



2018 JUN 20 P 12:44
GRAHAM COUNTY, C.S.C.

FILED

BY 

Graham County North Carolina

Budget Ordinance

2018-19

**GRAHAM COUNTY, NC
GENERAL BUDGET
2018-19**

GRAHAM COUNTY GENERAL BUDGET FOR 2018-19

In accordance with North Carolina Statute 159-11, the Graham County Fiscal Year 2018-19 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 \$ 17,020,116 .

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/county manager office for review. The line item budget is utilized for analytical purpose and internal management use.

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- Revaluation Fund
- EDC Fund
- 911 Call Center Capital Project Fund

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Statutory Requirements and Ordinance Restrictions

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An Ad valorem Tax Rate of \$.585 per \$100.00 at full valuation is hereby established as the official tax for the County of Graham for the Fiscal Year 2018-2019. The rate is based on the total valuation of \$ 1,041,269,674 at 96.64 percent collection. The revenue neutral rate is \$.5293 per \$100 at full valuation at the last revaluation. The full \$.585 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 amount 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. The 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 2018-19. The Budget Officer shall administer the budget and insure 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.


Approved and adopted this the 19 Day of June, 2018.


Keith Eller, Chair

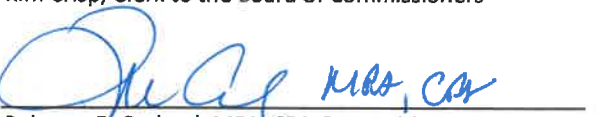

Connie Orr, Vice Chair


Jacob Nelms, Member


Dale Wiggins, Member


Raymond Williams, Member


Kim Crisp, Clerk to the Board of Commissioners


Rebecca E. Garland, MPA, CPA County Manager


Rebecca E. Garland, MPA, CPA, Finance Officer



Total County Funds

The FY 2018-19 recommended budget for all Graham County Funds has an annual operating budget of The county has established an annual budget for four (4) separate funds. These funds can be paired in to the following fund groupings.

General Fund	\$ 15,913,116	93.50%
Special Revenue Funds		
Revaluation	30,000	0.18%
911 Fund	320,000	1.88%
Economic Development Fund	757,000	4.45%
Total Special Revenue Funds	1,107,000	6.50%
Total Operating Budget - 2018-19	\$ 17,020,116	100.00%
Capital Projects Fund (Presented for Informational Purposes)		
911 Call Center Capital Grant	\$ 1,500,000	
Total Capital Projects under Ordinance	\$ 1,500,000	

General Fund - The General Fund is the general operating fund of the County. It is used to account for all of 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 three (3) Special Revenue Funds for FY 2018-19: Revaluation Fund , 911 Fund, and Economic Development Fund.

Capital Projects Fund: Capital Project Funds are used to account for the financial resources to be used for acquisition and construction of major capital facilities. These funds have a project budget as opposed to an annual budget. Construction of the 911 Call Center will be completed in the fiscal year 2018-19. The amounts presented represented the funds to be expended in the 2018-19 budget year. Capital Projects are presented for informational purposes only. A capital project ordinance is in place for the 2018-19 budget year.

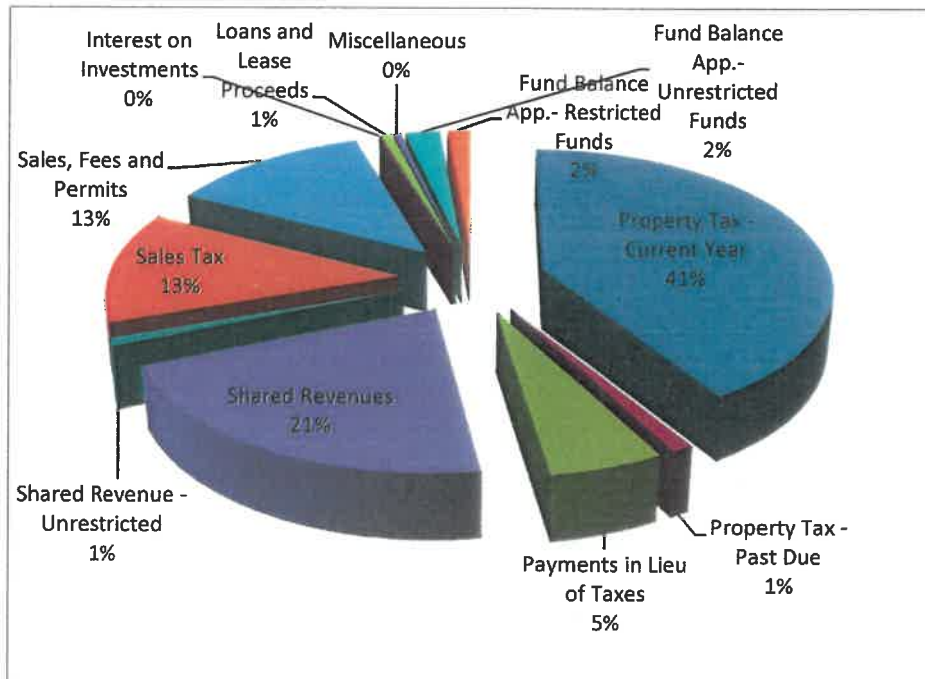
GRAHAM COUNTY
GENERAL FUND
REVENUES BY CATEGORY
FY 2018-19

General Fund Revenues By Category

The General Fund with estimated revenues totaling \$ 15,913,116 derives its revenues from a variety of sources, as shown below:

SOURCES OF REVENUE

	Revenue	% of Total
Property Tax - Current Year	6,538,150	41.09%
Property Tax - Past Due	160,978	1.01%
Payments in Lieu of Taxes	869,450	5.46%
Shared Revenues	3,361,924	21.13%
Shared Revenue -Unrestricted	139,350	0.88%
Sales Tax	2,060,385	12.95%
Sales, Fees and Permits	2,022,492	12.71%
Interest on Investments	8,436	0.05%
Loans and Lease Proceeds	108,500	0.68%
Miscellaneous	65,500	0.41%
Fund Balance App.- Unrestricted Funds	343,494	
Fund Balance App.- Restricted Funds	234,457	1.47%
	\$ 15,913,116	100.00%



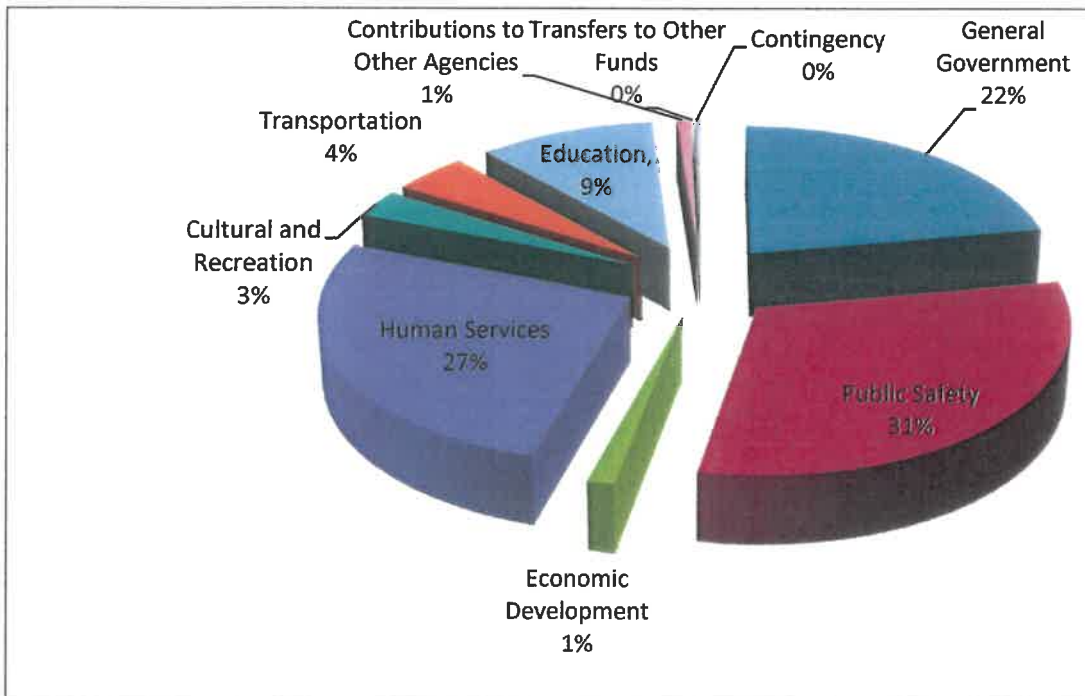
GRAHAM COUNTY
EXPENDITURES BY FUNCTION
FY 2018-19

General Fund Expenditures By Function

The General Fund Budget totaling \$15,913,116 is comprised of separate expenditure categories as shown below.

EXPENDITURES BY FUNCTION

General Government	\$ 3,523,704	22.14%
Public Safety	4,904,055	30.82%
Economic Development	207,119	1.30%
Human Services	4,240,123	26.65%
Cultural and Recreation	480,019	3.02%
Transportation	690,792	4.34%
Education, Including Debt Service	1,677,259	10.54%
Contributions to Other Agencies	130,045	0.82%
Transfers to Other Funds	10,000	0.06%
Contingency	50,000	0.31%
	\$ 15,913,116	100%



GRAHAM COUNTY
 GENERAL FUND
 BUDGETED EXPENDITURES
 FY 2018-19

GENERAL FUND

FY 2018-19
 BUDGET

GENERAL GOVERNMENT

GOVERNING BODY - OPERATIONS	\$	518,925
GOVERNING BODY - CONTINGENCY FOR COURTS		100,000
GOVERNING BODY - SALES TAX REVERSION SCHOOL CAPITAL		85,000
ADMINISTRATION		576,758
BOARD OF ELECTIONS		172,583
FINANCE		182,667
TAX ASSESSOR		132,929
TAX MAPPING		79,851
TAX COLLECTOR		119,003
REGISTER OF DEEDS		195,615
PUBLIC BUILDINGS & GROUNDS		768,113
VEHICLE MAINTENANCE		58,141
COMPUTER SUPPORT		260,221
CEMETARY		273,898
CONTINGENCY		50,000
		<hr/>
TOTAL GENERAL GOVERNMENT		3,573,704

PUBLIC SAFETY

SHERIFF		1,406,722
JAIL		873,312
AMBULANCE		1,125,103
EMS BILLING		20,100
DISTRICT COURT		9,450
CIVIL PREPAREDNESS		79,071
COMMUNICATIONS		485,448
SANITATION		675,899
EBCI FUEL (REIMBURSED EXP)		20,000
NC FOREST CONTROL		29,500
FIRE PROTECTION AND RESCUE		139,250
USFS TIMBER RECEIPTS FOR FIRE PROTECTION		40,200
		<hr/>
TOTAL PUBLIC SAFETY		4,904,055

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2018-19

ECONOMIC DEVELOPMENT

COUNTY PLANNER	72,212
ECONOMIC DEVELOPMENT COMMISSION GRANTS	12,000
SOUTHWESTERN COMMISSION - DUES	6,035
BUILDING INSPECTION	116,872
TOTAL ECONOMIC DEVELOPMENT	207,119

HUMAN SERVICES

HEALTH DEPARTMENT	1,663,822
SOCIAL SERVICES	2,153,181
SENIOR CENTER	419,120
VETERANS	4,000
TOTAL HUMAN SERVICES	4,240,123

CULTURAL AND RECREATION

AGRICULTURE EXTENSION	91,223
4 H	12,000
SOIL AND WATER	78,043
RECREATION	186,146
SWIMMING POOL	37,607
CONTRIBUTION TO REGIONAL LIBRARY	75,000
TOTAL CULTURAL AND RECREATION	480,019

TRANSPORTATION

COMMUNITY TRANSPORTATION	690,792
TOTAL TRANSPORTATION	690,792

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2018-19

SPECIAL APPROPRIATIONS

EDUCATION

PUBLIC SCHOOLS - CURRENT EXPENSE	1,000,000
PUBLIC SCHOOLS - CAPITAL OUTLAY	15,000
PUBLIC SCHOOLS - TIMBER - SRS	160,800
DEBT SERVICE:	
GENERAL OBLIGATION BONDS	291,886
QZAB SCHOOL DEBT	84,394
TRI COUNTY COMMUNITY COLLEGE	<u>125,179</u>
TOTAL EDUCATION	1,677,259

CONTRIBUTIONS TO NONPROFIT ORGANIZATIONS

JCPC	60,845
REGIONAL MENTAL HEALTH	6,000
HERITAGE FESTIVAL	10,000
STATE OF FRANKLIN	4,000
INDUSTRIAL OPPORTUNITIES	13,000
GRAHAM COUNTY FOOD BANK	11,200
GRAHAM COUNTY HISTORICAL ASSOCIATION	10,000
GRAHAM COUNTY SPECIAL OLYMPICS	5,000
CHURCH MOUSE MINISTRIES COMMUNITY GARDEN FUND	5,000
STECOAH VALLEY CENTER	<u>5,000</u>
TOTAL SPECIAL APPROPRIATIONS	130,045

TRANSFERS TO REVALUATION FUND 10,000

TOTAL GENERAL FUND EXPENDITURES \$ 15,913,116

GRAHAM COUNTY
911 FUND
BUDGETED EXPENDITURES
FY 2018-19

EMERGENCY TELEPHONE SYSTEM FUND

REVENUES

NC 911 BOARD	\$ -
FUND BALANCE APPROPRIATED	<u>320,000</u>
TOTAL 911 REVENUES	<u><u>\$ 320,000</u></u>

EXPENDITURES

TELEPHONE SERVICE	\$ 15,000
CONTRACTED SERVICES	55,000
CAPITAL OUTLAY	<u>250,000</u>
TOTAL 911 EXPENDITURES	<u><u>\$ 320,000</u></u>

GRAHAM COUNTY
REVALUATION FUND
BUDGETED EXPENDITURES
FY 2018-19

REVALUATION FUND

TRANSFERS FROM GENERAL FUND	\$ 10,000
FUND BALANCE APPROPRIATED	<u>20,000</u>
TOTAL REVENUES	<u><u>\$ 30,000</u></u>
CONTRACTED SERVICES	<u>\$ 30,000</u>
TOTAL EXPENDITURES	<u><u>\$ 30,000</u></u>

GRAHAM COUNTY
ECONOMIC DEVELOPMENT FUND
BUDGETED EXPENDITURES
FY 2018-19

ECONOMIC DEVELOPMENT FUND

REVENUES

Fund Balance Appropriated

\$ 757,000

EXPENDITURES

Capital Outlay - Health Care Project

\$ 757,000

GRAHAM COUNTY
CAPITAL PROJECTS FUND
BUDGETED EXPENDITURES
FY 2018-19

911 CALL CENTER CAPITAL GRANT FUND

GRANT REVENUES \$ 1,500,000

EXPENDITURES

STANLEY PROJECT \$ 1,500,000

PRESENTED FOR INFORMATIONAL PURPOSES ONLY - A CAPITAL PROJECT ORDINANCE WAS PUT
IN PLACE BUDGET YEAR 2015-16.