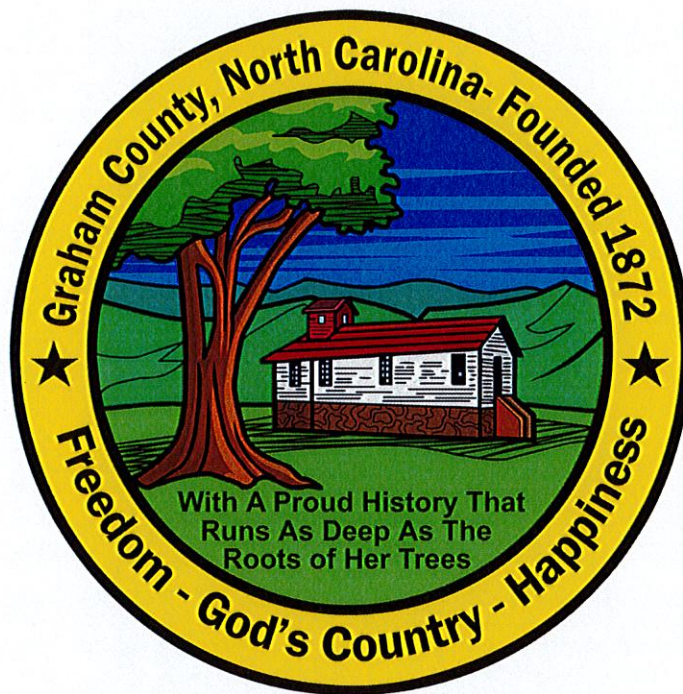


FILED

**Graham County
North Carolina**

2024 JUN 28 A 10:41
GRAHAM COUNTY, C.S.C.

BY *WAD*



**Budget Ordinance
Fiscal Year 2024-2025**

**GRAHAM COUNTY, NC
BUDGET
2024-2025**

GRAHAM COUNTY BUDGET FOR 2024-2025

In accordance with North Carolina 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 for

\$24,965,297

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.

INDEX

Budget Summary

Statutory Requirements and Ordinance Restrictions

Total County Funds

General Fund Revenues by Category

General Fund Expenditures by Function

Budgets by Fund:

 General – Fund 10 – Budgeted Expenditures by Department

 Special Revenue Funds

 American Rescue Plan Act Fund - Fund 25

 National Opioid Settlement Fund - Fund 35

 Representative Payee Fund - Fund 50

 Revaluation Fund - Fund 70

 911 Fund - Fund 80

 Dogwood Health Trust-CDBG Supplement Fund - Fund 85

 Capital Project Fund- Fund 90

 SCIF Courthouse - Fund 91

 EDC - Golden Leaf - Fund 92

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.

STATUTORY REQUIREMENTS AND ORDINANCE RESTRICTIONS

The ad valorem tax rate of \$0.59 per \$100.00 at full valuation and the revenue neutral rate of \$0.4570 per \$100 at full valuation are hereby established as the official tax rates for the County of Graham for the Fiscal Year 2024-2025. The rates were based on the total valuation of \$1,610,366,711 at 98 percent collection rate as determined 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 2024-2025. 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 2024-2025 recommended budget for all Graham County Funds has an annual operating budget of \$24,833,763. The County has established an annual budget for ten (10) separate funds. The funds can be paired into the following fund groupings.

General Fund - Fund 10	\$ 23,754,867.00	95%
 Special Revenue Funds		
American Rescue Plan Act Fund - Fund 25	\$ 4,021.00	
National Opioid Settlement Fund - Fund 35	\$ 98,584.00	
Representative Payee Fund - Fund 50	\$ 363,990.00	
Revaluation Fund - Fund 70	\$ 116,406.00	
911 Fund - Fund 80	\$ 178,000.00	
Dogwood Health Trust-CDBG Supplement Fund - Fund 85	\$ 1,335.00	
Capital Project Fund- Fund 90	\$ 174,867.00	
SCIF Courthouse Fund - Fund 91	\$ 272,820.00	
EDC - Golden Leaf Fund - Fund 92	\$ 407.00	
<hr/> Total Special Revenue Funds	<hr/> \$ 1,210,430.00	5%
 Total Operating Budget 2024-2025	 \$ 24,965,297.00	 100%

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 nine (9) Special Revenue Funds for FY 2024-2025: American Rescue Plan Act, National Opioid Settlement, Representative Payee, Revaluation, 911, Dogwood Health Trust-CDBG Supplement, Capital Project Fund, SCIF Courthouse, EDC-Golden Leaf Funds.

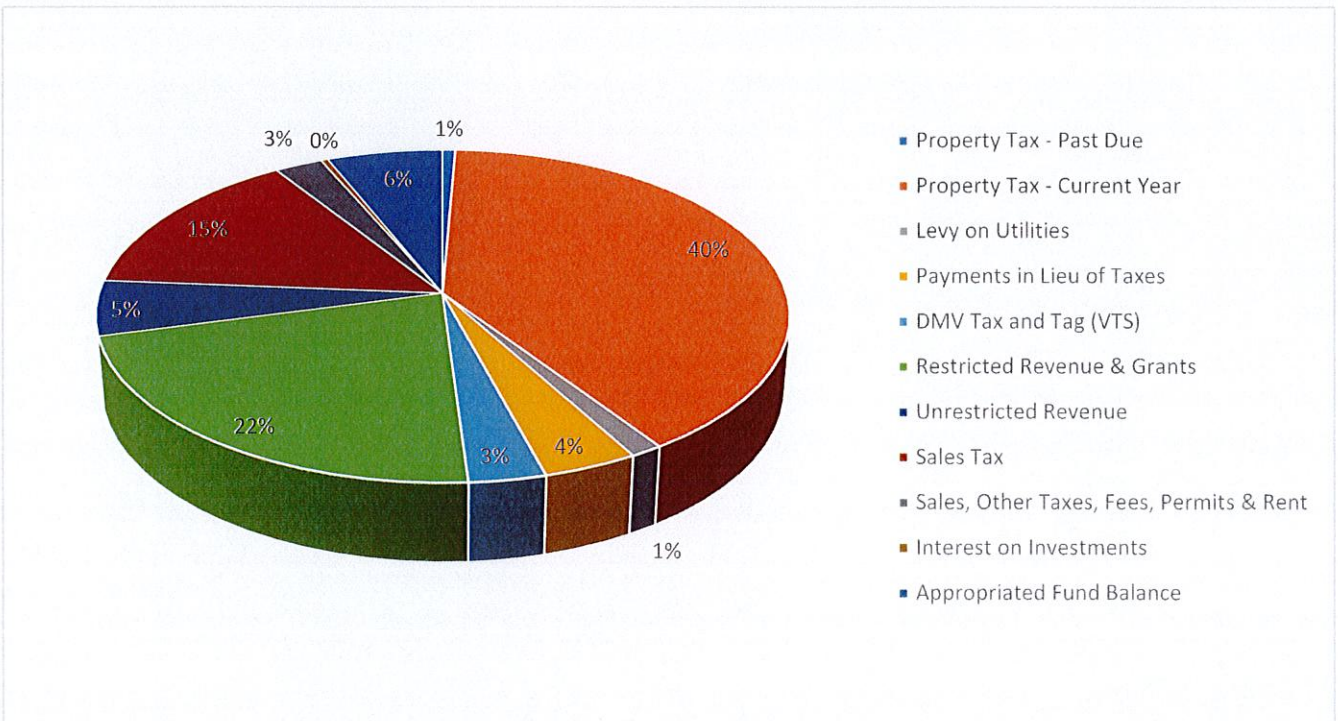
**GRAHAM COUNTY
REVENUES BY CATEGORY
FY 2024-2025**

GENERAL FUND REVENUES BY CATEGORY

The General Fund (Fund 10) with estimated revenues totaling \$23,754,867 derives its revenues from a variety of sources, as shown below:

SOURCES OF REVENUE

	Revenue	% of Total
Property Tax - Past Due	\$ 161,167.00	0.68%
Property Tax - Current Year	\$ 9,480,518.00	40%
Levy on Utilities	\$ 319,182.00	1.34%
Payments in Lieu of Taxes	\$ 921,648.00	3.88%
DMV Tax and Tag (VTS)	\$ 749,631.00	3.16%
Restricted Revenue & Grants	\$ 5,206,781.00	21.92%
Unrestricted Revenue	\$ 1,271,535.00	5.35%
Sales Tax	\$ 3,480,799.00	14.65%
Sales, Other Taxes, Fees, Permits & Rent	\$ 609,625.00	2.57%
Interest on Investments	\$ 90,508.00	0.38%
Appropriated Fund Balance	\$ 1,463,473.00	6.16%
	\$ 23,754,867.00	100%



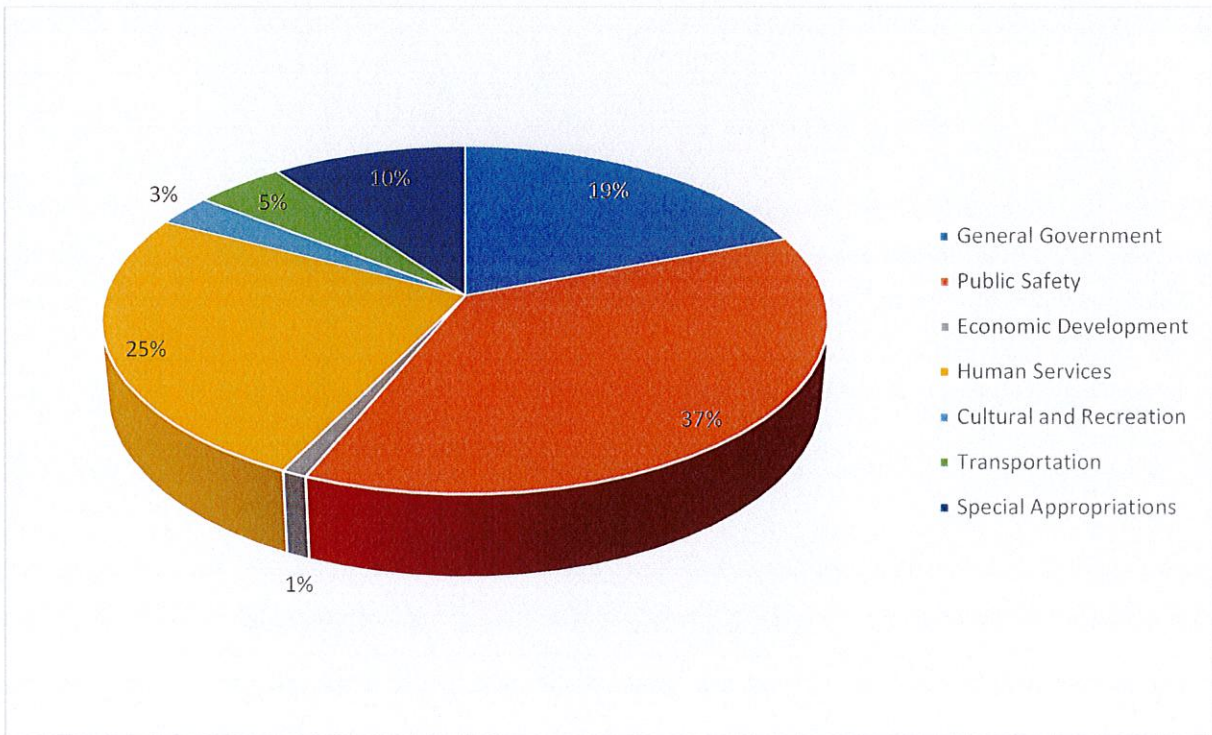
**GRAHAM COUNTY
EXPENDITURES BY FUNCTION
FY 2024-2025**

GENERAL FUND EXPENDITURES BY FUNCTION

The General Fund (Fund 10) with estimated expenditures totaling \$23,754,867 is comprised of separate expenditure categories as shown below:

EXPENDITURES BY FUNCTION

	Expenditures	% of Total
General Government	\$ 4,593,948.00	19.34%
Public Safety	\$ 8,781,256.00	36.97%
Economic Development	\$ 234,896.00	0.99%
Human Services	\$ 6,007,276.00	25.29%
Cultural and Recreation	\$ 686,921.00	2.89%
Transportation	\$ 1,091,501.00	4.59%
Special Appropriations	\$ 2,359,069.00	9.93%
	\$ 23,754,867.00	100.00%



**GRAHAM COUNTY
BUDGETED EXPENDITURES
FY 2024-2025**

GENERAL FUND – FUND 10

	FY 2024-2025 Budget
<u>GENERAL GOVERNMENT</u>	
Governing Body - Dept 410	\$ 565,638.00
Administration - Dept 420	\$ 543,063.00
Election Board - Dept 430	\$ 202,475.00
Finance - Dept 440	\$ 448,955.00
Tax Assessor/Mapping - Dept 450	\$ 185,102.00
Tax Collector - Dept 455	\$ 150,152.00
Register of Deeds - Dept 480	\$ 364,761.00
Building Maintenance - Dept 500	\$ 740,607.00
Custodial Services - Dept 501	\$ 342,970.00
Vehicle Maintenance - Dept 573	\$ 61,076.00
Project Management - Dept 600	\$ 83,578.00
Information Technology - Dept 622	\$ 408,011.00
Grounds - Dept 628	\$ 121,843.00
Cemetery - Dept 640	\$ 375,717.00
TOTAL GENERAL GOVERNMENT	\$ 4,593,948.00

	FY 2024-2025 Budget
<u>PUBLIC SAFETY</u>	
Sheriff Restricted/Grants - Dept 509	\$ 229,199.00
Sheriff - Dept 510	\$ 2,199,105.00
Communications - Dept 511	\$ 760,512.00
Courts - Dept 515	\$ 14,370.00
Jail - Dept 520	\$ 1,505,898.00
Emergency Management - Dept 526	\$ 199,258.00
Paramedicine - Dept 527	\$ 84,460.00
Sanitation - Dept 575	\$ 1,562,020.00
EMS/EMS Billing - Dept 602 & 624	\$ 2,226,434.00
TOTAL PUBLIC SAFETY	\$ 8,781,256.00

**GRAHAM COUNTY
BUDGETED EXPENDITURES
FY 2024-2025**

GENERAL FUND – FUND 10

	FY 2024-2025 Budget
<u>ECONOMIC DEVELOPMENT</u>	
Economic Development Commission - Dept 465	\$ 30,000.00
Building Inspector - Dept 495	\$ 204,896.00
TOTAL ECONOMIC DEVELOPMENT	\$ 234,896.00

	FY 2024-2025 Budget
<u>HUMAN SERVICES</u>	
Health Department - Depts 532-572	\$ 2,561,538.00
Veterans - Dept 607	\$ 1,500.00
Social Services - Depts 610-618	\$ 2,795,742.00
Senior Center	\$ 648,496.00
TOTAL HUMAN SERVICES	\$ 6,007,276.00

	FY 2024-2025 Budget
<u>CULTURAL & RECREATION</u>	
4-H Youth Education - Dept 604	\$ 19,916.00
Agriculture Extension - Dept 605	\$ 124,835.00
Soil & Water Conservation - Dept 606	\$ 75,002.00
Recreation/Swimming Pool - Depts 620-621	\$ 467,168.00
TOTAL CULTURAL & RECREATION	\$ 686,921.00

	FY 2024-2025 Budget
<u>TRANSPORTATION</u>	
Transportation - Depts 603, 609 & 627	\$ 1,091,501.00
TOTAL TRANSPORTATION	\$ 1,091,501.00

**GRAHAM COUNTY
BUDGETED EXPENDITURES
FY 2024-2025**

GENERAL FUND – FUND 10

	FY 2024-2025 Budget
<u>SPECIAL APPROPRIATIONS – Dept 699</u>	
Forest Service Control	\$ 67,958.00
Tricounty Community College	\$ 125,524.00
Regional Mental Health	\$ 6,000.00
Regional Library	\$ 95,000.00
Rescue Squads	\$ 10,000.00
Graham Co Historical Association	\$ 10,000.00
Heritage Festival	\$ 5,000.00
School Current Expense	\$ 1,357,725.00
Schools-USFS Timber Sale	\$ 121,591.00
State Of Franklin	\$ 4,000.00
Graham Co Fire Dept	\$ 45,000.00
Timber Receipts - Title III	\$ 30,398.00
Humane Society	\$ 20,000.00
GCS Student Aid	\$ 15,750.00
JCPC	\$ 80,723.00
Snowbird Fire Dept	\$ 45,000.00
Meadow Branch Fire Dept	\$ 45,000.00
Santeetlah Fire Dept	\$ 45,000.00
IOI	\$ 13,000.00
Stecoah Fire Dept	\$ 45,000.00
Burial Expense	\$ 5,000.00
Grace Place	\$ 20,000.00
Graham Cancer Support Group	\$ 5,000.00
Special Olympics	\$ 5,000.00
Stecoah Valley Center	\$ 15,000.00
Revaluation Fund	\$ 116,400.00
Yuletide Helpers	\$ 5,000.00
TOTAL APPROPRIATIONS	\$ 2,359,069.00
 <u>TOTAL GENERAL FUND (FUND 10) EXPENDITURES</u>	\$ 23,754,867.00

**GRAHAM COUNTY
BUDGETS BY FUND
FY 2024-2025**

AMERICAN RESCUE PLAN ACT FUND – FUND 25

REVENUES

Interest Income \$ 4,021.00

TOTAL AMERICAN RESCUE PLAN ACT REVENUES \$ 4,021.00

EXPENDITURES

Revenue Replacement \$ 4,021.00

TOTAL AMERICAN RESCUE PLAN ACT EXPENDITURES \$ 4,021.00

**GRAHAM COUNTY
BUDGETS BY FUND
FY 2024-2025**

NATIONAL OPIOID SETTLEMENT FUND – FUND 35

REVENUES

Interest Revenue	\$ 635.00
National Opioid Settlement Proceeds	<u>\$ 97,949.00</u>

TOTAL NATIONAL OPIOID SETTLEMENT REVENUES \$ 98,584.00

EXPENDITURES

Opioid Mitigation Strategies	<u>\$ 98,584.00</u>
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**TOTAL NATIONAL OPIOID SETTLEMENT
EXPENDITURES** \$ 98,584.00

**GRAHAM COUNTY
BUDGETS BY FUND
FY 2024-2025**

REPRESENTATIVE PAYEE FUND – FUND 50

REVENUES

Social Services Agency - Representative Payee Received	<u>\$ 363,990.00</u>
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TOTAL REPRESENTATIVE PAYEE REVENUES	<u><u>\$ 363,990.00</u></u>
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EXPENDITURES

Social Services Agency - Representative Payee Paid	<u>\$ 363,990.00</u>
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TOTAL REPRESENTATIVE PAYEE EXPENDITURES	<u><u>\$ 363,990.00</u></u>
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**GRAHAM COUNTY
BUDGETS BY FUND
FY 2024-2025**

REVALUATION FUND – FUND 70

REVENUES

Transfer from General Fund	\$ 116,406.00
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TOTAL REVALUATION REVENUES	\$ 116,406.00
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EXPENDITURES

Contracted Services	\$ 116,406.00
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TOTAL REVALUATION EXPENDITURES	\$ 116,406.00
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**GRAHAM COUNTY
BUDGETS BY FUND
FY 2024-2025**

911 FUND -- FUND 80

REVENUES

NC 911 Board	\$ 76,820.00
Fund Balance Appropriated	\$ 101,180.00

TOTAL 911 REVENUES \$ 178,000.00

EXPENDITURES

Phone Recurring & Maintenance	\$ 30,000.00
Software Maintenance	\$ 30,000.00
Hardware Maintenance	\$ 25,000.00
Training	\$ 5,000.00
Capital Outlay	\$ 88,000.00

TOTAL 911 EXPENDITURES \$ 178,000.00

**GRAHAM COUNTY
BUDGETS BY FUND
FY 2024-2025**

DOGWOOD HEALTH TRUST-CDBG SUPPLEMENT FUND – FUND 85

REVENUES

Interest Income	<u>\$ 1,335.00</u>
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TOTAL DHT-CDBG SUPPLEMENT REVENUES	<u><u>\$ 1,335.00</u></u>
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EXPENDITURES

Rehabilitation Activities	<u>\$ 1,335.00</u>
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TOTAL DHT-CDBG SUPPLEMENT EXPENDITURES	<u><u>\$ 1,335.00</u></u>
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**GRAHAM COUNTY
BUDGETS BY FUND
FY 2024-2025**

CAPITAL PROJECT FUND – FUND 90

REVENUES

Interest Income	<u>\$ 174,867.00</u>
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TOTAL CAPITAL PROJECT REVENUES	<u><u>\$ 174,867.00</u></u>
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EXPENDITURES

Capital Outlay	<u>\$ 174,867.00</u>
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TOTAL CAPITAL PROJECT EXPENDITURES	<u><u>\$ 174,867.00</u></u>
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**GRAHAM COUNTY
BUDGETS BY FUND
FY 2024-2025**

SCIF COURTHOUSE FUND – FUND 91

REVENUES

Investment Earnings	<u>\$ 272,820.00</u>
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TOTAL SCIF COURTHOUSE REVENUES	<u><u>\$ 272,820.00</u></u>
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EXPENDITURES

Capital Outlay	<u>\$ 272,820.00</u>
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TOTAL SCIF COURTHOUSE EXPENDITURES	<u><u>\$ 272,820.00</u></u>
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**GRAHAM COUNTY
BUDGETS BY FUND
FY 2024-2025**

EDC – GOLDEN LEAF FUND – FUND 92

REVENUES

Investment Earnings	\$ 407.00
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TOTAL EDC-GOLDEN LEAF REVENUES	\$ 407.00
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EXPENDITURES

Capital Outlay	\$ 407.00
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TOTAL EDC-GOLDEN LEAF EXPENDITURES	\$ 407.00
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GRAHAM COUNTY, NC
BUDGET
2024-2025

FILED

2024 JUN 28 A 10:41
GRAHAM COUNTY, C.S.C.

Approved and adopted this the 27th day of June, 2024.

BY JA

X [Signature]
Jacob Nelms, Commissioner Chair

X [Signature]
Connie Orr, Commissioner

X [Signature]
Natasha Williams, Commissioner Co-Chair

X [Signature]
Stacy R. Carpenter, Finance Officer

X [Signature]
Lynn Cody, Commissioner

ATTEST:

X [Signature]
Kim Crisp, Clerk to the Board

X [Signature]
Keith Eller, Commissioner

