

2013-2014
Budget Ordinance

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, 2013, and ending June 30, 2014:

Current Year Property Tax	\$ 12,945,446
Current Year Motor Vehicle Tax	624,446
Prior Year Property Taxes	195,000
Prior Year Motor Vehicle Taxes	80,000
Tax Penalties	95,000
Tax Advertising Revenue	7,000
Garnishment Fees	2,000
Foreclosure Fees	7,500
Tax Collection Fees	30,480
Tax Discounts	(160,000)
Sales Tax	2,171,942
Register of Deeds	95,000
Cable Franchise	26,000
Senior Center	123,818
Prison Boards	-
CJPP	-
JCPC	64,793
Emergency Management	20,625
Library Grants - State	73,200
Library Grants	-
Transportation Services	710,311
Hold Harmless	-
Hold Harmless - Medicaid	507,671
Court Cost & Fees	55,000
Sheriff's Services	37,468
Building Permits	95,000
Zoning/Subdivision Fees	1,650
Reg of deeds - Excise Stamps	89,412
R.O.D. -10% Office Enhance	15,000
EMS Receipts	559,693
NC Gov Hwy Safety Grant	18,833
Veterans Administration	1,452
NC AG Cost Share	12,000
Agriculture Econ. Dev. Grants	-
Lottery Revenue-QZAB	95,706
Library Fines & Fees	9,681
Recreation	98,881
Interest Income	17,000
Sale of Assets	5,000
ABC Revenues	3,515
Grants	14,982
Miscellaneous	20,020
Fund Balance Appropriation	435,542
Total General Fund Revenues	\$ 19,206,067

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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, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County:

Governing Body	\$	108,659
Administration		234,250
Finance		249,741
Tax Collector		270,963
Tax Assessor		152,765
Legal		41,763
Courts		6,700
Elections		159,985
Register of Deeds		189,842
Public Buildings		306,412
Information Systems		235,974
Sheriffs Departments		2,831,763
Communication		467,961
Emergency Services		1,395,746
Community Development		233,223
Transportation		862,095
Forestry		55,538
Planning & Zoning		124,121
Cooperative Extension		145,413
Soil & Water Conservation		114,474
Farmland Preservation		144,891
Health Dept.		139,891
Senior Centers		372,867
Mental Health & Alcohol Rehab		78,506
Special Appropriations		-
Juvenile Crime Prevention		77,027
CJPP		-
Veteran's Administration		38,912
Education		5,238,339
Economic & Development		95,385
Library		531,273
Recreation		472,497
Debt Service		1,441,210
Personnel		64,766
Non-Department		
Fuel Contingency		-
Contingency		-
Insurance/Other		584,253
Transfers to Other Funds		1,738,862
Total General Fund Expenditures	\$	19,206,067

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Section 3: It is estimated that the following revenues will be available in the Human Services Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Program Revenues	\$	2,167,642
Transfer from General Fund		<u>1,443,156</u>
Total Human Service Revenue	\$	<u>3,610,798</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, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	1,422,336
Operations/Programs		<u>2,188,462</u>
Total Human Service Expenditures	\$	<u>3,610,798</u>

Section 5: It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Transfer from General Fund	\$	-
Fund Balance Appropriation		10,000
Investment Earnings		<u>150</u>
Total Revaluation Revenue	\$	<u>10,150</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, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County:

Contracted Services		10,000
Printing		150
Reserve for Revaluation		<u>-</u>
Total Revaluation Expenditures	\$	<u>10,150</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, 2013, and ending June 30, 2014:

NC 911 Funds	\$	219,447
Fund Balance Appropriation		<u>-</u>
Total E-911 Revenue	\$	<u>219,447</u>

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Section 8 The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	-
Operations/Programs		<u>219,447</u>
Total E-911 Expenditures	\$	<u>219,447</u>

Section 9: It is estimated that the following revenues will be available in the Tourism Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Occupancy Tax	\$	66,354
General Fund Transfer		-
Tourism Revenue	\$	<u>66,354</u>

Section 10: The following amounts are hereby appropriated to the Tourism Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	27,747
Operations/Programs		<u>38,607</u>
Tourism Total Expenditures	\$	<u>66,354</u>

Section 11: It is estimated that the following revenues will be available in the Capital Reserve Fund the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Transfer from General Fund	\$	100,000
Fund Balance Appropriation		-
Interest Income		<u>-</u>
Total Capital Reserve Revenue	\$	<u>100,000</u>

Section 12: The following amounts are hereby appropriated to the Capital Reserve Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County:

Reserve for Future Dam Repair	\$	100,000
Transfer to Other Fund		-
Capital Reserve Expenditure	\$	<u>100,000</u>

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Section 13: It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Tipping Fees	\$	826,273
Availability Fees		370,000
Other Revenues		76,600
Fund Balance Appropriation		<u>49,275</u>
Solid Waste Total Revenues	\$	<u>1,322,148</u>

Section 14: The following amounts are hereby appropriated to the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	114,475
Operations		1,207,673
Solid Waste Total Expenditures	\$	<u>1,322,148</u>

Section 15: It is estimated that the following revenues will be available in the Water Enterprise Fund the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Service and Fees	\$	20,400
Fund Balance Appropriation		<u>16,100</u>
Water Total Revenues	\$	<u>36,500</u>

Section 16: The following amounts are hereby appropriated to the Water Enterprise Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County:

Water Total Expenditures	\$	<u>36,500</u>
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Section 17: It is estimated that the following revenues will be available in the Internal Service Fund the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Health Insurance Premiums	\$	1,048,380
Fund Balance Appropriation		<u>250,537</u>
Internal Service Total Revenues	\$	<u>1,298,917</u>

Section 18: The following amounts are hereby appropriated to the Internal Service Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County.

Internal Service Total Expenditures	\$	<u>1,298,917</u>
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Section 19: There is hereby levied a tax at the rate of 0.5175 per one hundred dollars (\$100.00) valuation of property listed as of January 1, 2013, for the purpose of raising revenue included in " Current Year Property Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on an estimated total valuation of property of:

Real	\$ 2,574,592,014
Motor Vehicle	134,642,032

The estimated collection rate is 97.08% for real estate and 89.62% for motor vehicles. The real estate estimate and the vehicle collections are based on audit collections for the Fiscal Year ended June 30, 2012.

Section 20: The following rates are levied per \$100.00 for the Fire Districts:

Columbus	0.050
Green Creek	0.041
Mill Spring	0.065
Saluda	0.075
Sunny View	0.060
Tryon	0.048

The estimated collection rate is 97.08% for real estate and 89.62% for motor vehicles based on audit collections for the Fiscal Year ended June 30, 2012.

Section 21: There is hereby levied a tax rate of 0.035 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 \$5,000 each may be made only by the Board of Commissioners. Individual transfers between funds of less than \$5,000 may be made by the County budget officer when necessary or appropriate to adjust for over or under receipts or expenditures from a particular fund.

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- 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 \$5,000 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.
 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 budget officer up to \$5,000. Transfers over \$5,000 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 budget officer 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.

Section 25: Operating funds encumbered on the financial records of the County as of June 30, 2013, 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 17th day of June, 2013



Michael Gage, Chairman
Polk County Board of Commissioners

ATTEST:


Beth Fehrmann
Clerk to the Board