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GRAHAM COUNTY, C.S.G.

BY TRIS



Graham County, North Carolina

Budget Ordinance

2015-16

GRAHAM COUNTY, NC
GENERAL BUDGET
2015-16

FILED

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GRAHAM COUNTY, C. S. C.

GRAHAM COUNTY GENERAL BUDGET FOR 2015-16

In accordance with North Carolina Statute 159-11, the Graham County Fiscal Year 2015-16 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 \$ 16,011,271 .

7/15/15

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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General

911 Fund

Revaluation Fund

EDC Fund

USDA - Housing Rehabilitation Projects

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 2015-2016. The rate is based on the total valuation of \$ 1,017,378,230 at 95.86 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 2015-16. 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.

Total County Funds

The FY 2015-16 recommended budget for all Graham County Funds has an annual budget of \$16,011,271. The county has established an annual budget for five (5) separate funds. These funds can be paired in to the following fund groupings.

General Fund	\$ 15,217,488	94.96%
Special Revenue Funds		
Revaluation	15,000	0.09%
911 Fund	207,395	1.29%
Economic Development Fund	150	0.00%
CDBG/USDA Scattered Site Housing	85,000	0.53%
	<u>307,545</u>	<u>2.92%</u>
Capital Projects Fund		
Stanley Park	500,000	3.12%
	<u>500,000</u>	<u>3.12%</u>
County Total	<u>\$ 16,025,033</u>	<u>100.00%</u>

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 2015-16: 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 will be constructed in 2015-16.

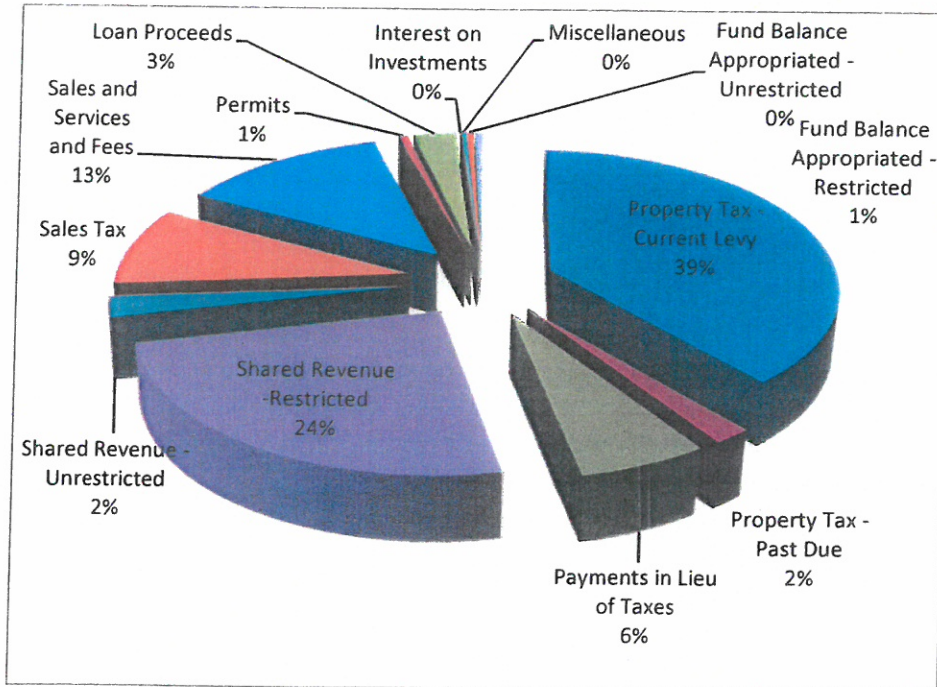
GRAHAM COUNTY
GENERAL FUND
REVENUES BY CATEGORY
FY 2015-16

General Fund Revenues By Category

The General Fund with estimated revenues totaling \$ 13,709,383 derives its revenues from a variety of sources, as shown below:

SOURCES OF REVENUE

	Revenue	% of Total
Property Tax - Current Levy	\$ 5,860,264	38.51%
Property Tax - Past Due	\$ 284,650	1.87%
Payments in Lieu of Taxes	955,000	6.28%
Shared Revenue -Restricted	3,719,574	24.44%
Shared Revenue -Unrestricted	370,700	2.44%
Sales Tax	1,395,100	9.17%
Sales and Services and Fees	1,966,850	12.92%
Permits	83,740	0.55%
Loan Proceeds	392,500	2.58%
Interest on Investments	6,035	0.04%
Miscellaneous	38,000	0.25%
Fund Balance Appropriated - Unrestricted	57,486	0.38%
Fund Balance Appropriated - Restricted	87,589	0.58%
	\$ 15,217,488	100.00%



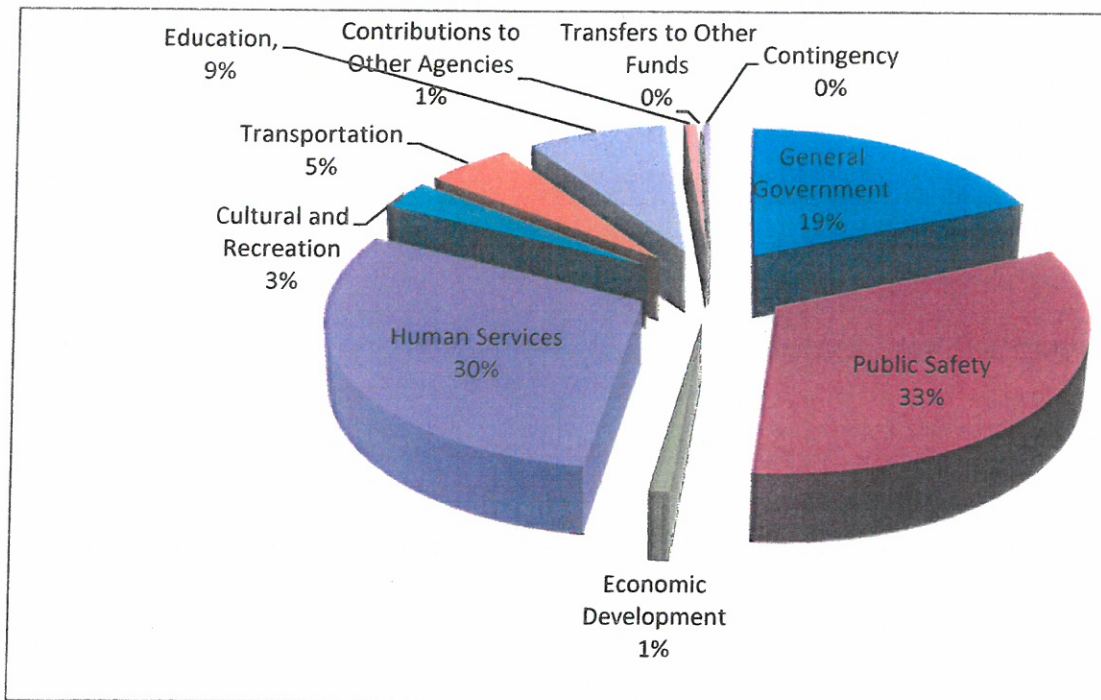
GRAHAM COUNTY
EXPENDITURES BY FUNCTION
FY 2015-16

General Fund Expenditures By Function

The General Fund Budget totaling \$15,217,488 is comprised of separate expenditure categories as shown below.

EXPENDITURES BY FUNCTION

General Government	\$	2,827,689	18.58%
Public Safety		4,971,189	32.67%
Economic Development		150,571	0.99%
Human Services		4,562,613	29.98%
Cultural and Recreation		470,305	3.09%
Transportation		763,157	5.01%
Education, Including Debt Service		1,248,767	8.21%
Contributions to Other Agencies		123,197	0.81%
Transfers to Other Funds		15,000	0.10%
Contingency		85,000	0.56%
	\$	15,217,488	100%



GRAHAM COUNTY
 GENERAL FUND
 BUDGETED EXPENDITURES
 FY 2015-16

GENERAL FUND

FY 2015-16
 BUDGET

GENERAL GOVERNMENT

GOVERNING BODY - OPERATIONS	\$ 342,108
GOVERNING BODY - CAPITAL OUTLAY	295,000
ADMINISTRATION	493,482
BOARD OF ELECTIONS	163,912
FINANCE	217,761
TAX ASSESSOR	124,887
TAX MAPPING	127,403
TAX COLLECTOR	81,689
REGISTER OF DEEDS	200,258
PUBLIC BUILDINGS	387,743
VEHICLE MAINTENANCE	47,700
COMPUTER SUPPORT	131,929
CEMETARY	203,817
GROUNDS	10,000
CONTINGENCY	<u>85,000</u>
TOTAL GENERAL GOVERNMENT	2,912,689

PUBLIC SAFETY

SHERIFF	1,213,972
JAIL	848,197
AMBULANCE	1,308,295
EMS BILLING	27,600
DISTRICT COURT	7,350
CIVIL PREPAREDNESS	138,762
COMMUNICATIONS	389,707
SANITATION	758,940
EBCI FUEL (REIMBURSED EXP)	32,000
NC FOREST CONTROL	63,116
FIRE PROTECTION AND RESCUE	139,250
USFS TIMBER RECEIPTS FOR FIRE PROTECTION	<u>44,000</u>
TOTAL PUBLIC SAFETY	4,971,189

ECONOMIC DEVELOPMENT

COUNTY PLANNER	53,786
BUILDING INSPECTION	<u>96,785</u>
TOTAL ECONOMIC DEVELOPMENT	150,571

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2015-16

HUMAN SERVICES

HEALTH DEPARTMENT	1,703,960
SOCIAL SERVICES	2,580,828
SENIOR CENTER	273,825
VETERANS	<u>4,000</u>
TOTAL HUMAN SERVICES	4,562,613

CULTURAL AND RECREATION

AGRICULTURE EXTENSION	87,324
4 H	20,000
SOIL AND WATER	73,469
RECREATION	190,612
SWIMMING POOL	34,400
CONTRIBUTION TO REGIONAL LIBRARY	<u>64,500</u>
TOTAL CULTURAL AND RECREATION	470,305

TRANSPORTATION

COMMUNITY TRANSPORTATION	<u>763,157</u>
TOTAL TRANSPORTATION	763,157

SPECIAL APPROPRIATIONS

EDUCATION

PUBLIC SCHOOLS - CURRENT EXPENSE	570,000
PUBLIC SCHOOLS - CAPITAL OUTLAY	16,500
PUBLIC SCHOOLS - SRS USFS TIMBER	176,000
DEBT SERVICE:	
GENERAL OBLIGATION BONDS	290,474
QZAB SCHOOL DEBT	84,393
TRI COUNTY COMMUNITY COLLEGE	<u>111,400</u>
TOTAL EDUCATION	1,248,767

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2015-16

CONTRIBUTIONS

JCPC	59,997
REGIONAL MENTAL HEALTH	6,000
HERITAGE FESTIVAL	15,000
STATE OF FRANKLIN	4,000
INDUSTRIAL OPPORTUNITIES	12,000
GRAHAM COUNTY FOOD BANK	11,200
GRAHAM COUNTY SPECIAL OLYMPICS	5,000
STECOAH VALLEY CENTER	<u>10,000</u>
TOTAL SPECIAL APPROPRIATIONS	123,197
TRANSFERS TO REVALUATION FUND	<u>15,000</u>
TOTAL GENERAL FUND EXPENDITURES	<u><u>\$ 15,217,488</u></u>

GRAHAM COUNTY
911 FUND
BUDGETED EXPENDITURES
FY 2015-16

911 FUND

REVENUES - NC 911 BOARD	<u>\$ 207,395</u>
EXPENDITURES	
TELEPHONE SERVICE	\$ 15,000
CONTRACTED SERVICES	55,000
CAPITAL OUTLAY	<u>137,395</u>
TOTAL 911 EXPENDITURES	<u>\$ 207,395</u>

GRAHAM COUNTY
REVALUATION FUND
BUDGETED EXPENDITURES
FY 2015-16

REVALUATION FUND

TRANSFERS FROM GENERAL FUND	<u>\$ 15,000</u>
CONTRACTED SERVICES	\$ 5,000
ADDITIONS TO FUND BALANCE	<u>10,000</u>
TOTAL EXPENDITURES	<u>\$ 15,000</u>

GRAHAM COUNTY
ECONOMIC DEVELOPMENT FUND
BUDGETED EXPENDITURES
FY 2015-16

ECONOMIC DEVELOPMENT FUND

REVENUES	<u>\$ 150</u>
ADDITIONS TO FUND BALANCE	<u>\$ 150</u>

GRAHAM COUNTY
CDBG/USDA SCATTERED SITE FUND
BUDGETED EXPENDITURES
FY 2015-16

USDA - HOUSING REHABILITATION PROJECT

GRANT REVENUES \$ 85,000

EXPENDITURES

REHABILITATION PROJECTS \$ 85,000

GRAHAM COUNTY
CAPITAL PROJECTS FUND
BUDGETED EXPENDITURES
FY 2015-16

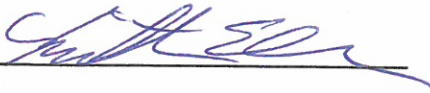
PARKS AND RECREATION TRUST FUND - STANLEY PROJECT

GRANT REVENUES **\$ 500,000**

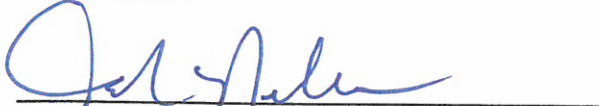
EXPENDITURES

STANLEY PROJECT **\$ 500,000**

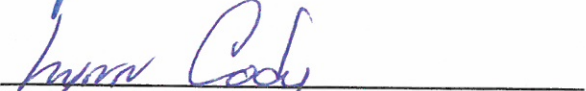
Approved and adopted this the 22 Day of June, 2015.



Keith Eller, Chair



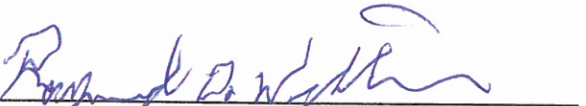
Jacob Nelms, Vice Chair



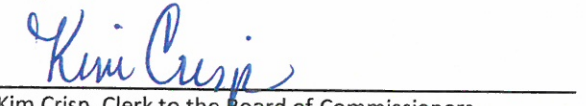
Lynn Cody, Member



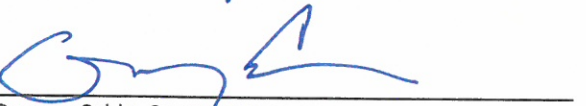
Connie Orr, Member



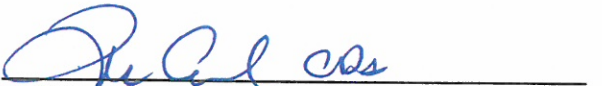
Raymond Williams, Member



Kim Crisp, Clerk to the Board of Commissioners



Gregory Cable, County Manager



Rebecca E. Garland CPA, Finance Officer

