

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, 2018, and ending June 30, 2019:

Current Year Property Tax	\$	14,015,812
Current Year Motor Vehicle Tax		1,005,514
Prior Year Property Taxes		189,148
Prior Year Motor Vehicle Taxes		2,000
Tax Penalties		120,085
Tax Advertising Revenue		10,000
Garnishment Fees		12,581
Foreclosure Fees		1,500
Tax Collection Fees		44,086
Tax Discounts		(165,801)
Tag Office Notary Fee		22,021
Sales Tax		3,910,781
Register of Deeds		100,000
Tag Office		48,975
Cable Franchise		24,044
Senior Center		151,622
JCPC		66,786
Emergency Management		26,625
Library Grants		76,970
Transportation Services		648,903
Hold Harmless - Medicaid		325,525
Court Cost & Fees		63,859
Sheriff's Services		28,836
Animal Control Citations		1,700
Jail Fees		219,000
Building Permits		280,000
Zoning/Subdivision Fees		7,030
Reg of deeds - Excise Stamps		107,000
R.O.D. -10% Office Enhance		25,000
EMS Receipts		746,353
School Resource Officer		28,000
Veterans Administration		1,400
NC AG Cost Share		17,380
Agriculture Econ. Dev. Grants		-
Lottery Revenue-QZAB		95,705
Library Fines & Fees		8,000
Recreation		125,000
Interest Income		108,708
Sale of Assets		5,000
ABC Revenues		3,600
Grants		-
Miscellaneous		23,000
Transfer In		305,000
Fund Balance Appropriation		408,240
Total General Fund Revenues	\$	23,244,988

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for the County:

Governing Body	\$	193,797
Administration		282,604
Finance		287,973
Tax Collector/Assessor		513,830
Tag Office		82,064
Legal		53,109
Courts		5,800
Elections		180,842
Register of Deeds		218,344
Public Buildings		344,467
Information Systems		319,706
Sheriffs Departments		4,210,817
Communication		496,702
Emergency Services		1,522,488
Community Development		413,223
Transportation		849,789
Forestry		80,060
Planning & Zoning		133,135
Cooperative Extension		180,205
Soil & Water Conservation		126,772
Agriculture Economic Development		100,461
Health Dept.		217,423
Senior Centers		393,007
Mental Health & Alcohol Rehab		78,591
Juvenile Crime Prevention		79,332
Veteran's Administration		61,961
Education		5,901,908
Economic & Development		94,796
Library		581,653
Recreation		592,866
Debt Service		2,254,126
Personnel		186,432
Non-Department		
Contingency		100,000
Insurance/Other		516,074
Transfers to Other Funds		1,590,631
Total General Fund Expenditures	\$	23,244,988

Section 3: It is estimated that the following revenues will be available in the Human Services Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Program Revenues	\$ 1,904,221
Transfer from General Fund	<u>1,241,180</u>
Total Human Service Revenue	<u>\$ 3,145,401</u>

Section 4: The following amounts are hereby appropriated in the Human Services Fund for the operation of Human Services (Department of Social Services) for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$ 1,761,581
Operations/Programs	<u>1,383,820</u>
Total Human Service Expenditures	<u>\$ 3,145,401</u>

Section 5: It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Transfer from General Fund	\$ -
Fund Balance Appropriation	25,666
Investment Earnings	<u>-</u>
Total Revaluation Revenue	<u>\$ 25,666</u>

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for the County:

Contracted Services	\$ -
Professional Service	25,666
Reserve for Revaluation	<u>-</u>
Total Revaluation Expenditures	<u>\$ 25,666</u>

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, 2018, and ending June 30, 2019:

NC 911 Funds	\$	232,221
Fund Balance Appropriation		<u>102,109</u>
Total E-911 Revenue	\$	<u>334,330</u>

Section 8: The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for the County:

Operations/Programs		<u>334,330</u>
Total E-911 Expenditures	\$	<u>334,330</u>

Section 9: It is estimated that the following revenues will be available in the Tourism Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Occupancy Tax	\$	231,255
General Fund Transfer		8,745
Tourism Revenue	\$	<u>240,000</u>

Section 10: The following amounts are hereby appropriated to the Tourism Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	126,874
Operations/Programs		<u>113,126</u>
Tourism Total Expenditures	\$	<u>240,000</u>

Section 11: It is estimated that the following revenues will be available in the Capital Reserve Fund the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Transfer from General Fund	\$	150,000
Fund Balance Appropriation		-
Interest Income		-
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Total Capital Reserve Revenue	\$	<u>150,000</u>

Section 12: The following amounts are hereby appropriated to the Capital Reserve Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for the County:

Reserve for Future Dam Repair	\$	150,000
Transfer to Other Fund		-
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Capital Reserve Expenditure	\$	<u>150,000</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, 2018, and ending June 30, 2019:

Tipping Fees	\$	947,000
Availability Fees		365,000
Other Revenues		387,992
Fund Balance Appropriation		-
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Solid Waste Total Revenues	\$	<u>1,699,992</u>

Section 14: The following amounts are hereby appropriated to the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	273,425
Operations		1,426,567
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Solid Waste Total Expenditures	\$	<u>1,699,992</u>

Section 15: It is estimated that the following revenues will be available in the Internal Service Fund the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Health Insurance Premiums	\$ -
Fund Balance Appropriation	<u>25,433</u>
Internal Service Total Revenues	<u>\$ 25,433</u>

Section 16: The following amounts are hereby appropriated to the Internal Service Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for the County.

Transfer to General Fund	<u>\$ 25,433</u>
Internal Service Total Expenditures	<u>\$ 25,433</u>

Section 17: There is hereby levied for Fiscal Year 2019 an ad valorem property tax on all property having a situs in Polk County as listed for taxes as of January 1, 2018, at the statutory tax rate of \$0.5294 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	0.0746
Green Creek	0.0646
Mill Spring	0.0813
Saluda	0.1050
Sunny View	0.0759
Tryon	0.1035
Edneyville	0.1050
Blue Ridge	0.1200
Dana	0.1300

Section 19: There is hereby levied a tax rate of 0.0334 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.

Section 23: Operating funds encumbered on the financial records of the County as of June 30, 2018, 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 _____ day of June, 2018

Jake Johnson, Chairman
Polk County Board of Commissioners

ATTEST:

Ange' High
Clerk to the Board