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Graham County
North Carolina

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GRAHAM COUNTY, C.S.C.

BY Jmm



Budget Ordinance
Fiscal Year 2025-2026

**GRAHAM COUNTY, NC
BUDGET
2025-2026**

GRAHAM COUNTY BUDGET FOR 2025-2026

In accordance with North Carolina Statue 159-11, the Graham County Fiscal Year 2025-2026 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 of

\$25,491,490

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.

INDEX

- I. Budget Summary – pg. 3
- II. Statutory Requirements and Ordinance Restrictions – pg. 3
- III. Total County Funds – pg. 4
- IV. General Fund Revenues by Category – pg. 5
- V. General Fund Expenditures by Function – pg. 6
- VI. Budgets by Fund:
 - a. General – Fund 10 – Budgeted Expenditures by Department – pgs. 7-10
 - b. Special Revenue Funds
 - i. American Rescue Plan Act Fund - Fund 25 – pg. 11
 - ii. National Opioid Settlement Fund - Fund 35 – pg. 12
 - iii. Representative Payee Fund - Fund 50 – pg. 13
 - iv. Fines and Forfeitures - Fund 60 – pg. 14
 - v. Revaluation Fund - Fund 70 – pg. 15
 - vi. 911 Fund - Fund 80 – pg. 16
 - vii. Dogwood Health Trust-CDBG Supplement Fund - Fund 85 – pg. 17
 - viii. Capital Project Fund- Fund 90 – pg. 18
 - ix. SCIF Courthouse Fund - Fund 91 – pg. 19
 - x. EDC - Golden Leaf Fund - Fund 92 – pg. 20

I. BUDGET SUMMARY

This budget is passed on a departmental level. A line-item budget is available in the Finance or County Manager's office for review. The line-item budget is utilized for analytical purposes and internal management use.

II. STATUTORY REQUIREMENTS AND ORDINANCE RESTRICTIONS

The ad valorem tax rate of \$0.59 per \$100.00 at full valuation and the revenue neutral rate of \$0.4570 per \$100 at full valuation are hereby established as the official tax rates for the County of Graham for the Fiscal Year 2025-2026. The rates were based on the total valuation of \$1,529,581,326.00 at 97.19 percent collection rate. The full \$0.59 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 amongst 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. An 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 2025-2026. The Budget Officer shall administer the budget and ensure 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.

III. TOTAL COUNTY FUNDS

The FY 2025-2026 recommended budget for all Graham County Funds has an annual operating budget of \$25,491,490. The County has established an annual budget for ten (10) separate funds. The funds can be paired into the following fund groupings.

General Fund - Fund 10	\$ (23,724,909.00)	93%
Special Revenue Funds		
American Rescue Plan Act Fund - Fund 25	\$ (483.00)	
National Opioid Settlement Fund - Fund 35	\$ (46,448.00)	
Representative Payee Fund - Fund 50	\$ (490,000.00)	
Fines and Forfeitures Fund - Fund 60	\$ (18,120.00)	
Revaluation Fund - Fund 70	\$ (130,898.00)	
911 Fund - Fund 80	\$ (97,746.00)	
Dogwood Health Trust-CDBG Supplement Fund - Fund 85	\$ (481,778.00)	
Capital Project Fund- Fund 90	\$ (163,622.00)	
SCIF Courthouse Fund - Fund 91	\$ (337,146.00)	
EDC - Golden Leaf Fund - Fund 92	\$ (340.00)	
Total Special Revenue Funds	\$ (1,766,581.00)	7%
Total Operating Budget 2025-2026	\$ (25,491,490.00)	100%

General Fund – The General Fund is the general operating fund of the County. It is used to account for all 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 ten (10) Special Revenue Funds for FY 2025-2026: American Rescue Plan Act, National Opioid Settlement, Representative Payee, Fines and Forfeitures, Revaluation, 911, Dogwood Health Trust-CDBG Supplement, Capital Project Fund, SCIF Courthouse, EDC-Golden Leaf Funds.

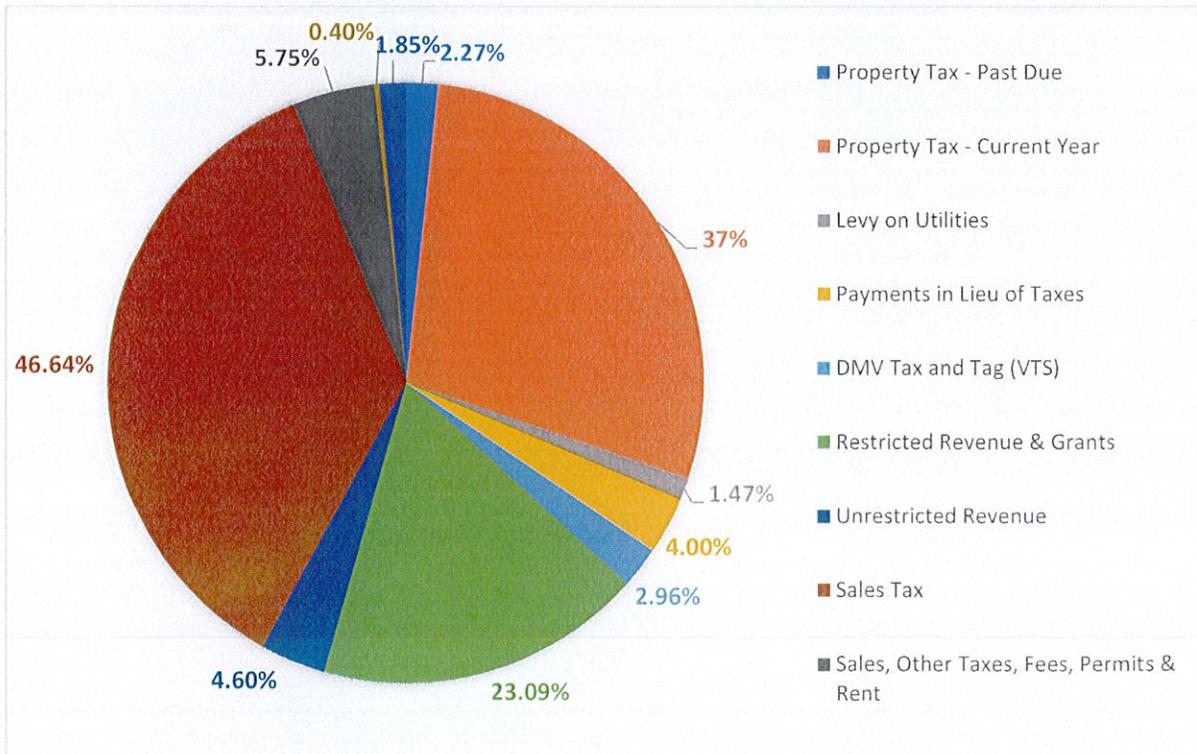
**GRAHAM COUNTY
REVENUES BY CATEGORY
FY 2025-2026**

IV. GENERAL FUND (FUND 10) REVENUES BY CATEGORY

The General Fund (Fund 10) with estimated revenues totaling \$23,724,909 derives its revenues from a variety of sources, as shown below:

SOURCES OF REVENUE

	Revenue	% of Total
Property Tax - Past Due	\$ (539,240.00)	2.27%
Property Tax - Current Year	\$ (8,770,941.00)	37%
Levy on Utilities	\$ (347,742.00)	1.47%
Payments in Lieu of Taxes	\$ (949,722.00)	4.00%
DMV Tax and Tag (VTS)	\$ (701,097.00)	2.96%
Restricted Revenue & Grants	\$ (5,477,625.00)	23.09%
Unrestricted Revenue	\$ (1,091,301.00)	4.60%
Sales Tax	\$ (3,947,017.00)	16.64%
Sales, Other Taxes, Fees, Permits & Rent	\$ (1,365,311.00)	5.75%
Interest on Investments	\$ (94,969.00)	0.40%
Appropriated Fund Balance	\$ (439,944.00)	1.85%
	\$ (23,724,909.00)	100%



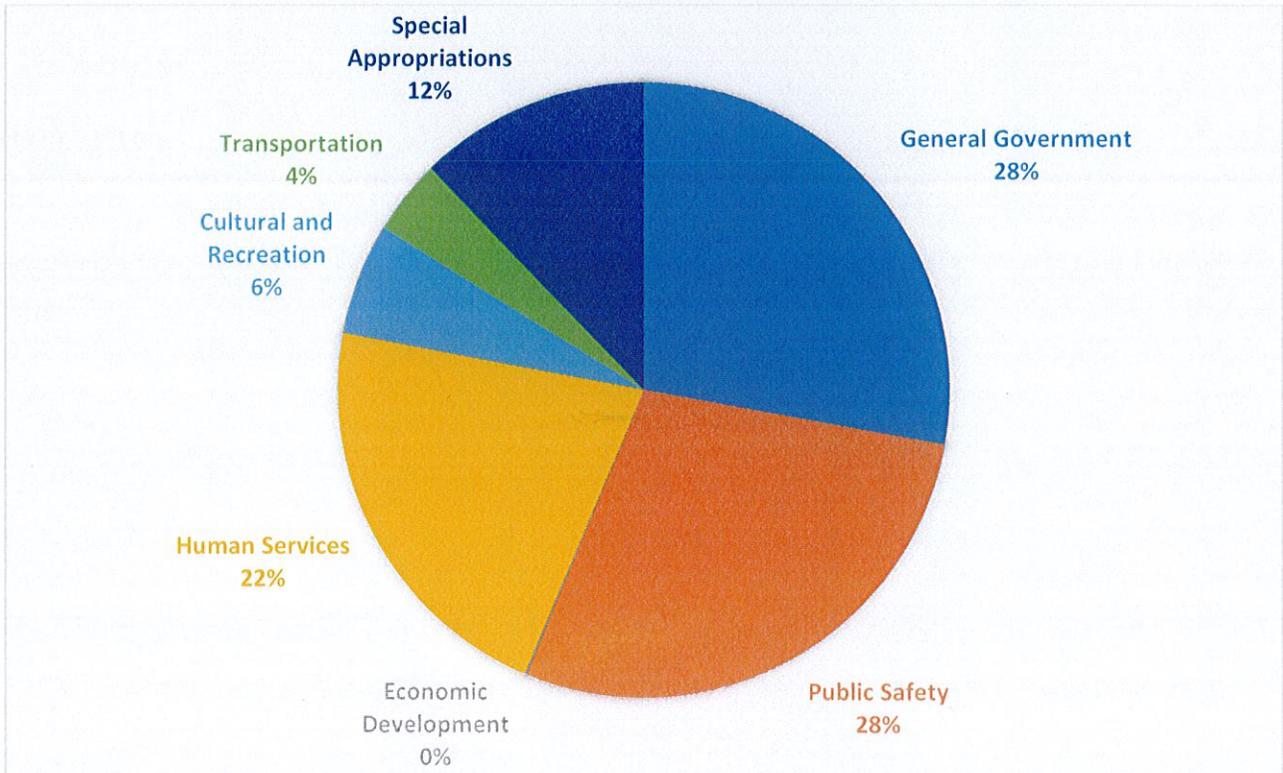
**GRAHAM COUNTY
EXPENDITURES BY FUNCTION
FY 2025-2026**

V. GENERAL FUND (FUND 10) EXPENDITURES BY FUNCTION

The General Fund (Fund 10) with estimated expenditures totaling \$23,724,909 is comprised of separate expenditure categories as shown below:

EXPENDITURES BY FUNCTION

	Expenditures	% of Total
General Government	\$ 6,603,064.00	27.83%
Public Safety	\$ 6,734,576.00	28.39%
Economic Development	\$ 27,000.00	0.11%
Human Services	\$ 5,131,235.00	21.63%
Cultural and Recreation	\$ 1,390,859.00	5.86%
Transportation	\$ 944,015.00	3.98%
Special Appropriations	\$ 2,894,160.00	12.20%
	\$ 23,724,909.00	100.00%



**GRAHAM COUNTY
BUDGETED EXPENDITURES
FY 2025-2026**

VI. BUDGETS BY FUND

a. GENERAL FUND – FUND 10

	FY 2025-2026 Budget
<u>GENERAL GOVERNMENT</u>	
410 GOVERNING BODY	\$ 991,027.00
420 ADMINISTRATION	\$ 800,030.00
430 ELECTION BOARD	\$ 218,678.00
440 FINANCE	\$ 385,806.00
450 TAX ASSESSOR	\$ 174,040.00
455 TAX COLLECTOR	\$ 145,842.00
480 REGISTER OF DEEDS	\$ 367,380.00
495 BUILDING INSPECTIONS	\$ 161,184.00
500 BUILDING MAINTENANCE	\$ 604,152.00
501 CUSTODIAL SERVICES	\$ 316,182.00
515 COURTS	\$ 10,188.00
573 VEHICLE MAINTENANCE	\$ 62,690.00
575 SANITATION	\$ 1,333,200.00
600 PROJECT MANAGEMENT	\$ 133,785.00
622 INFORMATION TECHNOLOGY	\$ 361,155.00
624 EMS BILLING	\$ 34,616.00
628 GROUNDS	\$ 112,778.00
640 CEMETERY	\$ 390,331.00
TOTAL GENERAL GOVERNMENT	\$ 6,603,064.00

	FY 2025-2026 Budget
<u>PUBLIC SAFETY</u>	
509 SHERIFF RESTRICTED/GRANTS	\$ 85,312.00
510 SHERIFF	\$ 2,165,805.00
511 DISPATCH	\$ 801,781.00
520 JAIL	\$ 1,416,098.00
526 EMERGENCY MANAGEMENT	\$ 120,036.00
527 PARAMEDICINE	\$ 86,945.00
602 EMS	\$ 2,058,599.00
TOTAL PUBLIC SAFETY	\$ 6,734,576.00

**GRAHAM COUNTY
BUDGETED EXPENDITURES
FY 2025-2026**

GENERAL FUND – FUND 10

	FY 2025-2026 Budget
<u>ECONOMIC DEVELOPMENT</u>	
465 ECONOMIC DEVELOPMENT COMMISSION	\$ 27,000.00
TOTAL ECONOMIC DEVELOPMENT	\$ 27,000.00

	FY 2025-2026 Budget
<u>HUMAN SERVICES</u>	
532 COMMUNICABLE DISEASES	\$ 32,380.00
533 OPIOID SETTLEMENT	\$ 81,950.00
535 MEDICAID TRANSFORMATION	\$ 14,000.00
537 CHILD HEALTH	\$ 112,741.00
538 MATERNAL HEALTH	\$ 11,554.00
540 HEALTH & WELLNESS CENTER	\$ 5,880.00
541 HEALTH TB	\$ 1,336.00
542 FAMILY PLANNING	\$ 49,029.00
543 HEALTHY COMMUNITIES	\$ 46,273.00
544 ENVIRONMENTAL HEALTH	\$ 175,759.00
545 HIV / STD	\$ 6,818.00
546 BREAST & CERVICAL CANCER	\$ 11,000.00
548 CAP	\$ 133,778.00
549 DENTAL	\$ 416,023.00
551 GENERAL HEALTH	\$ 263,867.00
552 IMMUNIZATION ACTION PLAN	\$ 42,440.00
555 WIC GENERAL ADMINISTRATIVE	\$ 4,200.00
556 WIC CLIENT SERVICES	\$ 30,167.00
557 WIC NUTRITIONAL EDUCATION	\$ 9,354.00
558 WIC BREASTFEEDING	\$ 5,274.00
559 FOOD & LODGING	\$ 29,667.00
560 ADULT HEALTH	\$ 284,128.00
562 DHT - BH & SUD GRANT	\$ 36,775.00
571 BIOTERRORISM	\$ 24,034.00
572 WORKFORCE DEVELOPMENT (PROVIDER)	\$ 289,985.00
610 DEPT OF SOCIAL SERVICES	\$ 2,366,277.00
611 SOCIAL SERVICE PUB ASSIST	\$ 4,000.00
612 WORK FIRST	\$ 21,000.00

**GRAHAM COUNTY
BUDGETED EXPENDITURES
FY 2025-2026**

GENERAL FUND – FUND 10

	FY 2025-2026 Budget
<u>HUMAN SERVICES CONTINUED</u>	
613 MEDICAL ASSISTANCE	\$ 24,000.00
614 SPECIAL ASSISTANCE	\$ 45,000.00
615 FOSTER CARE/GUARDIANSHIP	\$ 374,479.00
617 LIEAP	\$ 84,401.00
618 DAYCARE SUBSIDY	\$ 93,666.00
TOTAL HUMAN SERVICES	\$ 5,131,235.00

	FY 2025-2026 Budget
<u>CULTURAL & RECREATION</u>	
604 4-H YOUTH EDUCATION	\$ 17,247.00
605 AGRICULTURE EXTENSION	\$ 135,434.00
606 SOIL & WATER CONSERVATION	\$ 78,689.00
607 VETERANS	\$ 19,789.00
619 SENIOR CENTER	\$ 694,255.00
620 RECREATION	\$ 367,821.00
621 COUNTY POOL	\$ 77,624.00
TOTAL CULTURAL & RECREATION	\$ 1,390,859.00

	FY 2025-2026 Budget
<u>TRANSPORTATION</u>	
603 TRANSIT OPERATIONS	\$ 604,378.00
609 TRANSIT ADMINISTRATION	\$ 166,951.00
625 TRANSIT OPERATING RESERVE	\$ 116,339.00
627 TRANSIT VEHICLE REPLACEMENT	\$ 56,347.00
TOTAL TRANSPORTATION	\$ 944,015.00

**GRAHAM COUNTY
BUDGETED EXPENDITURES
FY 2025-2026**

GENERAL FUND – FUND 10

	FY 2025-2026 Budget
<u>699 SPECIAL APPROPRIATIONS</u>	
NC FOREST SERVICE	\$ 67,958.00
REGIONAL MENTAL HEALTH	\$ 6,000.00
REGIONAL LIBRARY	\$ 95,000.00
GC FIRE & RESCUE	\$ 180,000.00
GRAHAM CO HISTORICAL ASSOCIATION	\$ 10,000.00
SCHOOL CURRENT EXPENSE	\$ 1,357,725.00
SALES TAX SET ASIDE SCHOOLS	\$ 698,171.00
SECTION 6904-SCHOOLS-USDA FOREST SERVICE-80%	\$ 120,000.00
STATE OF FRANKLIN	\$ 2,000.00
SECTION 6904-FIRE DEPTS-USDA FOREST SERVICE-20%	\$ 30,000.00
GRAHAM COUNTY ANIMAL REFUGE	\$ 20,000.00
GCS STUDENT AID	\$ 18,000.00
UCBI - MIDDLE SCHOOL - INTEREST 80%	\$ 25,742.00
UCBI - MIDDLE SCHOOL - PRINCIPAL 80%	\$ 84,800.00
JCPC	\$ 73,764.00
IOI	\$ 13,000.00
STECOAH FIRE DEPT	\$ 45,000.00
BURIAL EXPENSE	\$ 2,000.00
GRACE PLACE	\$ 10,000.00
GRAHAM CANCER SUPPORT GROUP	\$ 5,000.00
SPECIAL OLYMPICS	\$ 5,000.00
STECOAH VALLEY CENTER	\$ 15,000.00
YULETIDE HELPERS	\$ 5,000.00
REIGNITING HOPE	\$ 5,000.00
TOTAL SPECIAL APPROPRIATIONS	\$ 2,894,160.00
TOTAL GENERAL FUND (FUND 10) EXPENDITURES	\$ 23,724,909.00

**GRAHAM COUNTY
BUDGETS BY FUND
FY 2025-2026**

b. SPECIAL REVENUE FUNDS

i. AMERICAN RESCUE PLAN ACT FUND – FUND 25

REVENUES

Interest Income	<u>\$ (483.00)</u>
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TOTAL AMERICAN RESCUE PLAN ACT REVENUES	<u><u>\$ (483.00)</u></u>
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EXPENDITURES

Revenue Replacement	<u>\$ 483.00</u>
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TOTAL AMERICAN RESCUE PLAN ACT EXPENDITURES	<u><u>\$ 483.00</u></u>
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**GRAHAM COUNTY
BUDGETS BY FUND
FY 2025-2026**

ii. NATIONAL OPIOID SETTLEMENT FUND – FUND 35

REVENUES

Interest Revenue	\$ (991.00)
National Opioid Settlement Proceeds	<u>\$ (45,457.00)</u>

TOTAL NATIONAL OPIOID SETTLEMENT REVENUES	<u><u>\$ (46,448.00)</u></u>
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EXPENDITURES

Opioid Mitigation Strategies	<u>\$ 46,448.00</u>
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TOTAL NATIONAL OPIOID SETTLEMENT EXPENDITURES	<u><u>\$ 46,448.00</u></u>
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**GRAHAM COUNTY
BUDGETS BY FUND
FY 2025-2026**

iii. REPRESENTATIVE PAYEE FUND – FUND 50

REVENUES

Social Services Agency - Representative Payee Received \$ (490,000.00)

**TOTAL REPRESENTATIVE PAYEE
REVENUES** \$ (490,000.00)

EXPENDITURES

Social Services Agency - Representative Payee Paid \$ 490,000.00

**TOTAL REPRESENTATIVE PAYEE
EXPENDITURES** \$ 490,000.00

**GRAHAM COUNTY
BUDGETS BY FUND
FY 2025-2026**

iv. FINES AND FORFEITURES FUND – FUND 60

REVENUES

Fines and Forfeitures Collections \$ (18,120.00)

**TOTAL FINES AND FORFEITURES
REVENUES \$ (18,120.00)**

EXPENDITURES

General Govt Expenditures \$ 18,120.00

**TOTAL FINES AND FORFEITURES
EXPENDITURES \$ 18,120.00**

**GRAHAM COUNTY
BUDGETS BY FUND
FY 2025-2026**

v. REVALUATION FUND – FUND 70

REVENUES

Interest Income - Revaluation	\$ (130,898.00)
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TOTAL REVALUATION REVENUES	<u>\$ (130,898.00)</u>
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EXPENDITURES

Contracted Services - Revaluation	<u>\$ 130,898.00</u>
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TOTAL REVALUATION EXPENDITURES	<u>\$ 130,898.00</u>
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**GRAHAM COUNTY
BUDGETS BY FUND
FY 2025-2026**

vi. 911 FUND – FUND 80

REVENUES

Interest Earned Wireless	\$ (852.00)
Wireless 911 40% Fees	\$ (96,894.00)

TOTAL 911 REVENUES	<u>\$ (97,746.00)</u>
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EXPENDITURES

Phone Recurring & Maintenance	\$ 32,082.00
Software Maintenance	\$ 30,000.00
Hardware Maintenance	\$ 25,000.00
Training	\$ 5,000.00
Contracted Services	\$ 3,500.00
Capital Outlay	<u>\$ 2,164.00</u>

TOTAL 911 EXPENDITURES	<u>\$ 97,746.00</u>
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**GRAHAM COUNTY
BUDGETS BY FUND
FY 2025-2026**

vii. DOGWOOD HEALTH TRUST-CDBG SUPPLEMENT FUND – FUND 85

REVENUES

Interest Income	\$ (1,372.00)
Fund Balance Appropriated-Dogwood Health Trust	<u>\$ (480,406.00)</u>

TOTAL DHT-CDBG SUPPLEMENT REVENUES	<u>\$ (481,778.00)</u>
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EXPENDITURES

Dogwood Health Trust Exp	<u>\$ 481,778.00</u>
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TOTAL DHT-CDBG SUPPLEMENT EXPENDITURES	<u>\$ 481,778.00</u>
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**GRAHAM COUNTY
BUDGETS BY FUND
FY 2025-2026**

viii. **CAPITAL PROJECT FUND – FUND 90**

REVENUES

Interest Revenue \$ (163,622.00)

TOTAL CAPITAL PROJECT REVENUES **\$ (163,622.00)**

EXPENDITURES

Construction and Architecture \$ 163,622.00

**TOTAL CAPITAL PROJECT
EXPENDITURES** **\$ 163,622.00**

**GRAHAM COUNTY
BUDGETS BY FUND
FY 2025-2026**

x. EDC – GOLDEN LEAF FUND – FUND 92

REVENUES

Investment Earnings \$ (340.00)

TOTAL EDC-GOLDEN LEAF REVENUES \$ (340.00)

EXPENDITURES

Urgent Care Expenditures \$ 340.00

**TOTAL EDC-GOLDEN LEAF
EXPENDITURES \$ 340.00**

GRAHAM COUNTY, NC
BUDGET
2025-2026

Approved and adopted this the 23rd day of June, 2025.

X Meggan Smith
Meggan B. Smith, Commissioner Chair

X Stacy R. Carpenter
Stacy R. Carpenter, Finance Officer

ATTEST:

X Lynn Cody
Lynn Cody, Commissioner Vice Chair

X Kim Crisp
Kim Crisp, Clerk to the Board

X Jacob Nelms
Jacob Nelms, Commissioner

X Connie Orr
Connie Orr, Commissioner

X Natasha Williams
Natasha Williams, Commissioner

