

BE IT ORDAINED by the Polk County Board of Commissioners of Polk County, North Carolina:

Section 1: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Current Year Property Tax	\$	16,552,421
Current Year Motor Vehicle Tax		1,266,497
Prior Year Property Taxes		198,626
Prior Year Motor Vehicle Taxes		1,000
Tax Penalties		105,656
Tax Advertising Revenue		7,640
Garnishment Fees		4,000
Foreclosure Fees		26
Tax Collection Fees		65,335
Tax Discounts		(191,860)
Tag Office Notary Fee		20,730
Sales Tax		5,123,373
Register of Deeds		140,000
Tag Office		61,048
Cable Franchise		22,773
JCPC		83,404
Emergency Management		20,625
Designated ARPA Funds		511,013
Library Grants		82,040
Hold Harmless - Medicaid		434,807
Court Cost & Fees		43,764
Sheriff's Services		41,592
Election Filing Fees		10,000
Jail Fees		275,000
Building Permits		220,000
Zoning/Subdivision Fees		7,650
Reg of deeds - Excise Stamps		200,000
R.O.D. -10% Office Enhance		25,000
EMS Receipts		740,600
School Resource Officer		66,667
NC AG Cost Share		17,380
Agriculture-Fees		8,000
Lottery Revenue-QZAB		92,130
Library Fines & Fees		1,200
Recreation		-
Interest Income		6,917
Sale of Assets		-
ABC Revenues		5,038
Grants		-
Miscellaneous		50
Transfer In		26,450
Fund Balance Appropriation		403,621
Total General Fund Revenues	\$	<u>26,700,213</u>

Section 2: The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the County:

Governing Body	\$	325,999
Administration		433,403
Finance		323,812
Human Resources		124,434
Tax Collector/Assessor		633,023
Tag Office		69,544
Legal		75,494
Courts		5,900
Elections		254,634
Register of Deeds		235,570
Public Buildings		877,713
Information Systems		461,502
Sheriffs Departments		5,781,049
Communication		727,392
Emergency Services		2,343,601
Building Inspections		311,921
Forestry		71,529
Planning & Zoning		159,828
Cooperative Extension		212,684
Soil & Water Conservation		139,972
Agriculture Economic Development		130,570
Mental Health & Alcohol Rehab		80,029
Juvenile Crime Prevention		99,545
Education		6,047,156
Economic & Development		74,089
Library		664,569
Recreation		475,687
Debt Service		1,631,025
Personnel		110,537
Non-Department		
Contingency		100,000
Insurance/Other		626,625
Transfers to Other Funds		3,091,377
Total General Fund Expenditures	\$	<u>26,700,213</u>

Section 3: It is estimated that the following revenues will be available in the Consolidated Human Services Agency Fund (CHSA) for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Social Service Program Revenues	\$	2,166,288
Senior Center Services		222,003
Transportation Services		636,067
Veterans Administration		2,175
Public Health Services		564,053
Designated ARPA Funds		102,846
SW School Reimbursement		20,000
Grants		12,231
Drug Free Community		125,000
Miscellaneous		5,134
Transfer from General Fund		2,391,099
Total CHSA Revenue	\$	6,246,896

Section 4: The following amounts are hereby appropriated in the CHSA Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the County:

Social Services	\$	3,754,073
Transportation		862,415
Health Dept.		961,635
Drug Free Community		125,000
Senior Centers		475,215
Veteran's Administration		68,558
Total CHSA Expenditures	\$	6,246,896

Section 5: It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Transfer from General Fund	\$	172,577
Fund Balance Appropriation		-
Investment Earnings		-
Total Revaluation Revenue	\$	172,577

Section 6: The following amounts are hereby appropriated in the Revaluation Fund for revaluation of property in Polk County during the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the County:

Contracted Services	\$	-
In-house Labor		51,527
Professional Service		27,975
Reserve for Revaluation		93,075
Total Revaluation Expenditures	\$	172,577

Section 7: It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

NC 911 Funds	\$	269,685
Fund Balance Appropriation		<u>-</u>
Total E-911 Revenue	\$	<u>269,685</u>

Section 8: The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the County:

Operations/Programs		<u>269,685</u>
Total E-911 Expenditures	\$	<u>269,685</u>

Section 9: It is estimated that the following revenues will be available in the Tourism Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Occupancy Tax	\$	245,000
General Fund Transfer		7,267
Tourism Revenue	\$	<u>252,267</u>

Section 10: The following amounts are hereby appropriated to the Tourism Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	188,362
Operations/Programs		<u>63,905</u>
Tourism Total Expenditures	\$	<u>252,267</u>

Section 11: It is estimated that the following revenues will be available in the Capital Reserve Fund the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Transfer from General Fund	\$	424,602
Fund Balance Appropriation		-
Interest Income		-
		<hr/>
Total Capital Reserve Revenue	\$	<u><u>424,602</u></u>

Section 12: The following amounts are hereby appropriated to the Capital Reserve Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the County:

Reserve for Future Dam Repair	\$	150,000
School Capital Set-aside		164,602
Reserve for YMCA		110,000
		<hr/>
Capital Reserve Expenditure	\$	<u><u>424,602</u></u>

Section 13: It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Tipping Fees	\$	1,233,109
Availability Fees		388,000
Other Revenues		76,200
Fund Balance Appropriation		38,137
		<hr/>
Solid Waste Total Revenues	\$	<u><u>1,735,446</u></u>

Section 14: The following amounts are hereby appropriated to the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	328,414
Operations		1,407,032
		<hr/>
Solid Waste Total Expenditures	\$	<u><u>1,735,446</u></u>

Section 15: It is estimated that the following revenues will be available in the Internal Service Fund the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Health Insurance Premiums	\$	-
Fund Balance Appropriation		<u>26,450</u>
Internal Service Total Revenues	\$	<u>26,450</u>

Section 16: The following amounts are hereby appropriated to the Internal Service Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the County.

Transfer to General Fund	\$	<u>26,450</u>
Internal Service Total Expenditures	\$	<u>26,450</u>

Section 17: There is hereby levied for Fiscal Year 2022 an ad valorem property tax on all property having a situs in Polk County as listed for taxes as of January 1, 2021, at the statutory tax rate of \$0.5143 per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable law for the purpose of raising revenue included in " Current Year Property Taxes" in the General Fund in Section 2 of this ordinance.

Section 18: The following rates are levied per \$100.00 for the Fire Districts:

Columbus	0.0950
Green Creek	0.0839
Mill Spring	0.0754
Saluda	0.1130
Sunny View	0.1085
Tryon	0.0886
Edneyville	0.0945
Blue Ridge	0.1166
Dana	0.1132

Section 19: There is hereby levied a tax rate of 0.0385 per \$100 for the Harmon Field District.

Section 20: There is hereby levied a tax rate of 0.03 per \$100 for the Saluda School District.

Section 21: As provided by the resolution by the Polk County Board of Commissioners on Monday, February 20, 1995, the operating allocation to the Polk County Schools shall be made according to Purpose and Function, provided that they do not change the local appropriation. The Board of Education may change the allocation of funds within Purpose & Function up to 9% with no notice, and 10% or more with the approval of the Board of Commissioners. The Board of Education may appropriate Fund Balance without complying with the above requirements, but they should notify the Board of Commissioners within a timely manner. Payments for all capital expenditures shall be made upon presentation of the appropriate invoices to the County Finance Office.

Section 22: The following procedures and authorities shall apply to transfers and adjustments with the budget:

- A. Transfers Between Funds: Transfers of appropriations between funds in amounts in excess of \$10,000 each may be made only by the Board of Commissioners. Individual transfers between funds of or less than \$10,000 may be made by the County Manager when necessary or appropriate to adjust for over or under receipts or expenditures from a particular fund.
- B. Transfers Between Departments: Transfers of appropriations between departments in a fund and from contingency and fund balance shall be approved by the Board of Commissioners, or may be approved by the County Manager in conformance with the following guidelines:
 - 1. The County Manager finds that they are consistent with operational needs, and any board approved goals.
 - 2. An inter-Department transfer does not exceed \$10,000 (with the exception of an emergency with a majority consensus of the Board, to be reported to the Board at the next regular meeting and entered into the minutes).
 - 3. Transfers from contingency or fund balance must have three (3) votes by the Board of Commissioners and entered into the minutes.
- C. Transfers Within Departments: Department Managers may transfer line item appropriations between activities within the department under their jurisdiction with approval of the County Manager up to \$10,000. Transfers over \$10,000 within a department must have approval of the Board of Commissioners with the exception of an emergency with a majority consensus of the Board and to be reported to the Board at the next regular meeting and entered into the minutes.
- D. Transfers of Capital Projects Appropriations: Transfers of appropriations between projects within a capital project fund may be made by the County Manager when necessary or appropriate to adjust for over or under receipts or expenditures from a particular project. Transfers into or out of a capital project fund must have approval of the Board of Commissioners.
- E. Additional Funding: The Manager may modify the budget for additional funding from any Local, Federal or State program previously approved by the Board of Commissioners and for pass through monies from other sources, providing no local funding is stipulated, without a report being required.


Budget Ordinance

Section 23: Operating funds encumbered on the financial records of the County as of June 30, 2021, are hereby reappropriated to this budget.

Section 24: Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and the Finance/Budget Officer to be kept on file by them for their direction in the disbursement of funds.

ADOPTED this 21st day of June, 2021


Tommy W. Melton, Chairman
Polk County Board of Commissioners

ATTEST: 
Ange' High
Clerk to the Board

