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Graham County

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GRAHAM COUNTY, C.S.C

North Carolina

[Signature]



Budget Ordinance

Fiscal Year 2021-22

**GRAHAM COUNTY, NC
GENERAL BUDGET
2021-22**

FILED

2021 JUN 16 AM 9:47

GRAHAM COUNTY, C.S.C.

GRAHAM COUNTY GENERAL BUDGET FOR 2021-22

In accordance with North Carolina Statute 159-11, the Graham County Fiscal Year 2021-22 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 \$ 21,158,112 .

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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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Total County Funds

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Budgets By Fund Type:

General

Special Revenue Funds:

911 Fund

Revaluation Fund

Economic Development Fund

American Rescue Plan Act

Agency

Total County Funds

The FY 2021-22 recommended budget for all Graham County Funds has an annual operating budget of \$21,158,112. 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	\$ 18,611,891	87.97%
Special Revenue Funds		
American Rescue Plan Act/CARES Act	1,653,565	7.82%
Revaluation	181,205	0.86%
911 Fund	317,451	1.50%
Trust and Agency Funds	370,000	
Economic Development Fund	24,000	0.11%
Total Special Revenue Funds	2,546,221	12.03%
Total Operating Budget - 2021-22	\$ 21,158,112	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 2021-22: American Rescue Plan Fund, Revaluation Fund, 911 Fund, and Economic Development Fund, and Trust and Agency Funds. The addition of Trust and Agency funds as a special revenue fund is a new requirement under GASB.

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.

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 \$ 1,064,879,660 at 96.561 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 2021-22. 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 15 Day of June, 2021.

ABSENT

Connie Orr, Chair

[Signature]
Keith Eller, Vice Chair

[Signature]
Lynn Cody, Member

[Signature]
Jacob Nelms, Member

[Signature]
Dale Wiggins, Member

[Signature]
Kim Crisp, Clerk to the Board of Commissioners

[Signature]
Jason Marino, County Manager

[Signature]
Rebecca E. Garland, MPA, CPA, Finance Officer



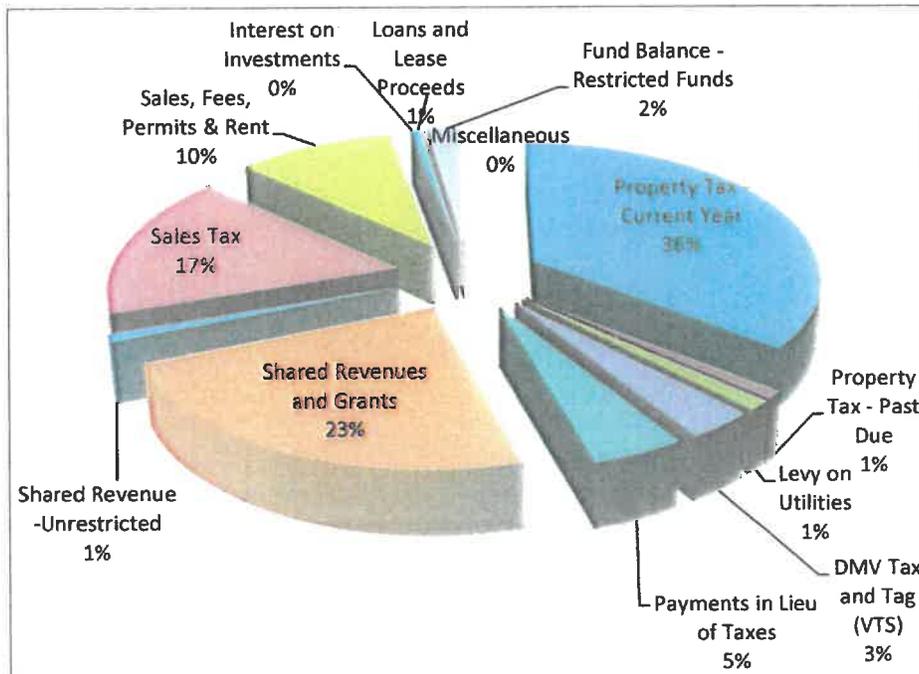
GRAHAM COUNTY
GENERAL FUND
REVENUES BY CATEGORY
FY 2021-22

General Fund Revenues By Category

The General Fund with estimated revenues totaling \$ 18,611,891 derives its revenues from a variety of sources, as shown below:

SOURCES OF REVENUE

	<u>Revenue</u>	<u>% of Total</u>
Property Tax - Current Year	\$ 6,657,912	35.77%
Property Tax - Past Due	182,185	0.98%
Levy on Utilities	204,609	1.10%
DMV Tax and Tag (VTS)	609,000	3.27%
Payments in Lieu of Taxes	840,000	4.51%
Shared Revenues and Grants	4,344,056	23.34%
Shared Revenue -Unrestricted	158,740	0.85%
Sales Tax	3,170,000	17.03%
Sales, Fees, Permits & Rent	1,911,913	10.27%
Interest on Investments	10,897	0.06%
Loans and Lease Proceeds	100,000	0.54%
Miscellaneous	10,600	0.06%
Fund Balance -Restricted Funds	411,979	2.21%
	\$ 18,611,891	100.00%



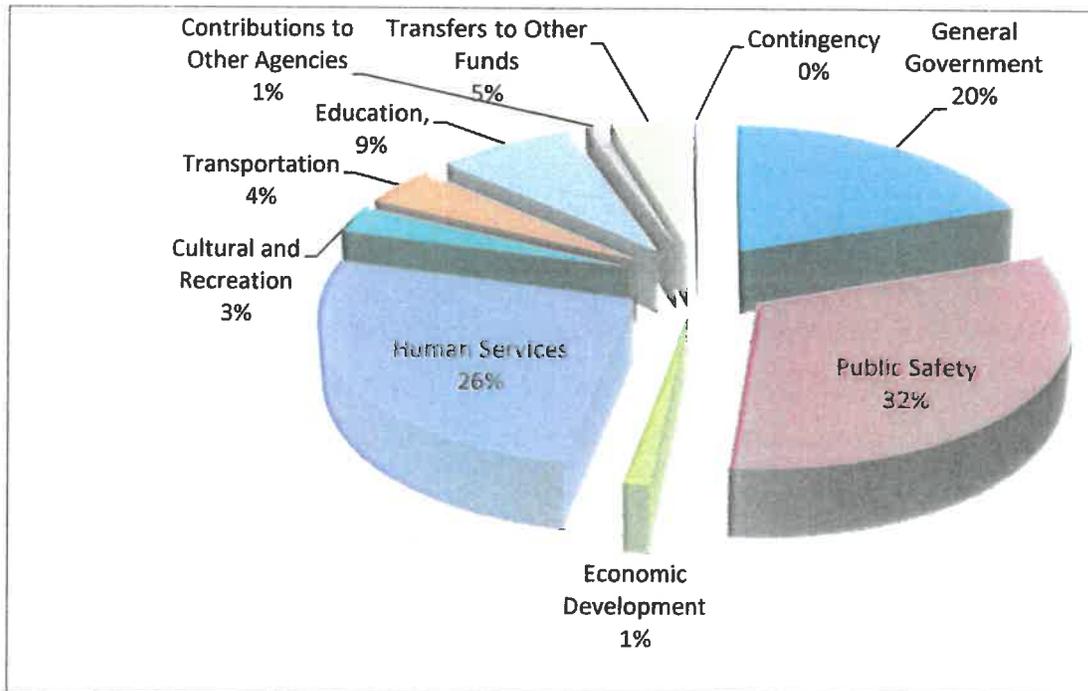
GRAHAM COUNTY
EXPENDITURES BY FUNCTION
FY 2021-22

General Fund Expenditures By Function

The General Fund Budget totaling \$18,611,891 is comprised of separate expenditure categories as shown below.

EXPENDITURES BY FUNCTION

General Government	\$	3,625,273	19.48%
Public Safety		5,987,021	32.17%
Economic Development		234,255	1.26%
Human Services		4,889,669	26.27%
Cultural and Recreation		559,294	3.01%
Transportation		808,899	4.35%
Education, Including Debt Service		1,483,314	7.97%
Contributions to Other Agencies		151,541	0.81%
Transfers to Other Funds		822,625	4.42%
Contingency		50,000	0.27%
	\$	18,611,891	100%



GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2021-22

GENERAL FUND

**FY 2020-21
BUDGET**

GENERAL GOVERNMENT

GOVERNING BODY - OPERATIONS	\$ 383,890
GOVERNING BODY - CONTINGENCY FOR COURTS	100,000
ADMINISTRATION	551,606
BOARD OF ELECTIONS	156,683
FINANCE	320,068
TAX ASSESSOR	126,070
TAX MAPPING	90,413
TAX COLLECTOR	124,131
REGISTER OF DEEDS	246,557
PUBLIC BUILDINGS	559,334
BUILDING CUSTODIAL SERVICES	246,075
GROUNDS MAINTENANCE	70,340
PROJECT MANAGEMENT	2,825
VEHICLE MAINTENANCE	49,394
COMPUTER SUPPORT	331,632
CEMETARY	266,255
CONTINGENCY	50,000
TOTAL GENERAL GOVERNMENT	3,675,273

PUBLIC SAFETY

SHERIFF	1,742,300
JAIL	922,627
AMBULANCE	1,257,548
EMS BILLING	35,000
DISTRICT COURT	8,000
CIVIL PREPAREDNESS - OPERATING	65,401
CIVIL PREPAREDNESS - EMPG FUNDED CAPITAL OUTLAY	25,000
COMMUNITY PARAMEDICINE - GRANT FUNDED	137,485
COMMUNICATIONS	547,551
SANITATION	775,405
LITTLE SNOWBIRD CREEK PROJECT	242,449
NC FOREST CONTROL	62,125
FIRE PROTECTION AND RESCUE	139,250
ANIMAL CONTROL	26,880
USFS TIMBER RECEIPTS FOR FIRE PROTECTION	-
TOTAL PUBLIC SAFETY	5,987,021

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2021-22

ECONOMIC DEVELOPMENT

COUNTY PLANNER	79,804
ECONOMIC DEVELOPMENT COMMISSION GRANTS	12,000
SOUTHWESTERN COMMISSION - DUES	6,036
BUILDING INSPECTION	<u>136,415</u>
TOTAL ECONOMIC DEVELOPMENT	234,255

HUMAN SERVICES

HEALTH DEPARTMENT	1,587,609
SOCIAL SERVICES	2,607,993
SENIOR CENTER	548,567
URGENT CARE	136,500
INDIGENT BURIALS	5,000
VETERANS	<u>4,000</u>
TOTAL HUMAN SERVICES	4,889,669

CULTURAL AND RECREATION

AGRICULTURE EXTENSION	104,115
4 H	15,000
SOIL AND WATER	90,643
RECREATION	214,606
SWIMMING POOL	45,440
CONTRIBUTION TO REGIONAL LIBRARY	<u>89,490</u>
TOTAL CULTURAL AND RECREATION	559,294

TRANSPORTATION

COMMUNITY TRANSPORTATION	<u>808,899</u>
TOTAL TRANSPORTATION	808,899

GRAHAM COUNTY
GENERAL FUND
BUDGETED EXPENDITURES
FY 2021-22

SPECIAL APPROPRIATIONS

EDUCATION

PUBLIC SCHOOLS - CURRENT EXPENSE	1,000,000
PUBLIC SCHOOLS - CAPITAL OUTLAY	-
PUBLIC SCHOOLS - TIMBER - SRS	-
DEBT SERVICE:	
GENERAL OBLIGATION BONDS	273,396
QZAB SCHOOL DEBT	84,394
TRI COUNTY COMMUNITY COLLEGE	<u>125,524</u>
TOTAL EDUCATION	1,483,314

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	15,000
GRAHAM COUNTY HISTORICAL ASSOCIATION	10,000
GRAHAM COUNTY SPECIAL OLYMPICS	5,000
CELEBRATE RECOVERY - ADDICTION RECOVERY	5,000
STECOAH VALLEY CENTER	<u>10,000</u>
TOTAL SPECIAL APPROPRIATIONS	151,541

TRANSFERS TO OTHER FUNDS

REVALUATION FUND	100,000
CAPITAL PROJECTS - GENERAL	445,000
CAPITAL PROJECTS - SCHOOL SALES TAX	200,775
RESERVE FOR RECREATION EXPANSION	<u>76,850</u>
TOTAL TRANSFERS	822,625

TOTAL GENERAL FUND EXPENDITURES **\$ 18,611,891**

GRAHAM COUNTY
911 FUND
BUDGETED EXPENDITURES
FY 2021-22

EMERGENCY TELEPHONE SYSTEM FUND

REVENUES

NC 911 BOARD	\$ 32,338
FUND BALANCE APPROPRIATED	<u>285,113</u>

TOTAL 911 REVENUES	<u><u>\$ 317,451</u></u>
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EXPENDITURES

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

TOTAL 911 EXPENDITURES	<u><u>\$ 317,451</u></u>
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GRAHAM COUNTY
REVALUATION FUND
BUDGETED EXPENDITURES
FY 2021-22

REVALUATION FUND

TRANSFERS FROM GENERAL FUND	\$ 100,000
FUND BALANCE APPROPRIATED	<u>81,205</u>
TOTAL REVENUES	<u><u>\$ 181,205</u></u>
CONTRACTED SERVICES	<u>\$ 181,205</u>
TOTAL EXPENDITURES	<u><u>\$ 181,205</u></u>

GRAHAM COUNTY
ECONOMIC DEVELOPMENT FUND
BUDGETED EXPENDITURES
FY 2021-22

ECONOMIC DEVELOPMENT FUND

REVENUES

Lease Payments

\$ 24,000

EXPENDITURES

Additions to Fund Balance

\$ 24,000

GRAHAM COUNTY
AMERICAN RESCUE PLAN AND CARES ACT
BUDGETED EXPENDITURES
2021-22

AMERICAN RESCUE PLAN ACT / CARES ACT

AMERICAN RESCUE AND RECOVERY ACT ALLOCATION	\$ 819,782
FUND BALANCE APPROPRIATED - CARES ACT	14,000
FUND BALANCE APPROPRIATED - ARPA	<u>819,783</u>
TOTAL REVENUES	<u><u>\$ 1,653,565</u></u>
ADDITIONS TO FUND BALANCE	\$ 1,427,780
PUBLIC HEALTH EXPENDITURES FOR COVID	<u>225,785</u>
TOTAL EXPENDITURES	<u><u>\$ 1,653,565</u></u>

GRAHAM COUNTY
TRUST AND AGENCY FUNDS
BUDGET
2021-22

TRUST AND AGENCY FUNDS

SOCIAL SERVICES AGENCY	\$ 360,000
REGISTER OF DEEDS - DEED OF TRUST FEES	10,000

TOTAL REVENUES	<u>\$ 370,000</u>
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SOCIAL SERVICES AGENCY EXPENDITURES	\$ 360,000
REGISTER OF DEEDS - DEED OF TRUST FEES	10,000

TOTAL EXPENDITURES	<u>\$ 370,000</u>
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