

FILED

Graham County

2023 JUN 23 P 2:19

North Carolina

GRAHAM CO., C.9.9.

BY 



Budget Ordinance
Fiscal Year 2023-2024

**GRAHAM COUNTY, NC
GENERAL BUDGET
2023-2024**

BY 
GRAHAM CO., NC
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GRAHAM COUNTY GENERAL BUDGET FOR 2023-2024

In accordance with North Carolina Statute 159-11, the Graham County Fiscal Year 2023-2024 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 for

\$23,440,758

INTRODUCTIONS

In the following you will find the summary of the Graham County Budget with appropriations at the departmental level which also shows sources of revenues to fund the expenditures. With the assistance of the departments, this budget can meet the requirements of the Fiscal Control Act.

BUDGET SUMMARY

This budget is passed on a departmental level. A line-item budget is available in the Finance or County Manager's office for review. The line-item budget is utilized for analytical purposes and internal management use.

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Budget Summary

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911 Fund

Revaluation Fund

National Opioid Settlement Fund

Fines and Forfeitures Fund

Register of Deeds

DSS Representative Payee Funds

STATUTORY REQUIREMENTS AND ORDINANCE RESTRICTIONS

An Ad Valorem Tax Rate of \$0.59 per \$100.00 at full valuation is hereby established as the official tax for the County of Graham for the Fiscal Year 2023-2024. The rate is based on the total valuation of \$1,610,366,711 at 98 percent collection rate. The revenue neutral rate is \$0.4570 per \$100 at full valuation at the last revaluation. The full \$0.59 per \$100.00 tax rate will be used to fund general fund appropriations.

SPECIAL AUTHORIZATION – BUDGET OFFICER

- A. The Budget Officer shall be authorized to reallocate appropriations amongst the various objects of expenditures as necessary.
- B. The Budget Officer shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for departments whose allocations are reduced. Notation of such transfers shall be made to the Board on the next succeeding financial report.

RESTRICTIONS – BUDGET OFFICER

- A. An interfund transfer that exceeds 10% shall have the approval from the Board of Commissioners.
- B. The utilization of any contingency appropriation shall be only with Board authorization.
- C. The allocation for 699-17 (Schools Current Expense) shall not be used for salary increases or bonuses, nor for capital outlay items. The Board will present to the School Board a listing of approved line items for which the appropriation may be used.

The Ordinance and Budget Document shall be the basis of the financial plan for Graham County Government during the fiscal year 2023-2024. The Budget Officer shall administer the budget and ensure that operating officials are provided guidance and sufficient details to implement their appropriate part of the budget. The accounting record shall establish records which are in agreement with the budget, this ordinance, and the appropriate statutes of the State of North Carolina.

This budget will be in effect on a departmental level in accordance with NCGS 159.

Total County Funds

The FY 2023-2024 recommended budget for all Graham County Funds has an annual operating budget of \$23,440,758. The County has established an annual budget for seven (7) separate funds. The funds can be paired into the following fund groupings.

General Fund	\$22,431,498	96%
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Special Revenue Funds		
911 Fund	\$102,500	
Revaluation Fund	\$200,000	
National Opioid Settlement Fund	\$224,260	
Fines and Forfeitures Fund	\$20,000	
Register of Deeds Fund	\$12,500	
Representative Payee Fund	\$450,000	
Total Special Revenue Funds	\$1,009,260	4%
<hr/>		
Total Operating Budget 2023-2024	\$23,440,758	100%
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General Fund – The General Fund is the general operating fund of the County. It is used to account for all the financial resources except for those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, sales taxes, federal and state grants, and various other taxes and user fees. The primary expenditures are for general government services, public safety, human services, education, and debt service.

Special Revenue Funds – The Special Revenue Funds are used to account for specific sources that are legally restricted to expenditures for specific purposes. The County will maintain six (6) Special Revenue Funds for FY 2023-2024: 911 Fund, Revaluation Fund, National Opioid Settlement Fund, Register of Deeds Fund, Representative Payee Fund.

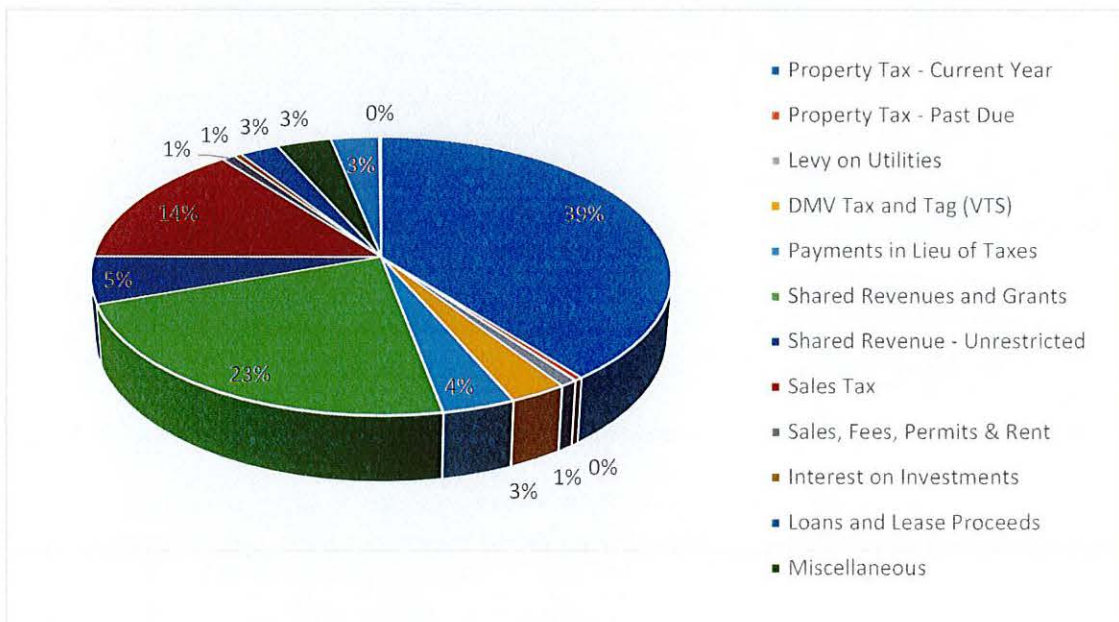
**GRAHAM COUNTY
GENERAL FUND
REVENUES BY CATEGORY
FY 2023-2024**

General Fund Revenues by Category

The General Fund with estimated revenues totaling \$23,440,758 derives its revenues from a variety of sources, as shown below:

SOURCES OF REVENUE

	Revenue	% of Total
Property Tax - Current Year	\$ 9,232,232	39%
Property Tax - Past Due	\$ 96,240	0.41%
Levy on Utilities	\$ 204,000	0.87%
DMV Tax and Tag (VTS)	\$ 655,150	2.79%
Payments in Lieu of Taxes	\$ 840,000	3.58%
Shared Revenues and Grants	\$ 5,286,772	22.55%
Shared Revenue - Unrestricted	\$ 1,283,231	5.47%
Sales Tax	\$ 3,395,900	14.49%
Sales, Fees, Permits & Rent	\$ 195,400	0.83%
Interest on Investments	\$ 114,503	0.49%
Loans and Lease Proceeds	\$ 584,210	2.49%
Miscellaneous	\$ 804,734	3.43%
Fund Balance Appropriated	\$ 716,386	3.06%
Fund Balance - Restricted Funds	\$ 32,000	0.14%
	\$ 23,440,758	100%



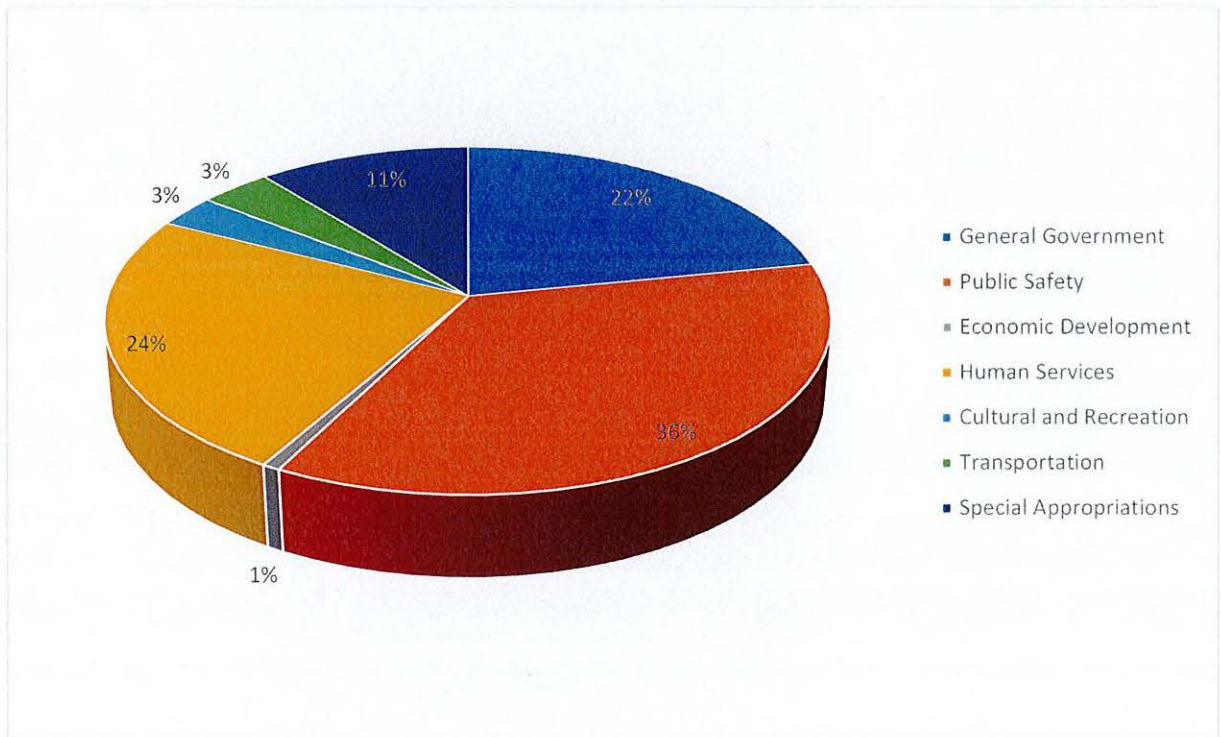
**GRAHAM COUNTY
EXPENDITURES BY FUNCTION
FY 2023-2024**

General Fund Expenditures by Function

The General Fund Budget totaling \$23,440,758 is comprised of separate expenditure categories as shown below:

EXPENDITURES BY FUNCTION

	Expenditure	% of Total
General Government	\$5,143,076	21.94%
Public Safety	\$8,361,475	35.67%
Economic Development	\$164,483	0.70%
Human Services	\$5,672,014	24.20%
Cultural and Recreation	\$710,181	3.03%
Transportation	\$856,010	3.65%
Special Appropriations	\$2,533,519	10.81%
	\$23,440,758	100.00%



Approved and adopted this the 20 day of June, 2023.

X 

Jacob Nelms, Chair

X 

Natasha Williams, Vice Chair

X 

Lynn Cody, Member

X 

Keith Eller, Member

X 

Connie Orr, Member

X 

Kim Crisp, Clerk to the Board of Commissioners

X 

Kim Crisp, Interim County Manager

X 

Stacy R. Carpenter, Finance Officer

**GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2023-2024**

General Fund

	FY 2023-2024 Budget
 <u>GENERAL GOVERNMENT</u>	
Governing Body	\$1,358,536
Administration	\$540,160
Election Board	\$281,956
Finance	\$337,624
Tax Assessor/Mapping	\$168,909
Tax Collector	\$136,582
Register of Deeds	\$295,729
Public Buildings	\$664,110
Custodial Services	\$341,634
Vehicle Motor	\$63,348
Capital Project Management	\$82,626
Computer Support	\$436,942
Grounds	\$95,384
Cemetery	\$339,536
 TOTAL GENERAL GOVERNMENT	\$5,143,076
 <u>PUBLIC SAFETY</u>	
Sheriff	\$2,372,531
Communications	\$691,003
Courts	\$7,500
Jail	\$1,364,958
Civil Preparedness/Paramedicine	\$211,650
Sanitation	\$1,449,920
Ambulance/EMS Billing	\$2,263,913
 TOTAL PUBLIC SAFETY	\$8,361,475

**GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2023-2024**

	FY 2023-2024 Budget
<u>ECONOMIC DEVELOPMENT</u>	
County Planner	\$18,000
Economic Development Commission	\$12,000
Building Inspector	\$134,483
TOTAL ECONOMIC DEVELOPMENT	\$164,483
<u>HUMAN SERVICES</u>	
Health Department	\$2,122,398
Veterans	\$4,000
Social Services	\$2,973,098
Senior Center	\$572,518
TOTAL HUMAN SERVICES	\$5,672,014
<u>CULTURAL & RECREATION</u>	
4-H Youth Education	\$18,000
Agriculture Extension	\$116,125
Soil Conservation	\$105,630
Recreation/Swimming Pool	\$470,426
TOTAL CULTURAL & RECREATION	\$710,181
<u>TRANSPORTATION</u>	
Transportation	\$856,010
TOTAL TRANSPORTATION	\$856,010

**GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2023-2024**

	FY 2023-2024 Budget
<u>SPECIAL APPROPRIATIONS</u>	
SW Economic Development Commission	\$6,500
Forest Service Control	\$67,958
Tricounty Community College	\$125,524
Regional Mental Health	\$6,000
Regional Library	\$95,000
Rescue Squads	\$10,000
Graham Co Historical Association	\$10,000
Transfer To Revaluation	\$200,000
School Current Expense	\$1,357,725
Schools-USFS Timber Sale	\$120,000
State Of Franklin	\$4,000
Graham Co Fire Dept	\$45,000
Timber Receipts - Title III	\$30,000
School Building Fund	\$48,760
Debt Service	\$31,252
JCPC	\$64,800
Snowbird Fire Dept	\$45,000
Meadow Branch Fire Dept	\$45,000
Santeetlah Fire Dept	\$45,000
I O I	\$13,000
VFD Equipment Replacement Contingency	\$50,000
Stecoah Fire Dept	\$45,000
Burial Expense	\$5,000
Grace Place	\$18,000
Graham Cancer Support Group	\$5,000
Special Olympics	\$5,000
Stecoah Valley Center	\$15,000
Yuletide Helpers	\$5,000
Celebrate Recovery	\$5,000
Kids Place	\$10,000
TOTAL APPROPRIATIONS	\$2,533,519
<u>TOTAL GENERAL FUND EXPENDITURES</u>	\$23,440,758

**GRAHAM COUNTY
911 FUND
BUDGET
FY 2023-2024**

911 FUND

REVENUES

NC 911 Board	\$69,142
Fund Balance Appropriated	<u>\$33,358</u>

TOTAL 911 REVENUES \$102,500

EXPENDITURES

Telephone Service	\$15,000
Contracted Services	\$25,000
Supplies & Materials	\$7,500
Capital Outlay	<u>\$55,000</u>

TOTAL 911 EXPENDITURES \$102,500

**GRAHAM COUNTY
REVALUATION FUND
BUDGET
FY 2023-2024**

REVALUATION FUND

REVENUES

Transfers from General Fund	\$0
Fund Balance Appropriated	<u>\$200,000</u>

TOTAL REVALUATION REVENUES \$200,000

EXPENDITURES

Additions to Fund Balance	\$125,000
Contracted Services	<u>\$75,000</u>

TOTAL REVALUATION EXPENDITURES \$200,000

**GRAHAM COUNTY
ECONOMIC DEVELOPMENT FUND
BUDGET
FY 2023-2024**

ECONOMIC DEVELOPMENT FUND

REVENUES

Investment Earnings	\$175,000
SCIF Grant - Courthouse	<u>\$5,000,000</u>

TOTAL ECONOMIC DEVELOPMENT REVENUES \$5,175,000

EXPENDITURES

Capital Outlay	<u>\$5,175,000</u>
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TOTAL ECONOMIC DEVELOPMENT EXPENDITURES \$5,175,000

**GRAHAM COUNTY
NATIONAL OPIOID SETTLEMENT FUND
BUDGET
FY 2023-2024**

NATIONAL OPIOID SETTLEMENT FUND

REVENUES

National Opioid Settlement Proceeds	\$150,803
Fund Balance	<u>\$224,260</u>

TOTAL NATIONAL OPIOID SETTLEMENT REVENUES \$375,063

EXPENDITURES

Opioid Mitigation Strategies	<u>\$375,063</u>
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TOTAL NATIONAL OPIOID SETTLEMENT EXPENDITURES \$375,063

**GRAHAM COUNTY
FINES AND FORFEITURES FUND
BUDGET
FY 2023-2024**

FINES AND FORFEITURES FUND

REVENUES

Fines and Forfeitures Collections	<u>\$20,000</u>
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TOTAL FINES AND FORFEITURES REVENUES	<u><u>\$20,000</u></u>
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EXPENDITURES

General Govt Expenditures	<u>\$20,000</u>
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TOTAL FINES AND FORFEITURES EXPENDITURES	<u><u>\$20,000</u></u>
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**GRAHAM COUNTY
DEED OF TRUST FUND
BUDGET
FY 2023-2024**

DEED OF TRUST FUND

REVENUES

Register of Deed - Funds Collected	<u>\$12,500</u>
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TOTAL DEED OF TRUST REVENUES	<u><u>\$12,500</u></u>
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EXPENDITURES

Register of Deed - Expenditures	<u>\$12,500</u>
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TOTAL DEED OF TRUST EXPENDITURES	<u><u>\$12,500</u></u>
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**GRAHAM COUNTY
REPRESENTATIVE PAYEE FUND
BUDGET
FY 2023-2024**

REPRESENTATIVE PAYEE FUND

REVENUES

Social Services Agency - Representative Payee Received	<u>\$450,000</u>
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TOTAL REPRESENTATIVE PAYEE REVENUES	<u><u>\$450,000</u></u>
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EXPENDITURES

Social Services Agency - Representative Payee Paid	<u>\$450,000</u>
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TOTAL REPRESENTATIVE PAYEE EXPENDITURES	<u><u>\$450,000</u></u>
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