



Graham County North Carolina

DRAFT Budget Ordinance

2017-18

**GRAHAM COUNTY, NC**  
**GENERAL BUDGET**  
**2017-18**

**GRAHAM COUNTY GENERAL BUDGET FOR 2017-18**

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 \$ 15,450,811 .

**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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Budgets By Fund Type:

- General
- 911 Fund
- Revaluation Fund
- EDC Fund
- 911 Call Center Capital Project Fund
- Parks and Recreation Trust Fund

## **Statutory Requirements and Ordinance Restrictions**

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 2017-2018. The rate is based on the total valuation of \$ 1,036,826,852 at 96.32 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 2017-18. 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 \_\_\_\_\_ Day of June, 2017.

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Keith Eller, Chair

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Connie Orr, Vice Chair

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Jacob Nelms, Member

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Dale Wiggins, Member

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Raymond Williams, Member

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Kim Crisp, Clerk to the Board of Commissioners

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Rebecca E. Garland, MPA, CPA County Manager

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Rebecca E. Garland, MPA, CPA, Finance Officer

## Total County Funds

The FY 2017-18 recommended budget for all Graham County Funds has an annual operating budget of The county has established an annual budget for six (6) separate funds. These funds can be paired in to the following fund groupings.

<b>General Fund</b>	<b>\$ 15,139,661</b>	<b>97.99%</b>
<b>Special Revenue Funds</b>		
Revaluation	55,000	0.36%
911 Fund	256,000	1.66%
Economic Development Fund	150	0.00%
<b>Total Special Revenue Funds</b>	<b>311,150</b>	<b>2.01%</b>
<b>Total Operating Budget - 2017-18</b>	<b><u>\$ 15,450,811</u></b>	<b>100.00%</b>
<b>Capital Projects Fund (Presented for Informational Purposes)</b>		
911 Call Center Capital Grant	\$ 3,400,000	
Stanley Park	466,588	
<b>Total Capital Projects under Ordinance</b>	<b><u>\$ 3,866,588</u></b>	

**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 four (4) Special Revenue Funds for FY 2017-18: Revaluation Fund, 911 Fund, Economic Development Fund, and USDA Housing Rehabilitation 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. The PARTF Stanley Park Project and the 911 Call Center will be constructed during 2017-18. Capital Projects are presented for informational purposes only. A capital project ordinance is in place for both projects.

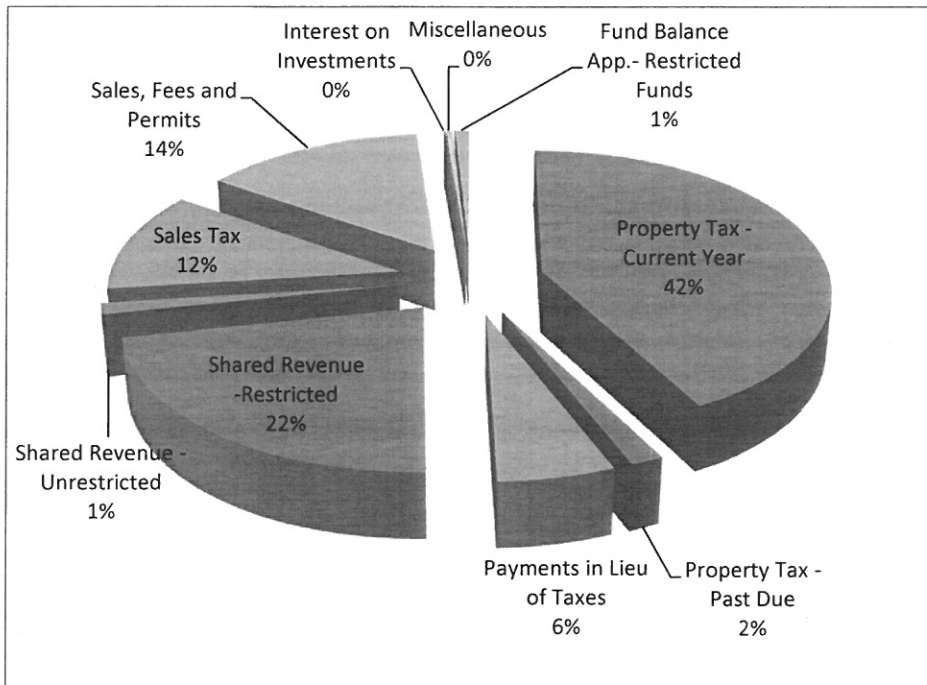
GRAHAM COUNTY  
 GENERAL FUND  
 REVENUES BY CATEGORY  
 FY 2017-18

**General Fund Revenues By Category**

The General Fund with estimated revenues totaling \$ 15,139,661 derives its revenues from a variety of sources, as shown below:

**SOURCES OF REVENUE**

	Revenue	% of Total
Property Tax - Current Year	\$ 6,409,229	42.33%
Property Tax - Past Due	\$ 244,570	1.62%
Payments in Lieu of Taxes	850,000	5.61%
Shared Revenue -Restricted	3,350,860	22.13%
Shared Revenue -Unrestricted	196,425	1.30%
Sales Tax	1,757,600	11.61%
Sales, Fees and Permits	2,124,983	14.04%
Interest on Investments	7,496	0.05%
Miscellaneous	60,000	0.40%
Fund Balance App.- Restricted Funds	138,498	0.91%
	<b>\$ 15,139,661</b>	<b>100.00%</b>



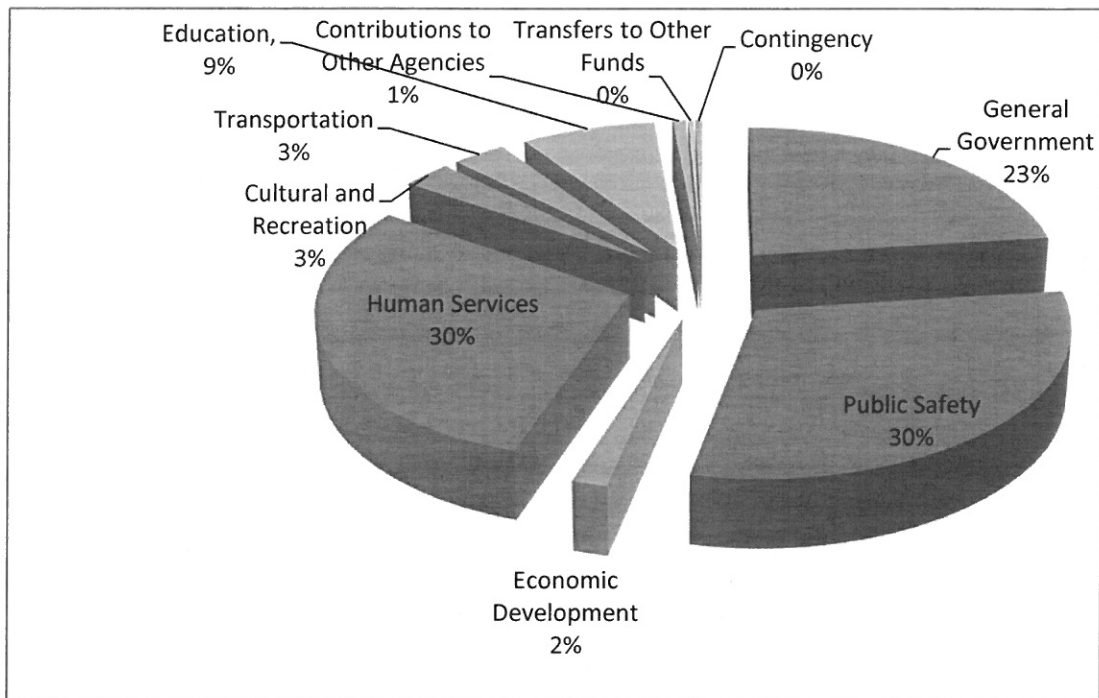
GRAHAM COUNTY  
EXPENDITURES BY FUNCTION  
FY 2017-18

**General Fund Expenditures By Function**

The General Fund Budget totaling \$15,139,661 is comprised of separate expenditure categories as shown below.

**EXPENDITURES BY FUNCTION**

General Government	\$ 3,472,083	22.93%
Public Safety	4,596,210	30.36%
Economic Development	251,132	1.66%
Human Services	4,480,990	29.60%
Cultural and Recreation	442,438	2.92%
Transportation	477,432	3.15%
Education, Including Debt Service	1,190,331	7.86%
Contributions to Other Agencies	115,045	0.76%
Transfers to Other Funds	50,000	0.33%
Contingency	64,000	0.42%
	<b>\$ 15,139,661</b>	<b>100%</b>



GRAHAM COUNTY  
 GENERAL FUND  
 BUDGETED EXPENDITURES  
 FY 2017-18

**GENERAL FUND**

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FY 2017-18  
 BUDGET

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**GENERAL GOVERNMENT**

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GOVERNING BODY - OPERATIONS	\$	541,489
GOVERNING BODY - CAPITAL OUTLAY		-
ADMINISTRATION		633,885
BOARD OF ELECTIONS		159,955
FINANCE		241,892
TAX ASSESSOR		174,746
TAX MAPPING		79,229
TAX COLLECTOR		115,221
REGISTER OF DEEDS		195,469
PUBLIC BUILDINGS & GROUNDS		830,255
VEHICLE MAINTENANCE		49,579
COMPUTER SUPPORT		202,000
CEMETARY		248,363
CONTINGENCY		64,000
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<b>TOTAL GENERAL GOVERNMENT</b>		<b>3,536,083</b>

**PUBLIC SAFETY**

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SHERIFF		1,219,090
JAIL		816,483
AMBULANCE		1,138,557
EMS BILLING		35,150
DISTRICT COURT		9,450
CIVIL PREPAREDNESS		130,287
COMMUNICATIONS		390,667
SANITATION		652,301
EBCI FUEL (REIMBURSED EXP)		20,000
NC FOREST CONTROL		44,975
FIRE PROTECTION AND RESCUE		139,250
USFS TIMBER RECEIPTS FOR FIRE PROTECTION		-
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<b>TOTAL PUBLIC SAFETY</b>		<b>4,596,210</b>

**ECONOMIC DEVELOPMENT**

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COUNTY PLANNER		75,615
BUILDING INSPECTION/CAPITAL PROJECTS		175,517
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<hr/> <b>251,132</b>



GRAHAM COUNTY  
GENERAL FUND  
BUDGETED EXPENDITURES  
FY 2017-18

**HUMAN SERVICES**

HEALTH DEPARTMENT	1,455,067
SOCIAL SERVICES	2,741,349
SENIOR CENTER	280,574
VETERANS	4,000
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<b>TOTAL HUMAN SERVICES</b>	<b>4,480,990</b>

**CULTURAL AND RECREATION**

AGRICULTURE EXTENSION	84,146
4 H	12,000
SOIL AND WATER	72,403
RECREATION	166,582
SWIMMING POOL	37,307
CONTRIBUTION TO REGIONAL LIBRARY	70,000
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<b>TOTAL CULTURAL AND RECREATION</b>	<b>442,438</b>

**TRANSPORTATION**

COMMUNITY TRANSPORTATION	477,432
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<b>TOTAL TRANSPORTATION</b>	<b>477,432</b>

**SPECIAL APPROPRIATIONS**

EDUCATION

PUBLIC SCHOOLS - CURRENT EXPENSE	570,000
PUBLIC SCHOOLS - CURRENT EXPENSE CONTINGENCY	60,000
PUBLIC SCHOOLS - CAPITAL OUTLAY	16,500
PUBLIC SCHOOLS - TIMBER	42,000
DEBT SERVICE:	
GENERAL OBLIGATION BONDS	292,562
QZAB SCHOOL DEBT	84,394
TRI COUNTY COMMUNITY COLLEGE	124,875
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<b>TOTAL EDUCATION</b>	<b>1,190,331</b>

GRAHAM COUNTY  
GENERAL FUND  
BUDGETED EXPENDITURES  
FY 2017-18

**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 SPECIAL OLYMPICS	5,000
STECOAH VALLEY CENTER	<u>5,000</u>
<b>TOTAL SPECIAL APPROPRIATIONS</b>	<b>115,045</b>
<b>ADDITIONS TO FUND BALANCE</b>	<b>-</b>
<b>TRANSFERS TO REVALUATION FUND</b>	<b><u>50,000</u></b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b><u><u>\$ 15,139,661</u></u></b>

GRAHAM COUNTY  
911 FUND  
BUDGETED EXPENDITURES  
FY 2017-18

**EMERGENCY TELEPHONE SYSTEM FUND**

**REVENUES**

NC 911 BOARD	\$ 4,256
FUND BALANCE APPROPRIATED	<u>251,744</u>
<b>TOTAL 911 REVENUES</b>	<b><u>\$ 256,000</u></b>

**EXPENDITURES**

TELEPHONE SERVICE	\$ 15,000
CONTRACTED SERVICES	55,000
CAPITAL OUTLAY	<u>186,000</u>
<b>TOTAL 911 EXPENDITURES</b>	<b><u>\$ 256,000</u></b>

GRAHAM COUNTY  
REVALUATION FUND  
BUDGETED EXPENDITURES  
FY 2017-18

REVALUATION FUND

TRANSFERS FROM GENERAL FUND	\$ 50,000
FUND BALANCE APPROPRIATED	<u>5,000</u>
<b>TOTAL REVENUES</b>	<b><u><u>\$ 55,000</u></u></b>
CONTRACTED SERVICES	\$ 30,000
TRANSFERS FOR SALARIES	<u>25,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u><u>\$ 55,000</u></u></b>

GRAHAM COUNTY  
ECONOMIC DEVELOPMENT FUND  
BUDGETED EXPENDITURES  
FY 2017-18

**ECONOMIC DEVELOPMENT FUND**

**REVENUES** \$ 150

**ADDITIONS TO FUND BALANCE** \$ 150

GRAHAM COUNTY  
CAPITAL PROJECTS FUND  
BUDGETED EXPENDITURES  
FY 2017-18

**PARKS AND RECREATION TRUST FUND - STANLEY PROJECT**

**GRANT REVENUES** **\$ 466,588**

**EXPENDITURES**

**STANLEY PROJECT** **\$ 466,588**

PRESENTED FOR INFORMATION PURPOSES ONLY - A CAPITAL PROJECT ORDINANCE WAS  
PASSED IN 2015-16 BUDGET YEAR.

GRAHAM COUNTY  
CAPITAL PROJECTS FUND  
BUDGETED EXPENDITURES  
FY 2017-18

**911 CALL CENTER CAPITAL GRANT FUND**

**GRANT REVENUES** **\$ 3,400,000**

**EXPENDITURES**

STANLEY PROJECT **\$ 3,400,000**

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