

## Budget Meeting – April 28, 2026

The Graham County Board of Commissioners met Tuesday, April 29, 2026, at 4:00 p.m. for a budget meeting in the Graham County Community Building located at 196 Knight Street Robbinsville, NC. All board was present. Also, present Manager Brady Cody, Finance Director Stacy Carpenter and Clerk Kim Crisp. Also, present Cemetery Director Matt Smith and three cemetery board members.

1. Chair Smith called the budget meeting to order.
2. Chair Smith stated that this budget has been difficult, and she is still learning but will be glad to hear from everyone in attendance. Chair Smith stated that they are willing to meet in the middle and give the cemetery department what they need for their jobs. Chair Smith stated that the budget revenues have been fluffed in prior years and we are over budget by \$3 million since 2022/2023 and we cannot continue this course. Chair Smith stated that on 23/24 our expenditures were \$1.8 million over budget so for 24/25 we are trending to be over \$1 million so we issued a hiring and spending freeze and have made significant cuts. Chair Smith stated that to date they have cut \$1.8 million from the upcoming budget. Chair Smith stated that she wanted to explain why the cuts are being implemented and why vacant positions are not being filled. Chair Smith stated that our tax collector is retiring and we will consolidate the tax collector and tax assessor offices instead of hiring a new tax collector. Chair Smith stated that the Jail will not be open at this time for holding but will serve as a placement until transport can be done. Chair Smith stated that they are looking at EMS and Paramedicine; DSS; Health Department; the Project Manager resigned and they are not rehiring in that position plus they are reorganizing staff in other departments such as recreation and senior center. Chair Smith stated that for cemetery, other alternatives have been discussed such as other department workers filling in as needed. Chair Smith stated that they will work with the other departments schedules so the board is trying to help but we all have to work together, and she is not against the cemetery but feels this is something that can be discussed and a solution found. Chair Smith asks the other board members to comment.
3. Commissioner Nelms stated that we are unique and there are only two ways for revenue and that is to raise taxes or cut services. Commissioner Nelms stated that he has no desire to raise taxes, but compromises have to be made.
4. Matt Smith, Cemetery Director, stated that this is the busiest time of the year for the cemetery crew with the decorations and they don't just mow. Cemetery Director Smith stated that they fill in dirt; move dirt; mow; weed eat; remove flowers; remove debris and more. Cemetery Director Smith stated that he saved money by not rehiring them when they lost an employee to another department. Cemetery Director Smith stated that in the past they worked three part time men seasonal, but it got to where no one wanted part time work, so they had to hire full time. Cemetery Director Smith stated that four men cannot do the work, there are (60) cemeteries with (9400) graves per month that has to be mowed and kept up. Commissioner Nelms asks if he would agree to temporary help. Cemetery Director Smith stated that we can try but when someone calls, they ask about benefits. Cemetery Director Smith stated that he has been to the office five times for a budget report and they have put me off and it will take months to train a new employee. Chair Smith stated that for the short time they can help and ask why they move dirt for the funeral home. Cemetery Director Smith stated that a lot of graves have no family, and they have maintained these since 1980 when the prior commissioners took the cemeteries money to use for the general fund.
5. Cemetery Director Smith stated that the county has not given the correct appropriation as provided in the general statutes of 1957 and the county could have owed the cemetery commission millions. Cemetery Director Smith stated that the cemetery commission forgave those millions with the understanding that they would be adequately funded. Cemetery Director Smith stated that they have always gotten along with everyone until this, eliminating one position without the cemetery commissions knowledge is not good. Cemetery Director Smith stated that this board is not the governing board who oversees the cemetery commission and they are very concerned that if you eliminate positions then you can eliminate their budget as well. Chair Smith stated that she is not against five people, and she understands business but almost \$400k for a budget is a lot and by the ordinance with the inflation it should be around \$225,259.00. Chair Smith stated that we are unique and she did not come on board to ruffle feathers, but she did want to see progress, and they can make changes together and ask that Cemetery Director Smith meet with the manager in January and work together on the budget, especially the capital outlay projects. Cemetery Director Smith stated that the taxpayers foot the bill and they want the

cemeteries mowed, and he does sit down with the finance officer and then he takes those numbers to his board, and they vote on the budget, he stated that they do their jobs and this board is fixing to find out how much they really do. Chair Smith stated that this was a very subjective statement, and she knows that they do not just come up with numbers, but they can come to an agreement because it is not fair on every other department to cut and others do not and she wants to be fair across the board. Cemetery Director Smith stated that the taxpayers run the county, and the people want the cemeteries mowed and if you need more money, raise taxes. Chair Smith stated that there are elderly people who do without food to pay their taxes and she will do all that she can to prevent a tax increase.

6. Commissioner Cody stated that he did speak with the board on the special projects, and he sees where their capital outlay account was removed. Stacy Carpenter, Finance Director stated that the LGC does not allow departments to build funds, they ask that we have a project ordinance put in place, with a budget, because if we continue to overspend the LGC will come in and take over the county. Director Carpenter stated that growing accounts is not statutorily required and those funds need to be shown in the capital reserves. Commissioner Cody stated that due to the fact that the cemetery commission is currently resetting stones, it depends on the costs and they build walkways, stairs with rails, expand cemeteries, maintain, mow, bush hogg, do concrete work, because steps are a liability and those funds are used for those projects and it is hard to project what a bid may come in at. Commissioner Cody stated that there is \$84,000 in capital outlay and the board just takes it. Chair Smith asks if churches help. Director Smith stated some will but no one church will claim the Old Mother Church Cemetery. Commissioner Cody stated that a lot of churches will not claim a cemetery and a lot of cemeteries are located where no churches are in the vicinity. Commissioner Cody stated that Director Smith gets complaint calls all the time and they want to know when these projects are being done.
7. Commissioner Nelms stated that for this fiscal year what is the need. Can a temporary worker suffice at this time? Manager Cody stated that this position is currently funded until June 30. Chair Smith stated that all she is doing is trying to prevent us from going bankrupt.
8. Commissioner Williams stated that the cemetery is important and she appreciates all their hard work and wants to find a happy medium and she does worry about our elderly and those on a fixed income because they feel the worst of it when tax increases. Commissioner Williams asks if a temporary full-time worker would suffice through the remainder of this fiscal year to help get through the decorations season and then come up with something for the next fiscal year. Commissioner Williams stated that if the LGC comes in, all of our taxes will be raised so high, all of us will have to move. Commissioner Williams stated that they cannot afford to continue running a budget with excess, but we need to fund what we truly need.
9. Cemetery Director Smith stated that he never exceeds his budget, and he will accept part-time work this year or temporary full-time work from spring until fall. Chair Smith asks what they can do long term to find a cheaper way. Chair Smith asks if the funeral home can mow their own dirt. Cemetery Director Smith said yes, but they will put that cost down to the funeral costs so the taxpayer gets it either way because he did speak with them and he will never vote in favor of that suggestion nor in favor of four employees. Cemetery Director Smith stated that he has been questioned about what they do in the winter months, they assist in maintenance and do any other jobs that have been asked of them. Cemetery Director Smith stated that he did speak with a contractor for the mowing and it will cost more than \$381K. Commissioner Cody stated that in 2010 the budget was \$156k and now it is \$381K which should be in line due to the inflation and costs associated with their budget. Director Carpenter stated that according to the ordinance the inflation should be around 43.8% increase, and she knows the purchases of equipment have doubled as well but there are no revenues except by raising taxes. Chair Smith stated that she was sorry, and she knew that he had been here over (27) years, but the previous boards cut the mil rate due to the Reval when the evaluations came in higher, but she will not compromise on raising taxes.
10. Gary Holloway, Cemetery Board Member, stated that you don't have to, but taxes will have to go up, because everything has increased, property values, etc. and this upcoming year is another revaluation so how much we are talking about. Commissioner Cody stated that he was looking at .03 cents. Cemetery Director Smith stated that raising taxes is the only option and this board should not eliminate a position without consulting with the department head. Chair Smith stated that this was a suggestion. Chair Smith asks that Cemetery Director Smith get with the county manager and work out a schedule for the other departments to assist in the mowing through decoration. Cemetery Director Smith stated that he is very busy over the next two months and he is very picky about the work. Chair Smith stated that they can find ways to help. Cemetery Director Smith stated that he will be

retiring in under two years, but he will remain on the cemetery board, and they are going to find out about the ordinance because the young people will vote it out and it needs to be maintained instead of trying to get rid of this service. Cemetery Director Smith stated that the next commissioner that comes in may cut the whole thing out and the commission needs to find out how good the ordinance really is.

11. Chair Smith asks about the stipend. Chair Smith stated that George Long received a stipend instead of an hourly rate of pay and you receive a stipend and a salary. Cemetery Director Smith stated how this came to be, he was working for the cemetery and he quit, after George Long passed away, they wanted him to come back so Raymond Williams and Sandra Smith made this deal with him, and he will not stay if this board cuts his pay. Cemetery Director Smith stated that he has worked (28) years and if he goes, the whole crew will go and good luck finding a whole crew because he can find another job tomorrow because he works. Cemetery Director Smith stated that if this board does not fund them there will be three to four thousand people here because they like their cemeteries, he stated that he works here and will not disagree with the decision, but when he is no longer an employee, he will disagree as a board member. Cemetery Director Smith stated that this new generation may not care, but this has upset our people, and this board should not cut peoples pay or employees without notifying them.
12. Commissioner Orr joined the meeting and stated that there must be a long-term solution to maintain five employees, because they cannot continue to put a band aid on it. Cemetery Director Smith stated that his crew bury needles when they find them. Manager Cody stated that the office will order a sharps container and needle proof gloves for the men.
13. Chair Smith stated that they are trying to be creative with the money and we can figure this out. Cemetery Director Smith stated that people are mean about cemeteries and they will not back down, they will be attending the next meeting.
14. Chair Smith stated that she is not opposed to the cemetery department, but she was voted in for a change, and she does see their side, but she is just asking for a compromise. Chair Smith stated that decisions have to be made because she will not agree to raise taxes and she will see what the next revaluation brings in next year, but they will continue to work on the budget. Chair Smith stated that people entrusted her not to raise taxes. Commissioner Williams stated that she sees the cemeteries side, but people want to see adjustments on property taxes. Commissioner Orr stated that the cemetery commission spends only on necessary items and we need to find room in the budget to hire five full-time employees.
15. The board discussed the school sales tax.
16. The board discussed the revised HCCBG with the final balance of \$116,187.00 and a county match of \$12,910.00. Chair Smith made the motion to accept the amended HCCBG Grant funding. Commissioner Orr seconded this motion. Vote unanimous.
17. Manager Cody stated that the board would need to vote on the Memorandum of Agreement with the School regarding the sales tax for the new elementary school. Manager Cody stated that this agreement obligates the county to give the school all the sales tax proceeds from this project. Chair Smith made the motion to approve the memorandum of agreement with the school regarding the sales tax from the new elementary school. Commissioner Orr seconded this motion. Vote unanimous.
18. Chair Smith stated that budget discussions are not easy, and she did not appreciate the way this was handled and she knows that they are hard workers, but it is not fair to ask all the other departments to cut and not ask the cemetery department. Commissioner Cody cautioned the board about reducing someone's pay because there are labor statutes that protect the employee and with these employees being long term, there would be a lawsuit. Commissioner Cody stated that this is his occupation and he deals with it every day. Commissioner Orr stated that it should have been mentioned prior to taking the reserves out of the budget because they were saving those funds to pave the Old Mother Church Road.
19. Commissioner Williams stated that he would leave if he wasn't paid for his stipend but feels that his salary needs to be comparable to other departments. Commissioner Cody stated that this was part of his deal when he came back.
20. Commissioner Nelms stated that this is wasting their time and he is for cutting sanitation costs and saving our graveyards. Commissioner Cody stated that their church helps the youth a lot with backpacks, foodbank, school supplies and more.
21. The board discussed paramedicine.
22. The board discussed recreation and the positions being cut from full time to part time.
23. Manager Cody stated that there have been (21) job eliminations.
24. The board discussed senior center.
25. The board discussed IT.
26. The board discussed Environmental Health.

27. The board Project Management.
28. The board discussed tax increases. Chair Smith stated that if the board votes for a tax increase, then she will go home.
29. Commissioner Nelms stated that sanitation needed to be cut.
30. Commissioner Cody stated that we have to operate in the black and we cannot operate with no contingency and this needs to be run like a business.
31. The board discussed EMS/Paramedicine/Captain positions. Commissioner Cody stated that paramedicine cannot be assigned to EMS because they cannot respond like EMS does. Commissioner Williams stated that Paramedicine is a very valuable program. Commissioner Williams stated that the biggest input she has received is that they think the captains need to be put back on the trucks.
32. Chair Smith stated that we spend just as much as bigger counties do and we are the lowest in population.
33. Commissioner Cody made the motion to increase the mil rate by 1.5 cents. Commissioner Cody withdrew his motion.
34. Commissioner Cody made the motion to increase the mil rate by 2 cents. Commissioner Cody withdrew his motion.
35. The board discussed the sheriff budget.
36. Chair Smith asks for a motion to continue this meeting. Commissioner Nelms made the motion to continue this budget meeting until Tuesday, May 12, 2026, at 6:00 p.m. Commissioner Cody seconded this meeting. Vote unanimous.

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Meggan Smith, Chair, Graham County Commissioner

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Lynn Cody, Vice-Chairman, Graham County Commissioner

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Jacob Nelms, Member, Graham County Commissioner

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Connie Orr, Member, Graham County Commissioner

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Natasha Williams, Member, Graham County Commissioner

ATTEST:

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Kim Crisp, Clerk to the Board