



Budget Ordinance

FY 2025-2026

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAHAM, NORTH CAROLINA:

Section I. The following amounts are hereby appropriated in the General Fund for the operation of City Government, its activities, and capital improvements for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, by the Chart of Accounts heretofore established for the City:

| Department | Budget |
|------------------------|----------------------|
| Tourism | \$ 79,000 |
| City Council | \$ 69,500 |
| Administration | \$ 863,740 |
| Information Technology | \$ 672,600 |
| Finance | \$ 500,800 |
| Public Buildings | \$ 104,900 |
| Police | \$ 6,786,500 |
| Fire | \$ 2,639,610 |
| Inspections | \$ 807,700 |
| Traffic Engineering | \$ 28,800 |
| Streets & Highways | \$ 2,392,600 |
| Street Lights | \$ 216,000 |
| City Garage | \$ 1,362,650 |
| Sanitation | \$ 2,048,917 |
| Recreation | \$ 1,115,600 |
| Lake | \$ 245,145 |
| Athletic Facilities | \$ 388,300 |
| Property Maintenance | \$ 1,210,900 |
| Non-Departmental | \$ 1,217,300 |
| | \$ 22,750,562 |



Section 2. It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026.

| | |
|---------------------------|----------------------|
| Ad Valorem Taxes | \$ 7,964,500 |
| Investment Earnings | \$ 230,000 |
| Miscellaneous | \$ 705,100 |
| Other Taxes/License | \$ 500 |
| Occupancy Tax | \$ 79,000 |
| Permits/Fees | \$ 878,000 |
| Restricted Governmental | \$ 1,062,000 |
| Sales/Services | \$ 1,991,400 |
| Unrestricted Governmental | \$ 8,432,000 |
| Fund Balance | \$ 1,408,062 |
| Grand Total | \$ 22,750,562 |

Section 3. The following amounts are hereby appropriated in the Water and Sewer Fund for its operations, activities, and capital improvements for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for the City:

| Department | Budget |
|-------------------------------|----------------------|
| Water and Sewer Billing | \$ 415,080 |
| Water and Sewer Distribution | \$ 3,035,480 |
| Maintenance and Lift Stations | \$ 302,380 |
| Water Treatment Plant | \$ 3,640,130 |
| Wastewater Treatment Plant | \$ 2,103,307 |
| Non-Departmental | \$ 3,597,223 |
| | \$ 13,093,600 |

Section 4. It is estimated that the following revenues will be available in the Water and Sewer Fund for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026.

| | |
|-------------------|----------------------|
| Services | \$ 11,019,000 |
| Operating | \$ 1,324,100 |
| Non-Operating | \$ 413,500 |
| Other | \$ 337,000 |
| Fund Total | \$ 13,093,600 |



Section 5. The following amounts are hereby anticipated and appropriated for the City's Special Funds:

| | Revenues | Expenditures |
|--|--------------------|--------------------|
| Federal Drug Monies | 100 | 100 |
| State Drug Monies | 100 | 100 |
| ARPA Enabled Projects | 4,908,621 | 4,908,621 |
| Truby Drive Repair Project | 200,000 | 200,000 |
| 10" Water Main Replacement | 17,250,000 | 17,250,000 |
| Boyd Creek Pump Station | 3,962,000 | 3,962,000 |
| Old Field Outfall | 2,955,000 | 2,955,000 |
| WWTP Upgrade | 84,649,290 | 84,649,290 |
| Water Line Inventory & Assessment | 400,000 | 400,000 |
| Boyd Creek Watershed Point Repair | 500,000 | 500,000 |
| Long and Albright Improvements Project | 904,860 | 904,860 |
| Banks and McBride Improvements | 925,000 | 925,000 |
| Downtown Enhancements | 600,000 | 600,000 |
| Accessible Parks Grant | 145,687 | 145,687 |
| Emerging Contaminants | 500,000 | 500,000 |
| Home, Banks & McBride Improvements | 288,000 | 288,000 |
| TOTALS: | 118,188,658 | 118,188,658 |

Section 6. There is hereby levied a tax at the rate of \$.3099 per one hundred dollars (\$100.00) of valuation of property as listed for taxes as of January 1, 2025, for the purpose of raising the Revenue listed as "Ad Valorem Taxes" in Section 2. Such rates are based on an estimated total valuation of property for the purposes of taxation of \$2,554,471,453 (100% valuation) with an anticipated collection rate of 95%.

Section 7. The City of Graham Capital Improvement Plan 2026-2035 for Water and Sewer Fund and 2026-2030 for all other funds is hereby approved and amended per the appropriations for improvements contained herein. For the purpose of tracking capital items, there shall be a threshold of \$5,000.

Section 8. Copies of this Ordinance shall be furnished to the City Manager and the Finance Officer to be kept on file by them for their direction in the disbursement of City Funds.

Adopted this 10th day of June 2025.

Attest:

Renee M. Ward, City Clerk


Mayor Jennifer Talley