



FILED
16 JUN 29 PM 12:57
GRAHAM COUNTY, C.S.C.

KPO

Graham County North Carolina

Budget Ordinance

2016-17

GRAHAM COUNTY, NC
GENERAL BUDGET
2016-17

GRAHAM COUNTY GENERAL BUDGET FOR 2016-17

In accordance with North Carolina Statute 159-11, the Graham County Fiscal Year 2016-17 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 \$ 15,314,196 .

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.

INDEX

Budget Summary

Statutory Requirements and Ordinance Restrictions

Total County Funds

General Fund Revenues By Category

General Fund Expenditures By Function

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 2016-2017. The rate is based on the total valuation of \$ 1,023,500,448 at 96.73 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.

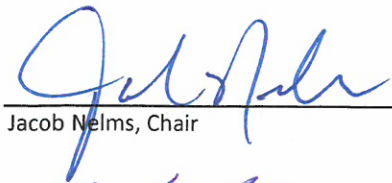
- b. The utilization of any contingency appropriation shall be only with Board authorization.

- 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 2016-17. 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 28 Day of June, 2016.



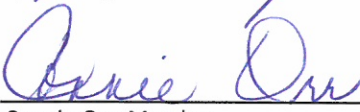
Jacob Nelms, Chair



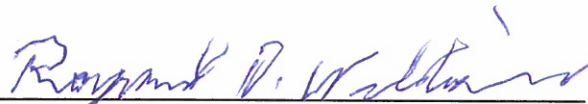
Keith Eller, Vice Chair



Lynn Cody, Member




Connie Orr, Member



Raymond Williams, Member



Kim Crisp, Clerk to the Board of Commissioners



Robert M. Edwards, County Manager



Rebecca E. Garland CPA, Finance Officer



Total County Funds

The FY 2016-17 recommended budget for all Graham County Funds has an annual operating budget of \$15,314,196. The county has established an annual budget for six (6) separate funds. These funds can be paired in to the following fund groupings.

General Fund	\$ 15,184,503	99.15%
Special Revenue Funds		
Revaluation	50,000	0.33%
911 Fund	79,543	0.52%
Economic Development Fund	150	0.00%
Total Special Revenue Funds	129,693	0.85%
Total Operating Budget - 2016-17	<u>\$ 15,314,196</u>	100.00%
Capital Projects Fund (Presented for Informational Purposes)		
911 Call Center Capital Grant	\$ 1,200,000	
Stanley Park	466,588	
Total Capital Projects under Ordinance	<u>\$ 1,666,588</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 2016-17: 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 2016-17. Capital Projects are presented for informational purposes only. A capital project ordinance is in place for both projects.

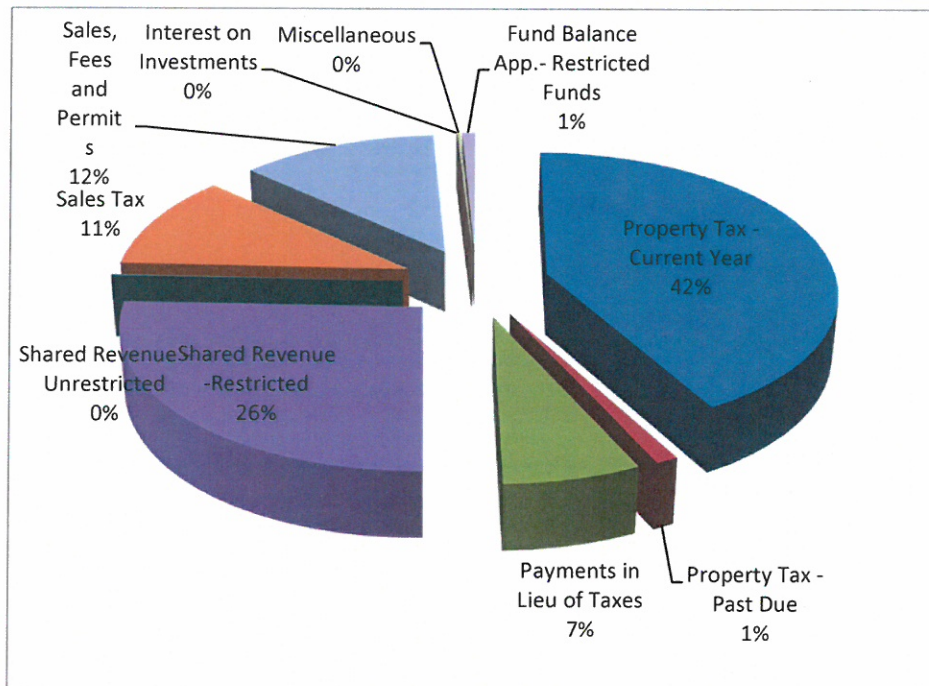
GRAHAM COUNTY
GENERAL FUND
REVENUES BY CATEGORY
FY 2016-17

General Fund Revenues By Category

The General Fund with estimated revenues totaling \$ 15,184,503 derives its revenues from a variety of sources, as shown below:

SOURCES OF REVENUE

	Revenue	% of Total
Property Tax - Current Year	\$ 6,373,043	41.97%
Property Tax - Past Due	\$ 165,000	1.09%
Payments in Lieu of Taxes	995,000	6.55%
Shared Revenue -Restricted	3,930,013	25.88%
Shared Revenue -Unrestricted	23,100	0.15%
Sales Tax	1,669,625	11.00%
Sales, Fees and Permits	1,877,048	12.36%
Interest on Investments	6,545	0.04%
Miscellaneous	23,000	0.15%
Fund Balance App.- Restricted Funds	122,129	0.80%
	\$ 15,184,503	100.00%



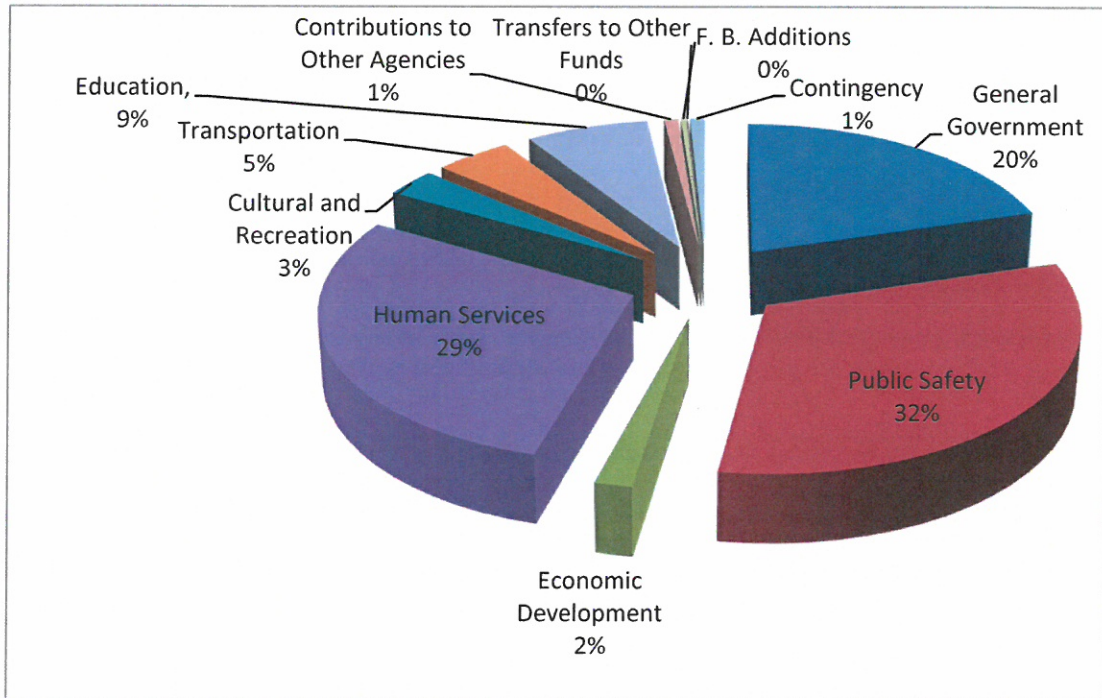
GRAHAM COUNTY
EXPENDITURES BY FUNCTION
FY 2016-17

General Fund Expenditures By Function

The General Fund Budget totaling \$15,184,503 is comprised of separate expenditure categories as shown below.

EXPENDITURES BY FUNCTION

General Government	\$	3,083,736	20.31%
Public Safety		4,878,186	32.13%
Economic Development		266,564	1.76%
Human Services		4,407,253	29.02%
Cultural and Recreation		461,387	3.04%
Transportation		688,121	4.53%
Education, Including Debt Service		1,089,353	7.17%
Contributions to Other Agencies		124,663	0.82%
Transfers to Other Funds		50,000	0.33%
F. B. Additions		5,240	0.03%
Contingency		130,000	0.86%
	\$	15,184,503	100%



GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2016-17

GENERAL FUND	FY 2016-17 BUDGET
<u>GENERAL GOVERNMENT</u>	
GOVERNING BODY - OPERATIONS	\$ 410,564
GOVERNING BODY - CAPITAL OUTLAY	120,000
ADMINISTRATION	500,191
BOARD OF ELECTIONS	173,500
FINANCE	270,509
TAX ASSESSOR	148,862
TAX MAPPING	115,500
TAX COLLECTOR	91,872
REGISTER OF DEEDS	243,832
PUBLIC BUILDINGS & GROUNDS	583,948
VEHICLE MAINTENANCE	46,950
COMPUTER SUPPORT	172,857
CEMETARY	205,151
CONTINGENCY	130,000
TOTAL GENERAL GOVERNMENT	3,213,736
<u>PUBLIC SAFETY</u>	
SHERIFF	1,362,000
JAIL	875,000
AMBULANCE	1,140,753
EMS BILLING	58,099
DISTRICT COURT	9,450
CIVIL PREPAREDNESS	140,276
COMMUNICATIONS	354,912
SANITATION	702,957
EBCI FUEL (REIMBURSED EXP)	20,000
NC FOREST CONTROL	75,489
FIRE PROTECTION AND RESCUE	139,250
USFS TIMBER RECEIPTS FOR FIRE PROTECTION	-
TOTAL PUBLIC SAFETY	4,878,186
<u>ECONOMIC DEVELOPMENT</u>	
COUNTY PLANNER	84,053
BUILDING INSPECTION/CAPITAL PROJECTS	182,511
TOTAL ECONOMIC DEVELOPMENT	266,564

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2016-17

HUMAN SERVICES

HEALTH DEPARTMENT	1,553,302
SOCIAL SERVICES	2,583,248
SENIOR CENTER	266,703
VETERANS	<u>4,000</u>
TOTAL HUMAN SERVICES	4,407,253

CULTURAL AND RECREATION

AGRICULTURE EXTENSION	85,937
4 H	20,000
SOIL AND WATER	76,502
RECREATION	166,394
SWIMMING POOL	42,554
CONTRIBUTION TO REGIONAL LIBRARY	<u>70,000</u>
TOTAL CULTURAL AND RECREATION	461,387

TRANSPORTATION

COMMUNITY TRANSPORTATION	<u>688,121</u>
TOTAL TRANSPORTATION	688,121

SPECIAL APPROPRIATIONS

EDUCATION

PUBLIC SCHOOLS - CURRENT EXPENSE	570,000
PUBLIC SCHOOLS - CAPITAL OUTLAY	19,000
PUBLIC SCHOOLS - SRS USFS TIMBER	-
DEBT SERVICE:	
GENERAL OBLIGATION BONDS	291,084
QZAB SCHOOL DEBT	84,394
TRI COUNTY COMMUNITY COLLEGE	<u>124,875</u>
TOTAL EDUCATION	1,089,353

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2016-17

CONTRIBUTIONS

JCPC	55,463
REGIONAL MENTAL HEALTH	6,000
HERITAGE FESTIVAL	15,000
STATE OF FRANKLIN	4,000
INDUSTRIAL OPPORTUNITIES	13,000
GRAHAM COUNTY FOOD BANK	11,200
GRAHAM COUNTY SPECIAL OLYMPICS	10,000
STECOAH VALLEY CENTER	10,000
	<hr/>
TOTAL SPECIAL APPROPRIATIONS	124,663
ADDITIONS TO FUND BALANCE	5,240
TRANSFERS TO REVALUATION FUND	50,000
	<hr/>
TOTAL GENERAL FUND EXPENDITURES	<u><u>\$ 15,184,503</u></u>

GRAHAM COUNTY
911 FUND
BUDGETED EXPENDITURES
FY 2016-17

911 FUND

REVENUES - NC 911 BOARD \$ 79,543

EXPENDITURES

TELEPHONE SERVICE \$ 15,000

CONTRACTED SERVICES 55,000

ADDITIONS TO FUND BALANCE 9,543

TOTAL 911 EXPENDITURES \$ 79,543

GRAHAM COUNTY
REVALUATION FUND
BUDGETED EXPENDITURES
FY 2016-17

REVALUATION FUND

TRANSFERS FROM GENERAL FUND	<u>\$ 50,000</u>
CONTRACTED SERVICES	\$ 5,000
ADDITIONS TO FUND BALANCE	<u>45,000</u>
TOTAL EXPENDITURES	<u>\$ 50,000</u>

GRAHAM COUNTY
ECONOMIC DEVELOPMENT FUND
BUDGETED EXPENDITURES
FY 2016-17

ECONOMIC DEVELOPMENT FUND

REVENUES	<u>\$ 150</u>
----------	---------------

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

GRAHAM COUNTY
CAPITAL PROJECTS FUND
BUDGETED EXPENDITURES
FY 2016-17

PARKS AND RECREATION TRUST FUND - STANLEY PROJECT

GRANT REVENUES	<u>\$ 466,588</u>
-----------------------	--------------------------

EXPENDITURES

STANLEY PROJECT	<u>\$ 466,588</u>
-----------------	--------------------------

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

GRAHAM COUNTY
CAPITAL PROJECTS FUND
BUDGETED EXPENDITURES
FY 2016-17

911 CALL CENTER CAPITAL GRANT FUND

GRANT REVENUES	<u>\$ 1,200,000</u>
-----------------------	----------------------------

EXPENDITURES

STANLEY PROJECT	<u>\$ 1,200,000</u>
-----------------	----------------------------

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