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, 2025, and ending June 30, 2026:

Current Year Property Tax	$	20,674,016
Current Year Motor Vehicle Tax		1,240,709
Prior Year Property Taxes		226,567
Prior Year Motor Vehicle Taxes		-
Tax Penalties		101,772
Tax Advertising Revenue		8,600
Garnishment Fees		2,130
Foreclosure Fees		-
Tax Collection Fees		85,401
Tax Discounts		(260,653)
Tag Office Notary Fee		38,370
Sales Tax		7,243,274
Register of Deeds		142,065
Tag Office		88,725
Cable Franchise		15,000
JCPC		83,404
Emergency Management		38,904
Library State Aid		95,923
Hold Harmless - Medicaid		278,729
Court Cost & Fees		63,497
Sheriff's Services		21,337
Election Filing Fees		-
Jail Fees		372,300
Building Permits		306,944
Zoning/Subdivision Fees		12,150
Reg of deeds - Excise Stamps		250,000
R.O.D. -10% Office Enhance		25,000
EMS Receipts		1,307,520
School Resource Officer		183,330
NC AG Cost Share		25,605
Agriculture-Fees/Grants		12,000
Fire Inspection/Alarm Fee		10,000
Library Fines & Fees		1,500
Library Grants/Donations		13,710
Recreation		3,000
Interest Income		942,500
Rents		2,400
ABC Revenues		5,100
Donations/Bequests/Grants		-
Miscellaneous		275
Transfer In		72,958
Fund Balance Appropriation		536,727
Total General Fund Revenues	**$**	**34,270,789**

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the County:

Governing Body	$	429,031
Administration		509,852
Finance		463,626
Human Resources		119,553
Tax Collector/Assessor		707,782
Tag Office		92,527
Legal		88,937
Courts		16,500
Elections		307,232
Register of Deeds		280,559
Public Buildings		624,175
Information Systems		766,611
Sheriffs Departments		8,069,094
Communication		983,262
Emergency Services		3,337,783
Building Inspections		373,859
Forestry		108,245
Planning & Zoning		198,552
Cooperative Extension		260,061
Soil & Water Conservation		182,562
Agriculture Economic Development		155,131
Mental Health & Alcohol Rehab		80,091
Juvenile Crime Prevention		99,064
Education		6,766,271
Economic & Development		86,683
Library		795,042
Recreation		454,478
Debt Service		2,477,190
Personnel		372,893
Non-Department		
Contingency		100,000
Insurance/Other		967,878
Transfers to Other Funds		3,996,265
Total General Fund Expenditures	**$**	**34,270,789**

Section 3: It is estimated that the following revenues will be available in the Health and Human Services Agency Fund (HHSA) for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Social Service Program Revenues	$	2,973,400
Senior Center Services		228,177
Transportation Services		579,100
Veterans Administration		2,175
Public Health Services		708,014
Grants		-
Miscellaneous		-
Transfer from General Fund		3,136,815
Total HHSA Revenue	**$**	**7,627,681**

Section 4: The following amounts are hereby appropriated in the HHSA Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the County:

Social Services	$	4,990,987
Transportation		1,009,224
Health Dept.		990,202
Senior Centers		551,905
Veteran's Administration		85,363
Total HHSA Expenditures	**$**	**7,627,681**

Section 5: It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Transfer from General Fund	$	174,537
Fund Balance Appropriation		-
Investment Earnings		-
Total Revaluation Revenue	**$**	**174,537**

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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the County:

Revaluation		174,537
Total Revaluation Expenditures	**$**	**174,537**

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, 2025, and ending June 30, 2026:

NC 911 Funds	$	477,801
Fund Balance Appropriation		351,082
Total E-911 Revenue	**$**	**828,883**

Section 8: The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the County:

Operations/Capital	$	828,883
Total E-911 Expenditures	**$**	**828,883**

Section 9: It is estimated that the following revenues will be available in the Tourism Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Occupancy Tax	$	348,607
General Fund Transfer		7,267
Fund Balance Appropriation		15,191
Tourism Revenue	**$**	**371,065**

Section 10: The following amounts are hereby appropriated to the Tourism Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	$	234,419
Operations/Programs		136,646
Tourism Total Expenditures	**$**	**371,065**

Section 11: It is estimated that the following revenues will be available in the Capital Reserve Fund the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Transfer from General Fund	$	632,646
Fund Balance Appropriation		-
Interest Income		-
Total Capital Reserve Revenue	**$**	**632,646**

Section 12: The following amounts are hereby appropriated to the Capital Reserve Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the County:

Reserve for Future Dam Repair	$	-
School Capital Set-aside		632,646
		-
Capital Reserve Expenditure	**$**	**632,646**

Section 13: It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Tipping Fees	$	2,026,812
Availability Fees		390,000
Other Revenues		141,489
Fund Balance Appropriation		-
Solid Waste Total Revenues	**$**	**2,558,301**

Section 14: The following amounts are hereby appropriated to the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	$	439,475
Operations		2,118,826
Solid Waste Total Expenditures	**$**	**2,558,301**

Section 15: It is estimated that the following revenues will be available in the Internal Service Fund the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Health Insurance Premiums	$	-
Fund Balance Appropriation		50,500
Internal Service Total Revenues	**$**	**50,500**

Section 16: The following amounts are hereby appropriated to the Internal Service Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the County:

Transfer to General Fund	$	50,500
Internal Service Total Expenditures	**$**	**50,500**

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, 2025 and ending June 30, 2026:

Representative Payee (DSS Trust)	$	210,000
Deed of Trust Funds		20,000
Fines and Forfeitures		150,000
Miscellaneous		130,000
Total Misc. Governmental Revenues	**$**	**510,000**

Section 18: The following amounts are hereby appropriated to the Other Miscellaneous Governmental Special Revenue Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, 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		130,000
Total Misc. Governmental Expenditures	**$**	**510,000**

Section 19: It is estimated that the following revenues will be available in the Opioid Settlement Special Revenue Fund the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Opioid Settlement Funds	$	256,982
Opioid Settlement Total Revenues	**$**	**256,982**

Section 20: The following amounts are hereby appropriated to the Opioid Settlement Special Revenue Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for the County:

Public Health		256,982
Opioid Settlement Total Expenditures	**$**	**256,982**

Section 21: There is hereby levied for Fiscal Year 2026 an ad valorem property tax on all property having a situs in Polk County as listed for taxes as of January 1, 2025, at the statutory tax rate of $0.4277 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 1 of this ordinance.

Section 22: The following rates are levied per $100.00 for the Fire Districts:

Columbus	0.0950
Green Creek	0.1037
Mill Spring	0.0827
Saluda	0.1250
Sunny View	0.0747
Tryon	0.1038
Edneyville	0.0630
Blue Ridge	0.0967
Dana	0.0794

Section 23: There is hereby levied a tax rate of 0.0352 per $100 for the Harmon Field District.

Section 24: There is hereby levied a tax rate of 0.03 per $100 for the Saluda School District.

Section 25: 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 26: 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 27: Operating funds encumbered on the financial records of the County as of June 30, 2025, are hereby reappropriated to this budget.

Section 28: 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, 2025

_____
Myron Yoder, Chairman
Polk County Board of Commissioners

ATTEST:

_____
Kennedy Freeman
Clerk to the Board