

Continued Meeting – June 27, 2024

The Graham County Board of Commissioners met Thursday, June 27, 2024, at 4:00 p.m. in the Graham County Community Building located at 196 Knight Street Robbinsville, NC for a continued meeting. All board members were present. Also, present Finance Director Stacy Carpenter, Interim County Manager/Clerk to the Board Kim Crisp.

1. Chairman Nelms called the continued meeting to order.
2. Chairman Nelms asks for a motion to go into closed session under G.S. 143-318.11(a)(1)(3)(6) for privileged or confidential information, attorney client privilege and personnel. Commissioner Williams made the motion to go into closed session as stated. Commissioner Orr seconded this motion. Vote unanimous.
3. Chairman Nelms asks for a motion to go back into open session. Commissioner Williams made the motion to go back into open session as stated. Commissioner Orr seconded this motion. Vote unanimous.
4. Chairman Nelms called the continued meeting back to order.
5. Chairman Nelms asks for a motion to close the continued meeting and open the public hearing for FY 24/25 Budget Review. Commissioner Orr made the motion as stated. Commissioner Williams seconded this motion. Vote unanimous.
6. Chairman Nelms asks Finance Director Stacy Carpenter to present the budget. Director Carpenter stated that in accordance with NC Statute 159-11, the Graham County Fiscal Year 2024-2025 budget is being respectfully submitted. The budget is balanced in accordance with the Local Government Budget and Fiscal Control Act with total revenue and expenditures of \$24,833,763.00.
7. Director Carpenter stated that this budget is passed on a departmental level, a line-item budget is available in the Finance or County Manager's Office for review. Director Carpenter stated that the ad valorem tax rate of \$0.59 per \$100.00 on full valuation and the revenue neutral rate of \$0.4570 per \$100.00 at full valuation are hereby established as the official tax rates for the County of Graham for the Fiscal Year 2024-2025. Director Carpenter stated that the rates were based on the total valuation of \$1,610,366,711 at 98% collection rate as determined at the last revaluation. Director Carpenter stated that the full \$0.59 per \$100.00 tax rate will be used to fund general fund appropriations.
8. Director Carpenter stated that the makeup of the budget is:
 - a. General Fund – Fund 10 \$23,618,5109.00 represents 95%
 - b. Special Revenue Funds \$1,215,254.00 represents 5%
 - c. Total Operating Budget 2024-2025 \$24,833,736.00
9. Director Carpenter stated that the general fund is the general operating fund of the county and is used to account for all the financial resources except those required to be accounted for in another fund. Director Carpenter stated that the primary revenue sources are ad valorem taxes, sales taxes, federal and state grants, and various other taxes and user fees. Director Carpenter stated that the primary expenditures are for general government service, public safety, human services, education and debt service.
10. Director Carpenter stated that the special revenue funds are used to account for specific sources that are legally restricted to expenditures for specific purposes. Director Carpenter stated that the county will maintain ten (10) special revenue funds and those funds are:
 - a. American Rescue Plan Act
 - b. National Opioid Settlement
 - c. Representative Payee
 - d. Register of Deeds
 - e. Revaluation
 - f. 911
 - g. Dogwood Health Trust – CDBG Supplement
 - h. Capital Project Fund
 - i. SCIF Courthouse
 - j. EDC-Golden Leaf Funds
11. Director Carpenter asks for public comment. No public comment.
12. Chairman Nelms asks for a motion to close the public hearing and reopen the continued meeting. Commissioner Orr made the motion as stated. Commissioner Williams seconded this motion. Vote unanimous.
13. Chairman Nelms asks for a motion to adopt the FY 24/25 Budget Ordinance. Commissioner Cody made the motion to adopt the budget as presented. Commissioner Williams seconded this motion. Vote unanimous.

14. Chairman Nelms asks Director Carpenter to present the budget amendments. Director Carpenter asks for approval of the following budget amendments:
 - a. Budget Amendment #26 – to amend the General Fund appropriation with the estimated revenues in Administration, Sanitation and Senior Center for \$65,000.00 Commissioner Orr made the motion to approve. Commissioner Cody seconded this motion. Vote unanimous.
 - b. Budget Amendment #27 – to amend the Health Department appropriations with the estimated revenues in health department line items of \$50,199.00 Commissioner Williams made the motion to approve. Commissioner Orr seconded this motion to approve. Vote unanimous.
 - c. Budget Amendment #28 – to amend the appropriations with the estimated revenues in health department line items for \$43,128.14 Commissioner Cody made the motion to approve. Commissioner Orr seconded this motion. Vote unanimous.
 - d. Budget Amendment #29 – to amend the appropriations with the estimated revenues for DSS Crisis Grant Funds for \$11,000.00. Commissioner Williams made the motion to approve. Commissioner Cody seconded this motion. Vote unanimous.
15. Chairman Nelms asks for approval of the Order of Collection for Tax Collector Tajuana Ledwell and Deputy Tax Collector Dequina Cable. Commissioner Orr made the motion as stated. Commissioner Williams seconded this motion. Vote unanimous.
16. Chairman Nelms stated that the Board of Health has a required training July 22nd at 7:00 p.m. Clerk Crisp stated that the board could meet in the community room if needed for the zoom meeting.
17. Chairman Nelms asks about the request from Chase Lancaster to host a rodeo event. Clerk Crisp stated that Mr. Lancaster had asked to host an event on September 20th and September 21st. Chairman Nelms asks that Mr. Lancaster be added to the regular meeting agenda, and he can ask the board. The board all agreed.
18. Chairman Nelms asks for new or old business. No new or old business.
19. Chairman Nelms asks for a motion to adjourn. Commissioner Cody made the motion to adjourn. Commissioner Williams seconded this motion. Vote unanimous.

Jacob Nelms, Chairman, Graham County Commissioner

Natasha Williams, Vice-Chair, Graham County Commissioner

Lynn Cody, Member, Graham County Commissioner

Connie Orr, Member, Graham County Commissioner

Keith Eller Member, Graham County Commissioner

ATTEST:

Kim Crisp, Clerk to the Board