BUDGET AMENDMENT
DATE: 3/16/2026
Dept.: **Debt Service/Transfers**

BATCH #: _____
(For accounting only)

Amendment # : _____

INCREASE BUDGETED EXPENDITURE			DECREASE BUDGETED EXPENDITURE		
GL ACCOUNT #	Description	Amount	GL ACCOUNT #	Description	Amount
10-9800-9841-0	Cap Proj Fund Tran	$ 863,135	10-9100-7177-0	YMCA - Principal	$ (455,000)
			10-9100-7177-1	YMCA - Interest	(408,135)
41-3980-0000	Transfer IN - GF	863,135	41-3330-0800	GF Appropriation	(863,135)
		$ 1,726,270			$(1,726,270)

EXPLANATION To move budgeted FY26 YMCA Debt Service payment to the 41 Fund YMCA Project to cover professional fees and site preparation

Any transfer that exceeds $20,000 within a Department must be approved by the Board

Department Manager

COUNTY MANAGER

COUNTY OF POLK, NORTH CAROLINA

PROJECT BUDGET ORDINANCE
YMCA - Polk Campus

BUDGET EXPENDITURES

		Original Budget	7/19/2021	5/15/2023	Amended 10/7/2024	Amended 11/17/2025	Amended 3/16/2026
Contracted Services	41-6120-4400-0	$ 110,000	$ 187,023	$ 203,927	$ 203,927	$ 218,927	
Plans & Consulting	41-6120-0193-5				$ 50,000	$ 60,000	
Professional Fees	41-6120-0580-2					$ 838,135	
Total Expenditures		$ 110,000	$ 187,023	$ 203,927	$ 253,927	$ 1,117,062	

REVENUES

YMCA Donations	41-3438-0100				$ 50,000	$ 50,000
General Fund Appropriation	41-3330-0800	110,000	110,000	110,000	110,000	$ 973,135
Capital Reserve Transfer In	41-3981-9822		77,023	77,023	77,023	$ 77,023
PCCF Grant-Feasibility Study	41-3839-8905			16,904	16,904	$ 16,904
Total Revenues		$ 110,000	$ 187,023	$ 203,927	$ 253,927	$ 1,117,062

To establish Project Ordinance for a YMCA Polk County Recreation Facility

5/15/23 - Capital Reserve remaining funds previously set aside for E & D
10/7/24 - Increase project for a grant received from the Polk County Community Foundation in FY24
11/17/25 - Increase project for CMAR preconstruction planning
3/16/26 - Increase project using unspent FY26 YMCA Debt service payment for Professional Service Fees and Preliminary Site Work

Date approved & entered into the BOC minutes

COUNTY MANAGER

FINANCE OFFICER

-Project Ordinance: YMCA