for the preceding quarter and for the year in such detail as the Board of Aldermen may require.

PART VIII. STOKES COUNTY OCCUPANCY TAX

SECTION 8.1. Occupancy tax. – (a) Authorization and Scope. – The Stokes County Board of Commissioners may levy a room occupancy tax of up to six percent (6%) of the gross receipts derived from the rental of an accommodation within the county that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax.

SECTION 8.1.(b) Administration. – A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 153A-155. The penalties provided in G.S. 153A-155 apply to a tax levied under this section.

SECTION 8.1.(c) Distribution and Use of Tax Revenue. – Stokes County shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Stokes County Tourism Development Authority. The Authority shall use at least two-thirds of the funds to promote travel and tourism and shall use the remainder for tourism-related expenditures in the county.

The following definitions apply in this subsection:

(1) Net proceeds. – Gross proceeds less the cost to the county of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars ($500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.

(2) Promote travel and tourism. – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area. The term includes administrative expenses incurred in engaging in the listed activities.

(3) Tourism-related expenditures. – Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of accommodations, meeting facilities, or convention facilities in the county or to attract tourists or business travelers to the county. The term includes tourism-related capital expenditures.

SECTION 8.2. Tourism Development Authority. – (a) Appointment and Membership. – When the Stokes County Board of Commissioners adopts a resolution levying a room occupancy tax under this Part, it shall also adopt a resolution creating a county Tourism Development Authority, which shall be a public authority under the Local Government Budget and Fiscal Control Act. The resolution shall provide for the membership of the Authority, including the members' terms of office, and for the filling of vacancies on the Authority. At least one-third of the members shall be individuals who are affiliated with businesses that collect the tax in the county, and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the county. The Stokes County Board of Commissioners shall designate one member of the Authority as chair and shall determine the compensation, if any, to be paid to members of the Authority.

The Authority shall meet at the call of the chair and shall adopt rules of procedure to govern its meetings. The finance officer for Stokes County shall be the ex officio finance officer of the Authority.

SECTION 8.2.(b) Duties. – The Authority shall expend the net proceeds of the tax levied under this Part for promoting travel and tourism and for tourism-related expenditures as provided in this Part.

SECTION 8.2.(c) Reports. – The Authority shall report quarterly and at the close of the fiscal year to the Stokes County Board of Commissioners on its receipts and expenditures for the preceding quarter and for the year in such detail as the Board may require.

PART IX. WILKES COUNTY OCCUPANCY TAX

SECTION 9.1.(a) Part IX of S.L. 2001-439 is repealed.

SECTION 9.1.(b) Any revenue collected by the Town of Wilkesboro under Part IX of S.L. 2001-439 prior to the effective date of this section may be used only for the direct benefit of the Town of Wilkesboro. The net proceeds of the occupancy tax levied under this Part shall supplement rather than supplant any proceeds being used in the Town of Wilkesboro derived from the occupancy tax levied by the Town under Part IX of S.L. 2001-439.

SECTION 9.2.(a) Sections 8 and 9 of S.L. 2010-78 are repealed.

SECTION 9.2.(b) Any revenue collected by Wilkes County District K under Sections 8 and 9 of S.L. 2010-78 prior to the effective date of this section may be used only for the direct benefit of Wilkes County District K, as it existed prior to the effective date of this section. The net proceeds of the occupancy tax levied under this Part shall supplement rather than supplant any proceeds being used in the jurisdiction of Wilkes County District K derived from the occupancy tax levied by the district under Sections 8 and 9 of S.L. 2010-78.

SECTION 9.3. Wilkes County District W Created. – Wilkes County District W is created as a taxing district. Its jurisdiction consists of only that part of Wilkes County that is located outside of the incorporated area of the Town of Elkin. Wilkes County District W is a body politic and corporate and has the power to carry out the provisions of this Part. The Wilkes County Board of Commissioners shall serve ex officio as the governing body of the district, and the officers of the County shall serve as the officers of the governing body of the district. A simple majority of the governing body constitutes a quorum, and approval by a majority of those present is sufficient to determine any matter before the governing body, if a quorum is present.

SECTION 9.4. Occupancy tax. – (a) Authorization and Scope. – The governing body of Wilkes County District W may levy a room occupancy tax of up to six percent (6%) of the gross receipts derived from the rental of an accommodation within the district that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax.

SECTION 9.4.(b) Administration. – A tax levied under this section shall be levied, administered, collected, and repealed as provided in G.S. 153A-155 as if Wilkes County District W were a county. The penalties provided in G.S. 153A-155 apply to a tax levied under this section.

SECTION 9.4.(c) Distribution and Use of Tax Revenue. – Wilkes County District W shall, on a quarterly basis, remit the net proceeds of the occupancy tax to the Wilkes County District W Tourism Development Authority. The Authority shall use at least two-thirds of the funds to promote travel and tourism and shall use the remainder for tourism-related expenditures in the district. In accordance with the North Carolina Constitution and the United States Constitution, the tax proceeds may be used only for the direct benefit of the jurisdiction of Wilkes County District W. None of the proceeds may be used to promote travel or tourism or for tourism-related expenditures in areas within Wilkes County that are outside of the district.

The following definitions apply in this subsection:

Board of County Commissioners
April 13, 2026

Item number: IX.f

Board of Adjustments Appointments

Drafter: Olivia Jessup

Summary:
The terms for the Board of Adjustments members have expired. The current Planning Board members have agreed to serve as the new Board of Adjustments. The Board may nominate the below listed members for appointment. BOA bylaws call for five primary members and two alternates.

Tommy White
W. Mark Sizemore
Ronnie Tilley
Jeffrey Whitaker
Ronnie Morris
Shannon Stanley
Patrick Flinchum