

Graham County
North Carolina



Budget Ordinance
Fiscal Year 2019-20

GRAHAM COUNTY, NC
GENERAL BUDGET
2019-20

GRAHAM COUNTY GENERAL BUDGET FOR 2019-20

In accordance with North Carolina Statute 159-11, the Graham County Fiscal Year 2017-18 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 \$ 17,940,749 .

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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Budget Summary

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General

911 Fund

Revaluation Fund

Economic Development Fund

Statutory Requirements and Ordinance Restrictions

An Ad valorem Tax Rate of \$.65 per \$100.00 at full valuation is hereby established as the official tax for the County of Graham for the Fiscal Year 2019-2020. The rate is based on the total valuation of \$ 1,037,923,805 at 97.41 percent collection. The revenue neutral rate is \$.5951 per \$100 at full valuation at the last revaluation. The full \$.65 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 2019-20. 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 25 Day of June, 2019.



Dale Wiggins, Chairman



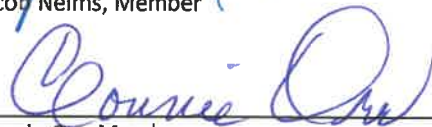
Lynn Cody, Vice Chairman



Keith Eller, Member



Jacob Nelms, Member



Connie Orr, 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 2019-20 recommended budget for all Graham County Funds has an annual operating budget of \$17,940,749. 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	\$ 16,818,749	93.75%
Special Revenue Funds		
Revaluation	45,000	0.25%
911 Fund	320,000	1.78%
Economic Development Fund	757,000	4.22%
Total Special Revenue Funds	1,122,000	6.25%
Total Operating Budget - 2019-20	\$ 17,940,749	100.00%

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 fess. 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 2019-20: 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 2019-20. The amounts presented represented the funds to be expended in the 2019-20 budget year. Capital Projects are presented for informational purposes only. A capital project ordinance will be set in place for the 2019-20 budget year.

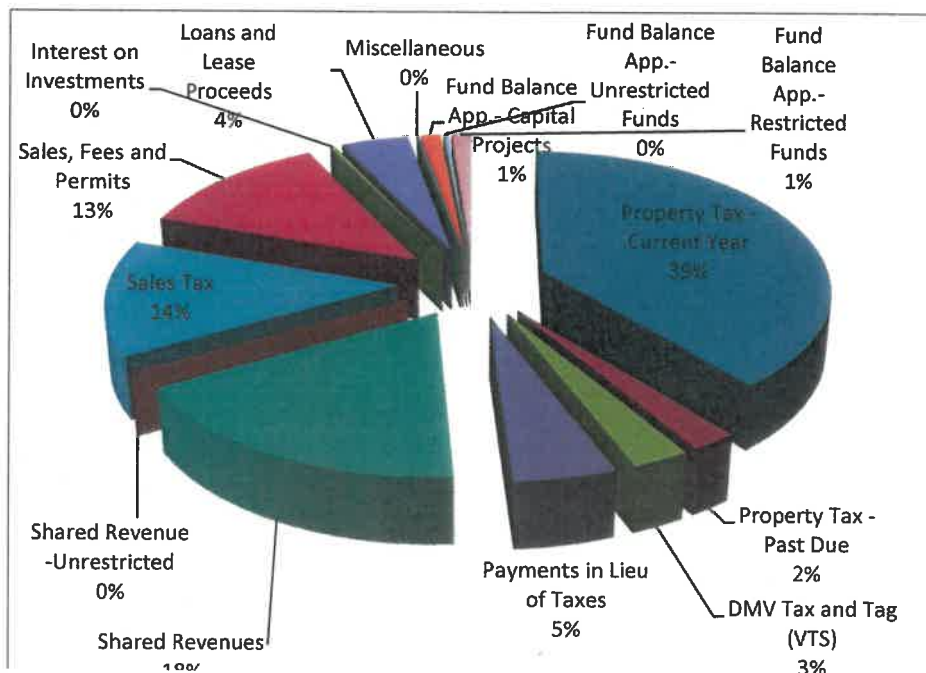
GRAHAM COUNTY
GENERAL FUND
REVENUES BY CATEGORY
FY 2018-19

General Fund Revenues By Category

The General Fund with estimated revenues totaling \$ 16,818,749 derives its revenues from a variety of sources, as shown below:

SOURCES OF REVENUE

	Revenue	% of Total
Property Tax - Current Year	\$ 6,571,770	39.07%
Property Tax - Past Due	377,252	2.24%
DMV Tax and Tag (VTS)	468,000	2.78%
Payments in Lieu of Taxes	819,000	4.87%
Shared Revenues	2,979,337	17.71%
Shared Revenue -Unrestricted	4,000	0.02%
Sales Tax	2,255,900	13.41%
Sales, Fees and Permits	2,114,055	12.57%
Interest on Investments	37,200	0.22%
Loans and Lease Proceeds	715,000	4.25%
Miscellaneous	17,500	0.10%
Fund Balance App.- Capital Projects	200,000	1.19%
Fund Balance App.- Unrestricted Funds	51,651	0.31%
Fund Balance App.- Restricted Funds	208,084	1.24%
	\$ 16,818,749	100.00%



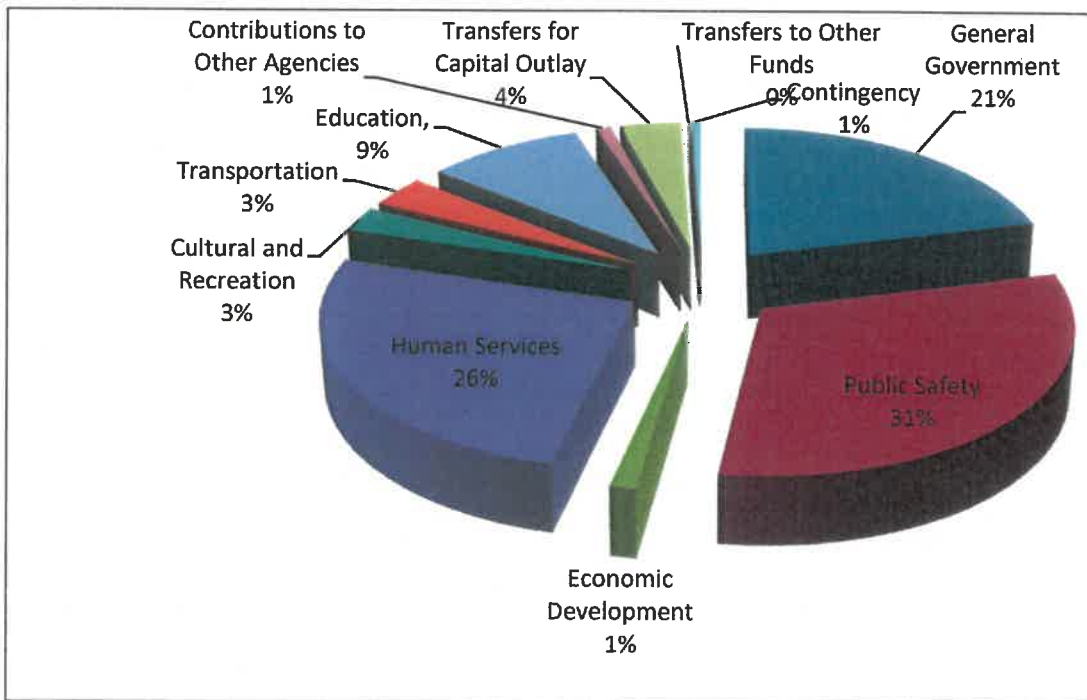
GRAHAM COUNTY
EXPENDITURES BY FUNCTION
FY 2018-19

General Fund Expenditures By Function

The General Fund Budget totaling \$16,818,749 is comprised of separate expenditure categories as shown below.

EXPENDITURES BY FUNCTION

General Government	\$	3,533,209	21.01%
Public Safety		5,252,386	31.23%
Economic Development		205,876	1.22%
Human Services		4,393,338	26.12%
Cultural and Recreation		456,615	2.71%
Transportation		570,062	3.39%
Education, Including Debt Service		1,557,218	9.26%
Contributions to Other Agencies		145,045	0.86%
Transfers for Capital Outlay		600,000	3.57%
Transfers to Other Funds		10,000	0.06%
Contingency		95,000	0.56%
	\$	16,818,749	100%



GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2019-20

<u>GENERAL FUND</u>	<u>FY 2019-20</u>
<u>GENERAL GOVERNMENT</u>	<u>BUDGET</u>
GOVERNING BODY - OPERATIONS	\$. 336,955
GOVERNING BODY - CONTINGENCY FOR COURTS	100,000
GOVERNING BODY - SALES TAX REVERSION SCHOOL CAPITAL	85,000
GOVERNING BODY - TRANSFER TO COURTHOUSE FUND	177,366
ADMINISTRATION	516,609
BOARD OF ELECTIONS	175,269
FINANCE	179,946
TAX ASSESSOR	123,742
TAX MAPPING	80,257
TAX COLLECTOR	118,980
REGISTER OF DEEDS	204,255
PUBLIC BUILDINGS & GROUNDS	782,446
VEHICLE MAINTENANCE	50,736
COMPUTER SUPPORT	316,784
CEMETARY	284,864
CONTINGENCY	50,000
CONTINGENCY - SHERIFF EQUIPMENT	45,000
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TOTAL GENERAL GOVERNMENT	3,628,209
<u>PUBLIC SAFETY</u>	
SHERIFF	1,548,296
JAIL	877,836
AMBULANCE	1,273,305
EMS BILLING	37,600
DISTRICT COURT	8,950
CIVIL PREPAREDNESS	96,011
COMMUNICATIONS	484,055
SANITATION	729,560
EBCI FUEL (REIMBURSED EXP)	-
NC FOREST CONTROL	57,523
FIRE PROTECTION AND RESCUE	139,250
USFS TIMBER RECEIPTS FOR FIRE PROTECTION	-
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TOTAL PUBLIC SAFETY	5,252,386

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2019-20

ECONOMIC DEVELOPMENT

COUNTY PLANNER	74,181
ECONOMIC DEVELOPMENT COMMISSION GRANTS	12,000
SOUTHWESTERN COMMISSION - DUES	6,035
BUILDING INSPECTION	113,660
TOTAL ECONOMIC DEVELOPMENT	205,876

HUMAN SERVICES

HEALTH DEPARTMENT	1,533,204
SOCIAL SERVICES	2,199,000
HUMAN SERVICES CONTINGENCY	319,240
SENIOR CENTER	337,894
VETERANS	4,000
TOTAL HUMAN SERVICES	4,393,338

CULTURAL AND RECREATION

AGRICULTURE EXTENSION	92,515
4 H	10,000
SOIL AND WATER	77,823
RECREATION	167,170
SWIMMING POOL	34,107
CONTRIBUTION TO REGIONAL LIBRARY	75,000
TOTAL CULTURAL AND RECREATION	456,615

TRANSPORTATION

COMMUNITY TRANSPORTATION	570,062
TOTAL TRANSPORTATION	570,062

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2019-20

SPECIAL APPROPRIATIONS

EDUCATION

PUBLIC SCHOOLS - CURRENT EXPENSE	1,000,000
PUBLIC SCHOOLS - CAPITAL OUTLAY	15,000
PUBLIC SCHOOLS - TIMBER - SRS	40,200
DEBT SERVICE:	
GENERAL OBLIGATION BONDS	292,100
QZAB SCHOOL DEBT	84,394
TRI COUNTY COMMUNITY COLLEGE	<u>125,524</u>
TOTAL EDUCATION	1,557,218

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
CELEBRATE RECOVERY - ADDICTION RECOVERY	5,000
CHURCH MOUSE MINISTRIES COMMUNITY GARDEN FUND	10,000
STECOAH VALLEY CENTER	<u>10,000</u>
TOTAL SPECIAL APPROPRIATIONS	145,045

TRANSFERS TO REVALUATION FUND	<u>10,000</u>
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CAPITAL OUTLAY PROJECTS

SANITATION EQUIPMENT - USDA FUNDED	400,000
TRANSFERS FOR BUILDING CAPITAL PROJECTS	<u>200,000</u>
TOTAL CAPITAL OUTLAY PROJECTS	<u>600,000</u>

TOTAL GENERAL FUND EXPENDITURES	<u><u>\$ 16,818,749</u></u>
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GRAHAM COUNTY
911 FUND
BUDGETED EXPENDITURES
FY 2019-20

EMERGENCY TELEPHONE SYSTEM FUND

REVENUES

NC 911 BOARD	\$ 195,000
FUND BALANCE APPROPRIATED	<u>125,000</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 2019-20

REVALUATION FUND

TRANSFERS FROM GENERAL FUND	\$ 10,000
FUND BALANCE APPROPRIATED	<u>35,000</u>
TOTAL REVENUES	<u><u>\$ 45,000</u></u>
CONTRACTED SERVICES	<u>\$ 45,000</u>
TOTAL EXPENDITURES	<u><u>\$ 45,000</u></u>

GRAHAM COUNTY
ECONOMIC DEVELOPMENT FUND
BUDGETED EXPENDITURES
FY 2019-20

ECONOMIC DEVELOPMENT FUND

REVENUES

Fund Balance Appropriated

\$ 757,000

EXPENDITURES

Capital Outlay - Health Care Project

\$ 757,000

GRAHAM COUNTY
CAPITAL PROJECTS FUND
PROJECTED EXPENDITURES
FY 2019-20

CAPITAL PROJECTS

REVENUES

QUARTER CENT SALES TAX	\$ 190,000
TRANSFERS FROM GENERAL FUND	377,366
TOTAL REVENUES	<u>\$ 567,366</u>

EXPENDITURES

RECREATION BUILDING	\$ 100,000
ELECTION BOARD RENOVATIONS	100,000
COURTHOUSE PLANNING	65,000
ADDITIONS TO COURTHOUSE FUND	302,366
TOTAL CAPITAL PROJECT EXPENDITURES	<u>\$ 567,366</u>

**THIS FUND IS FOR INFORMATIONAL PURPOSES ONLY AND NOT A PART OF THE BUDGET
ORDINANCE FOR 2019-20. A SEPARATE CAPITAL PROJECT ORDINANCE WILL BE SET IN PLACE.**