

Graham County

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North Carolina

2022 JUN 29 AM 9:07

GRAHAM CO., N.C.

BY Tom



Budget Ordinance

Fiscal Year 2022-23

**GRAHAM COUNTY, NC
GENERAL BUDGET
2022-23**

GRAHAM COUNTY GENERAL BUDGET FOR 2022-23

In accordance with North Carolina Statute 159-11, the Graham County Fiscal Year 2022-23 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 \$ **22,874,935** .

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

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Revaluation Fund

Economic Development Fund

American Rescue Plan Act

National Opioid Settlement Funds

Fines and Forfeitures

Register of Deeds and DSS Representative Payee Funds

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 2020-2021. The rate is based on the total valuation of \$ 1,067,758,828 at 97.83 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.

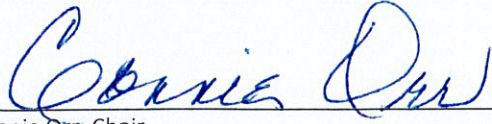
b. The utilization of any contingency appropriation shall be only with Board authorization.

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.

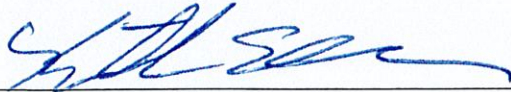
The Ordinance and Budget Document shall be the basis of the financial plan for Graham County Government during the fiscal year 2022-23. The Budget Officer shall administer the budget and insure that operating officials are provided guidance and sufficient details to implement their appropriate part of 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.

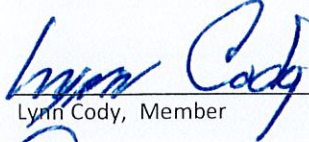
Approved and adopted this the 21st Day of June, 2022.



Connie Orr, Chair



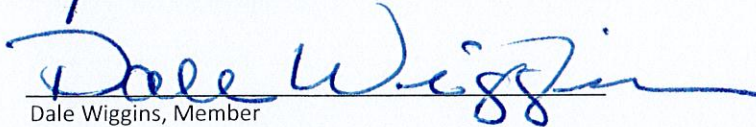
Keith Eller, Vice Chair



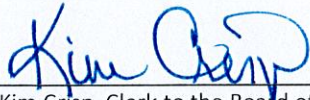
Lynn Cody, Member



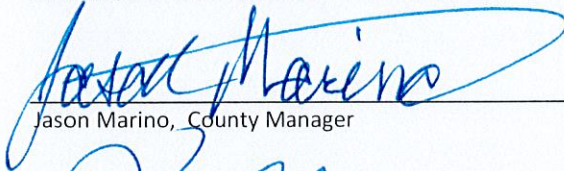
Jacob Nelms, Member



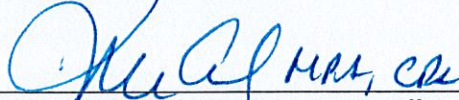
Dale Wiggins, Member



Kim Crisp, Clerk to the Board of Commissioners



Jason Marino, County Manager



Rebecca E. Garland, MPA, CPA, Finance Officer



Total County Funds

The FY 2022-23 recommended budget for all Graham County Funds has an annual operating budget of \$22,874,935. The county has established an annual budget for six (6) separate funds. These funds can be paired in to the following fund groupings. 2022 JUN 29 A 9:06

GRAHAM CO., O.S.C.
BY dm

General Fund	\$ 21,586,224	94.37%
Special Revenue Funds		
911 Fund	317,451	1.39%
Revaluation	305,000	1.33%
Economic Development Fund	12,000	0.05%
National Opioid Settlement Fund	224,260	0.98%
Fines and Forfeitures	20,000	
Deed of Trust/Representative Payee Fund	410,000	
Total Special Revenue Funds	1,288,711	
Total Operating Budget - 2022-23	\$ 22,874,935	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 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 2022-23: American Rescue Plan Fund, Revaluation Fund, 911 Fund, and Economic Development Fund, and Trust and Agency Funds which are the Deed of Trust Fees and the Representative Payee Funds. The addition of Trust and Agency funds as a special revenue fund is a new requirement under GASB 84.

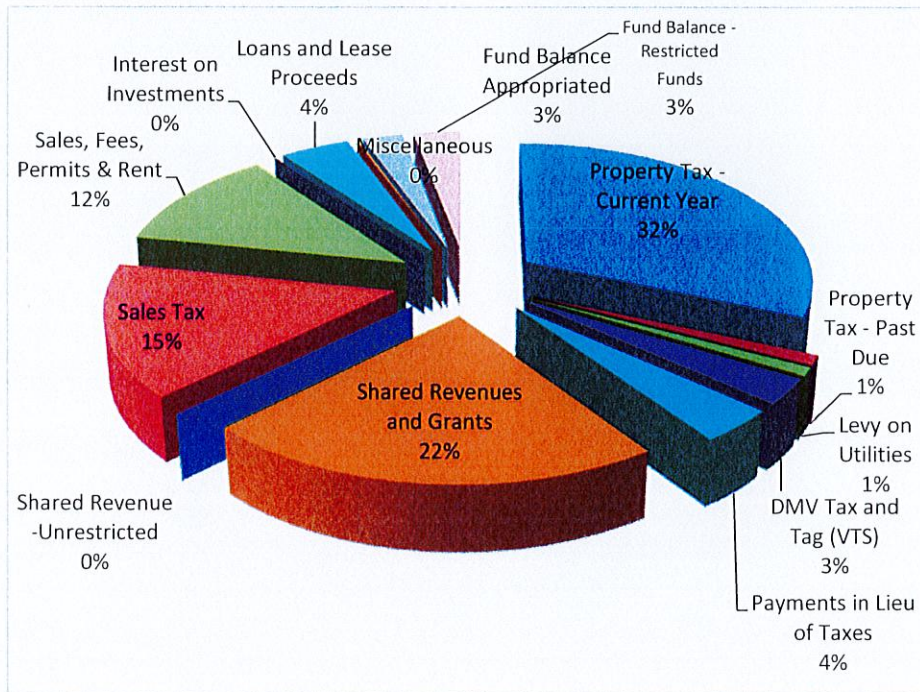
GRAHAM COUNTY
GENERAL FUND
REVENUES BY CATEGORY
FY 2022-23

General Fund Revenues By Category

The General Fund with estimated revenues totaling \$ 21,586,224 derives its revenues from a variety of sources, as shown below:

SOURCES OF REVENUE

	Revenue	% of Total
Property Tax - Current Year	\$6,793,928.00	31.47%
Property Tax - Past Due	\$246,520.00	1.14%
Levy on Utilities	\$204,000.00	0.95%
DMV Tax and Tag (VTS)	\$623,300.00	2.89%
Payments in Lieu of Taxes	\$840,000.00	3.89%
Shared Revenues and Grants	\$4,836,906.00	22.41%
Shared Revenue -Unrestricted	\$3,300.00	0.02%
Sales Tax	\$3,312,480.00	15.35%
Sales, Fees, Permits & Rent	\$2,526,041.00	11.70%
Interest on Investments	\$7,416.00	0.03%
Loans and Lease Proceeds	\$962,750.00	4.46%
Miscellaneous	\$28,200.00	0.13%
Fund Balance Appropriated	\$561,401.00	2.60%
Fund Balance -Restricted Funds	\$639,982.00	2.96%
\$	21,586,224	100.00%



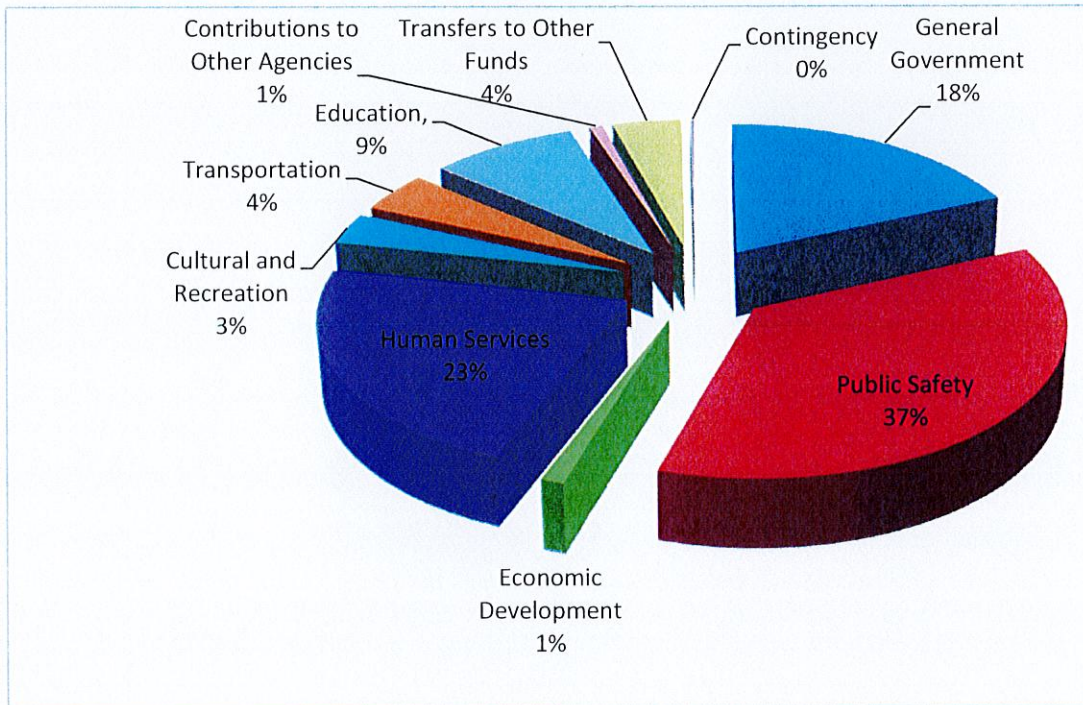
GRAHAM COUNTY
EXPENDITURES BY FUNCTION
FY 2022-23

General Fund Expenditures By Function

The General Fund Budget totaling \$21,549,903 is comprised of separate expenditure categories as shown below.

EXPENDITURES BY FUNCTION

General Government	\$ 3,974,853	18.41%
Public Safety	7,861,824	36.42%
Economic Development	241,453	1.12%
Human Services	4,852,172	22.48%
Cultural and Recreation	720,480	3.34%
Transportation	936,185	4.34%
Education, Including Debt Service	1,900,586	8.80%
Contributions to Other Agencies	169,541	0.79%
Transfers to Other Funds	879,130	4.07%
Contingency	50,000	0.23%
	\$ 21,586,224	100%



GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2022-23

<u>GENERAL FUND</u>	<u>FY 2020-21</u>
	<u>BUDGET</u>
<u>GENERAL GOVERNMENT</u>	
GOVERNING BODY - OPERATIONS	\$ 426,612
GOVERNING BODY - CONTINGENCY FOR COURTS	100,000
ADMINISTRATION	552,122
BOARD OF ELECTIONS	184,927
FINANCE	378,962
TAX ASSESSOR	149,916
TAX MAPPING	71,691
TAX COLLECTOR	128,916
REGISTER OF DEEDS	283,956
PUBLIC BUILDINGS	585,638
BUILDING CUSTODIAL SERVICES	324,990
GROUNDS MAINTENANCE	78,844
PROJECT MANAGEMENT	2,816
VEHICLE MAINTENANCE	55,382
COMPUTER SUPPORT	354,326
CEMETARY	295,755
CONTINGENCY	50,000
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TOTAL GENERAL GOVERNMENT	4,024,853
<u>PUBLIC SAFETY</u>	
SHERIFF	2,125,119
JAIL	1,248,363
AMBULANCE	1,998,833
EMS BILLING	25,000
DISTRICT COURT	10,500
CIVIL PREPAREDNESS - OPERATING	94,865
CIVIL PREPAREDNESS - EMPG FUNDED CAPITAL OUTLAY	6,500
COMMUNITY PARAMEDICINE - GRANT FUNDED	80,290
COMMUNICATIONS	560,694
SANITATION	1,156,429
LITTLE SNOWBIRD CREEK PROJECT	242,449
NC FOREST CONTROL	63,520
FIRE PROTECTION AND RESCUE	139,250
VFD EQUIPMENT CONTINGENCY	50,000
ANIMAL CONTROL	30,012
USFS TIMBER RECEIPTS FOR FIRE PROTECTION	30,000
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TOTAL PUBLIC SAFETY	7,861,824

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2022-23

ECONOMIC DEVELOPMENT

COUNTY ECONOMIC DEVELOPMENT	79,385
ECONOMIC DEVELOPMENT COMMISSION GRANTS	12,000
SOUTHWESTERN COMMISSION - DUES	6,500
BUILDING INSPECTION	143,568
TOTAL ECONOMIC DEVELOPMENT	241,453

HUMAN SERVICES

HEALTH DEPARTMENT	1,759,440
SOCIAL SERVICES	2,407,853
SENIOR CENTER	525,879
URGENT CARE	150,000
INDIGENT BURIALS	5,000
VETERANS	4,000
TOTAL HUMAN SERVICES	4,852,172

CULTURAL AND RECREATION

AGRICULTURE EXTENSION	110,282
4 H	15,000
SOIL AND WATER	101,976
RECREATION	208,317
SWIMMING POOL	195,415
CONTRIBUTION TO REGIONAL LIBRARY	89,490
TOTAL CULTURAL AND RECREATION	720,480

TRANSPORTATION

COMMUNITY TRANSPORTATION	642,978
COMMUNITY TRANSPORTATION - VAN REPLACEMENT	293,207
TOTAL TRANSPORTATION	936,185

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2022-23

SPECIAL APPROPRIATIONS

EDUCATION

PUBLIC SCHOOLS - CURRENT EXPENSE	1,263,000
PUBLIC SCHOOLS - CAPITAL OUTLAY	-
PUBLIC SCHOOLS - TIMBER - SRS	120,000
DEBT SERVICE:	
GENERAL OBLIGATION DEBT - HIGH SCHOOL	261,633
GENERAL OBLIGATION DEBT - MIDDLE SCHOOL	130,429
TRI COUNTY COMMUNITY COLLEGE	<u>125,524</u>
TOTAL EDUCATION	1,900,586

CONTRIBUTIONS TO NONPROFIT ORGANIZATIONS

JCPC	73,541
REGIONAL MENTAL HEALTH	6,000
HERITAGE FESTIVAL	10,000
STATE OF FRANKLIN	4,000
INDUSTRIAL OPPORTUNITIES	13,000
GRAHAM COUNTY FOOD BANK/GRACE PLACE	18,000
GRAHAM COUNTY HISTORICAL ASSOCIATION	10,000
GRAHAM COUNTY SPECIAL OLYMPICS	5,000
CELEBRATE RECOVERY - ADDICTION RECOVERY	5,000
GRAHAM COUNTY CANCER SUPPORT GROUP	5,000
STECOAH VALLEY CENTER	<u>20,000</u>
TOTAL SPECIAL APPROPRIATIONS	169,541

TRANSFERS TO OTHER FUNDS

REVALUATION FUND	85,000
CAPITAL PROJECTS - GENERAL	352,880
CAPITAL PROJECTS - MIDDLE SCHOOL	378,750
RESERVE FOR RECREATION EXPANSION	<u>62,500</u>
TOTAL TRANSFERS	879,130

TOTAL GENERAL FUND EXPENDITURES **\$ 21,586,224**

GRAHAM COUNTY
911 FUND
BUDGETED EXPENDITURES
FY 2022-23

EMERGENCY TELEPHONE SYSTEM FUND

REVENUES

NC 911 BOARD	\$ 64,011
FUND BALANCE APPROPRIATED	<u>253,440</u>
TOTAL 911 REVENUES	<u>\$ 317,451</u>

EXPENDITURES

TELEPHONE SERVICE	\$ 15,000
CONTRACTED SERVICES	108,526
SUPPLIES AND MATERIALS	7,500
CAPITAL OUTLAY	<u>186,425</u>
TOTAL 911 EXPENDITURES	<u>\$ 317,451</u>

GRAHAM COUNTY
REVALUATION FUND
BUDGETED EXPENDITURES
FY 2022-23

REVALUATION FUND

TRANSFERS FROM GENERAL FUND	\$ 85,000
FUND BALANCE APPROPRIATED	<u>220,000</u>
TOTAL REVENUES	<u>\$ 305,000</u>
SUPPLIES AND FUEL	2,500
CONTRACTED SERVICES	<u>302,500</u>
TOTAL EXPENDITURES	<u>\$ 305,000</u>

GRAHAM COUNTY
ECONOMIC DEVELOPMENT FUND
BUDGETED EXPENDITURES
FY 2022-23

ECONOMIC DEVELOPMENT FUND

REVENUES

Lease Payments

\$ 12,000

EXPENDITURES

Additions to Fund Balance

\$ 12,000

GRAHAM COUNTY
NATIONAL OPIOID SETTLEMENT FUNDS SPECIAL REVENUE
BUDGETED EXPENDITURES
2022-23

NATIONAL OPIOID SETTLEMENT

NATIONAL OPIOID SETTLEMENT FUNDS	\$ 178,861
FUND BALANCE APPROPRIATED - 2021-22 FUNDS	<u>45,399</u>
TOTAL REVENUES	<u>\$ 224,260</u>
OPIOID MITIGATION STRATEGIES PER MOA	<u>\$ 224,260</u>
TOTAL EXPENDITURES	<u>\$ 224,260</u>

GRAHAM COUNTY
TRUST AND AGENCY FUNDS
BUDGET
2022-23

FINES AND FORFEITURES

FINES AND FORFEITURE COLLECTIONS	\$ 20,000
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TOTAL REVENUES	<u>\$ 20,000</u>
REMITTED TO GRAHAM COUNTY BOARD OF EDUCATION	<u>\$ 20,000</u>
TOTAL EXPENDITURES	<u>\$ 20,000</u>

GRAHAM COUNTY
TRUST AND AGENCY FUNDS
BUDGET
2022-23

DEED OF TRUST/REPRESENTATIVE PAYEE

SOCIAL SERVICES AGENCY - REP PAYEE FUNDS RECEIVED	\$ 400,000
REGISTER OF DEEDS - DEED OF TRUST FEES	10,000

TOTAL REVENUES	\$ 410,000
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SOCIAL SERVICES AGENCY EXPENDITURES - REP PAYEE EXP	\$ 400,000
REGISTER OF DEEDS - DEED OF TRUST FEES	10,000

TOTAL EXPENDITURES	\$ 410,000
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GRAHAM COUNTY
AMERICAN RESCUE PLAN AND CARES ACT
BUDGETED EXPENDITURES
2022-23

AMERICAN RESCUE PLAN ACT - PROJECT ORDINANCE - YEAR 2

ARPA ACT TRANCHE 2	\$ 819,782
FUND BALANCE APPROPRIATED - ARPA TRANCHE 1	<u>82,118</u>
TOTAL REVENUES	<u>\$ 901,900</u>
PREMIUM PAY	\$ 231,900
BROADBAND GRANT MATCH	45,000
LOW INCOME HOUSING GRANT MATCH	125,000
MENTAL HEALTH	250,000
PARKS AND RECREATION INFRASTRUCTURE	<u>250,000</u>
TOTAL EXPENDITURES	<u>\$ 901,900</u>

**THE AMERICAN RESCUE PLAN PROJECT ORDINANCE WAS SET IN PLACE DURING FISCAL 2021-22.
THIS SCHEDULE REPRESENTS THE PRIORITIES AS SET FORTH BY THE GRAHAM COUNTY BOARD OF
COMMISSIONERS AND IS FOR MEMORANDUM PURPOSES ONLY.**