

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, 2023, and ending June 30, 2024:

Current Year Property Tax	\$ 18,113,294
Current Year Motor Vehicle Tax	1,343,864
Prior Year Property Taxes	233,090
Prior Year Motor Vehicle Taxes	600
Tax Penalties	101,772
Tax Advertising Revenue	8,600
Garnishment Fees	2,130
Foreclosure Fees	-
Tax Collection Fees	85,401
Tax Discounts	(233,484)
Tag Office Notary Fee	29,517
Sales Tax	6,328,962
Register of Deeds	142,065
Tag Office	70,000
Cable Franchise	20,925
JCPC	83,404
Emergency Management	39,459
Library Grants	90,368
Hold Harmless - Medicaid	598,399
Court Cost & Fees	57,009
Sheriff's Services	19,782
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	1,062,210
School Resource Officer	133,332
NC AG Cost Share	17,379
Agriculture-Fees/Grants	44,000
Fire Inspection/Alarm Fee	10,000
Library Fines & Fees	1,500
Recreation	3,000
Interest Income	808,963
Sale of Assets	-
ABC Revenues	5,038
Donations/Bequests/Grants	19,490
Miscellaneous	275
Transfer In	42,624
Fund Balance Appropriation	30,000
Total General Fund Revenues	\$ 30,115,078

2023-2024
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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the County:

Governing Body	\$	396,594
Administration		456,968
Finance		454,956
Human Resources		117,891
Tax Collector/Assessor		667,944
Tag Office		86,315
Legal		80,421
Courts		15,900
Elections		268,892
Register of Deeds		262,042
Public Buildings		569,636
Information Systems		627,053
Sheriffs Departments		6,793,361
Communication		883,242
Emergency Services		2,817,749
Building Inspections		378,758
Forestry		82,036
Planning & Zoning		175,721
Cooperative Extension		266,021
Soil & Water Conservation		184,733
Agriculture Economic Development		162,492
Mental Health & Alcohol Rehab		80,191
Juvenile Crime Prevention		99,545
Education		6,736,846
Economic & Development		69,041
Library		742,184
Recreation		467,652
Debt Service		1,620,283
Personnel		196,966
Non-Department		
Contingency		100,000
Insurance/Other		834,060
Transfers to Other Funds		3,419,585
Total General Fund Expenditures	\$	<u>30,115,078</u>

2023-2024
Budget Ordinance

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, 2023, and ending June 30, 2024:

Social Service Program Revenues	\$	2,583,004
Senior Center Services		162,167
Transportation Services		857,359
Veterans Administration		2,175
Public Health Services		780,817
SW School Reimbursement		20,000
Grants		-
Miscellaneous		-
Transfer from General Fund		2,766,413
Total CHSA Revenue	\$	<u>7,171,935</u>

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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the County:

Social Services	\$	4,350,323
Transportation		1,092,836
Health Dept.		1,148,079
Senior Centers		502,477
Veteran's Administration		78,220
Total CHSA Expenditures	\$	<u>7,171,935</u>

Section 5: It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Transfer from General Fund	\$	170,812
Fund Balance Appropriation		148,735
Investment Earnings		-
Total Revaluation Revenue	\$	<u>319,547</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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the County:

Contracted Services	\$	148,350
In-house Labor		68,377
Professional Service		25,085
Reserve for Revaluation		77,735
Total Revaluation Expenditures	\$	<u>319,547</u>

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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, 2023, and ending June 30, 2024:

NC 911 Funds	\$	192,971
Fund Balance Appropriation		<u>-</u>
Total E-911 Revenue	\$	<u>192,971</u>

Section 8: The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the County:

Operations/Programs	\$	<u>192,971</u>
Total E-911 Expenditures	\$	<u>192,971</u>

Section 9: It is estimated that the following revenues will be available in the Tourism Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Occupancy Tax	\$	309,390
General Fund Transfer		7,267
Fund Balance Appropriation		<u>-</u>
Tourism Revenue	\$	<u>316,657</u>

Section 10: The following amounts are hereby appropriated to the Tourism Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	218,039
Operations/Programs		<u>98,618</u>
Tourism Total Expenditures	\$	<u>316,657</u>

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Budget Ordinance

Section 11: It is estimated that the following revenues will be available in the Capital Reserve Fund the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Transfer from General Fund	\$	430,095
Fund Balance Appropriation		-
Interest Income		-
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Total Capital Reserve Revenue	\$	<u><u>430,095</u></u>

Section 12: The following amounts are hereby appropriated to the Capital Reserve Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the County:

Reserve for Future Dam Repair	\$	-
School Capital Set-aside		430,095
Reserve for YMCA		-
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Capital Reserve Expenditure	\$	<u><u>430,095</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, 2023, and ending June 30, 2024:

Tipping Fees	\$	1,584,721
Availability Fees		390,000
Other Revenues		129,238
Fund Balance Appropriation		26,614
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Solid Waste Total Revenues	\$	<u><u>2,130,573</u></u>

Section 14: The following amounts are hereby appropriated to the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	342,076
Operations		1,788,497
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Solid Waste Total Expenditures	\$	<u><u>2,130,573</u></u>

2023-2024
Budget Ordinance

Section 15: It is estimated that the following revenues will be available in the Internal Service Fund the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Health Insurance Premiums	\$	-
Fund Balance Appropriation		<u>42,624</u>
Internal Service Total Revenues	\$	<u>42,624</u>

Section 16: The following amounts are hereby appropriated to the Internal Service Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the County:

Transfer to General Fund	\$	<u>42,624</u>
Internal Service Total Expenditures	\$	<u>42,624</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, 2023 and ending June 30, 2024:

Representative Payee (DSS Trust)	\$	210,000
Deed of Trust Funds		20,000
Fines and Forfeitures		150,000
Miscellaneous		<u>130,000</u>
Total Misc. Governmental Revenue	\$	<u>510,000</u>

Section 18: The following amounts are hereby appropriated to the Other Other Miscellaneous Governmental Special Revenue Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the County:

Representative Payee (DSS Trust)	\$	210,000
Deed of Trust Funds		20,000
Fines and Forfeitures		150,000
Miscellaneous		<u>130,000</u>
Total Misc. Governmental Expenditures	\$	<u>510,000</u>

2023-2024
Budget Ordinance

Section 19: There is hereby levied for Fiscal Year 2024 an ad valorem property tax on all property having a situs in Polk County as listed for taxes as of January 1, 2023, at the statutory tax rate of \$0.5343 per one hundred dollars (\$100) of asessed 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	0.1025
Green Creek	0.1039
Mill Spring	0.1054
Saluda	0.1300
Sunny View	0.1085
Tryon	0.1186
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.

2023-2024
Budget Ordinance

Section 25: Operating funds encumbered on the financial records of the County as of June 30, 2023, 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 19th day of June, 2023


Tommy W. Melton, Chairman
Polk County Board of Commissioners

ATTEST:


Kristy Tipton
Clerk to the Board