

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, 2022, and ending June 30, 2023:

Current Year Property Tax	\$	17,150,386
Current Year Motor Vehicle Tax		1,266,497
Prior Year Property Taxes		236,758
Prior Year Motor Vehicle Taxes		600
Tax Penalties		152,784
Tax Advertising Revenue		9,104
Garnishment Fees		4,000
Foreclosure Fees		-
Tax Collection Fees		81,602
Tax Discounts		(218,294)
Tag Office Notary Fee		25,000
Sales Tax		6,207,368
Register of Deeds		140,000
Tag Office		70,000
Cable Franchise		20,925
JCPC		83,404
Emergency Management		39,459
Library Grants		100,625
Hold Harmless - Medicaid		675,226
Court Cost & Fees		43,764
Sheriff's Services		29,880
Election Filing Fees		-
Jail Fees		250,000
Building Permits		270,000
Zoning/Subdivision Fees		7,110
Reg of deeds - Excise Stamps		250,000
R.O.D. -10% Office Enhance		25,000
EMS Receipts		845,000
School Resource Officer		133,332
NC AG Cost Share		17,380
Agriculture-Fees		4,000
Lottery Revenue-QZAB		-
Library Fines & Fees		1,000
Recreation		1,000
Interest Income		6,294
Sale of Assets		-
ABC Revenues		5,038
Grants		-
Miscellaneous		-
Transfer In		275
Fund Balance Appropriation		514,473
Total General Fund Revenues	\$	28,448,990

2022-2023
Budget Ordinance

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the County:

Governing Body	\$	396,898
Administration		437,573
Finance		368,229
Human Resources		126,362
Tax Collector/Assessor		653,366
Tag Office		75,379
Legal		79,711
Courts		5,000
Elections		260,331
Register of Deeds		256,823
Public Buildings		562,462
Information Systems		554,602
Sheriffs Departments		6,514,943
Communication		825,785
Emergency Services		2,591,142
Building Inspections		360,851
Forestry		77,616
Planning & Zoning		174,854
Cooperative Extension		241,091
Soil & Water Conservation		164,137
Agriculture Economic Development		144,752
Mental Health & Alcohol Rehab		80,029
Juvenile Crime Prevention		99,545
Education		5,974,413
Economic & Development		82,655
Library		757,613
Recreation		457,960
Debt Service		1,623,679
Personnel		193,866
Non-Department		
Contingency		100,000
Insurance/Other		677,978
Transfers to Other Funds		3,529,345
Total General Fund Expenditures	\$	<u>28,448,990</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, 2022, and ending June 30, 2023:

Social Service Program Revenues	\$	2,476,021
Senior Center Services		162,167
Transportation Services		532,043
Veterans Administration		2,175
Public Health Services		702,164
SW School Reimbursement		20,000
Grants		-
Miscellaneous		-
Transfer from General Fund		2,876,586
		<hr/>
Total CHSA Revenue	\$	6,771,156

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the County:

Social Services	\$	4,306,676
Transportation		856,255
Health Dept.		1,081,888
Senior Centers		448,914
Veteran's Administration		77,423
		<hr/>
Total CHSA Expenditures	\$	6,771,156

Section 5: It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Transfer from General Fund	\$	183,671
Fund Balance Appropriation		-
Investment Earnings		-
		<hr/>
Total Revaluation Revenue	\$	183,671

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the County:

Contracted Services	\$	-
In-house Labor		60,792
Professional Service		29,804
Reserve for Revaluation		93,075
		<hr/>
Total Revaluation Expenditures	\$	183,671

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, 2022, and ending June 30, 2023:

NC 911 Funds	\$	264,680
Fund Balance Appropriation		<u>-</u>
Total E-911 Revenue	\$	<u><u>264,680</u></u>

Section 8: The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the County:

Operations/Programs	\$	<u>264,680</u>
Total E-911 Expenditures	\$	<u><u>264,680</u></u>

Section 9: It is estimated that the following revenues will be available in the Tourism Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Occupancy Tax	\$	278,533
General Fund Transfer		7,267
Fund Balance Appropriation		70,000
Tourism Revenue	\$	<u><u>355,800</u></u>

Section 10: The following amounts are hereby appropriated to the Tourism Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	209,292
Operations/Programs		<u>146,508</u>
Tourism Total Expenditures	\$	<u><u>355,800</u></u>

Section 11: It is estimated that the following revenues will be available in the Capital Reserve Fund the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Transfer from General Fund	\$	365,448
Fund Balance Appropriation		-
Interest Income		-
		<hr/>
Total Capital Reserve Revenue	\$	<u><u>365,448</u></u>

Section 12: The following amounts are hereby appropriated to the Capital Reserve Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the County:

Reserve for Future Dam Repair	\$	-
School Capital Set-aside		365,448
Reserve for YMCA		-
		<hr/>
Capital Reserve Expenditure	\$	<u><u>365,448</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, 2022, and ending June 30, 2023:

Tipping Fees	\$	1,398,685
Availability Fees		390,000
Other Revenues		125,300
Fund Balance Appropriation		19,166
		<hr/>
Solid Waste Total Revenues	\$	<u><u>1,933,151</u></u>

Section 14: The following amounts are hereby appropriated to the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	388,121
Operations		1,545,030
		<hr/>
Solid Waste Total Expenditures	\$	<u><u>1,933,151</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, 2022, and ending June 30, 2023:

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

Section 16: The following amounts are hereby appropriated to the Internal Service Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the County:

Transfer to General Fund	\$ -
	<hr/>
Internal Service Total Expenditures	<u><u>\$ -</u></u>

Section 17: It is estimated that the following revenues will be available in the Other Miscellaneous Governmental Special Revenue Fund the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Representative Payee (DSS Trust)	\$ 180,000
Deed of Trust Funds	20,000
Fines and Forfeitures	150,000
Miscellaneous	125,000
	<hr/>
Total Misc. Governmental Revenue	<u><u>\$ 475,000</u></u>

Section 18: The following amounts are hereby appropriated to the Other Other Miscellaneous Governmental Special Revenue Fund for the fiscal fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the County:

Representative Payee (DSS Trust)	\$ 180,000
Deed of Trust Funds	20,000
Fines and Forfeitures	150,000
Miscellaneous	125,000
	<hr/>
Total Misc. Governmental Expenditures	<u><u>\$ 475,000</u></u>

Section 19: There is hereby levied for Fiscal Year 2023 an ad valorem property tax on all property having a situs in Polk County as listed for taxes as of January 1, 2022, at the statutory tax rate of \$0.5143 per one hundred dollars (\$100) of assed 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 20: The following rates are levied per \$100.00 for the Fire Districts:

Columbus	0.0950
Green Creek	0.1039
Mill Spring	0.0754
Saluda	0.1200
Sunny View	0.1085
Tryon	0.1086
Edneyville	0.0945
Blue Ridge	0.1166
Dana	0.1132

Section 21: There is hereby levied a tax rate of 0.0385 per \$100 for the Harmon Field District.

Section 22: There is hereby levied a tax rate of 0.03 per \$100 for the Saluda School District.

Section 23: 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 24: 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 \$20,000 each may be made only by the Board of Commissioners. Individual transfers between funds of or less than \$20,000 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 \$20,000 (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 \$20,000. Transfers over \$20,000 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 25: Operating funds encumbered on the financial records of the County as of June 30, 2022, are hereby reappropriated to this budget.

Section 26: 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 20th day of June, 2022


Tommy W. Melton, Chairman
Polk County Board of Commissioners

ATTEST:


Kristy Tipton
Clerk to the Board