BUDGET AMENDMENT: ADDITION
DATE: 10/19/2026 Per Ordinance
Dept.: **Sheriffs Office**

BATCH #: _____ LINE_____
(for accounting use only)

Amendment # : _____

INCREASE EXPENSE			INCREASE REVENUE		
GL ACCOUNT #		Amount	GL ACCOUNT #		Amount
10-4310-1291-0	$	73,472	10-3301-3600	$	(73,472)
Spec Circumstance Bonus			Sheriff - Misc Grant		
	$	73,472		$	(73,472)

EXPLANATION:

2026 SBI Local Law Enforcement Bonus Program – Budget Addition

Polk County has been **awarded $73,471.32 through the North Carolina State Bureau of Investigation (SBI) 2026 Local Law Enforcement Bonus Program.** These funds are designated for the Polk County Sheriff's Office and are based on 39 certified eligible sworn full-time equivalent (FTE) positions.

The funding consists of $68,250.00 in law enforcement bonuses and $5,221.32 for the associated employer Social Security and Medicare (FICA) expenses. SBI has confirmed that payment has been issued to Polk County Government.

This program is funded entirely through SBI and requires no local County funding. The bonus funds are exclusively designated for eligible law enforcement officers (LEOs) and cannot be used for other County positions or

This budget amendment will recognize the additional state funding and appropriate the corresponding expenditures within the Sheriff's Office budget to cover the authorized bonus payments and related employer payroll taxes.

The County will be required to complete a final reconciliation with SBI, documenting the actual bonus payments made to eligible officers and providing supporting payroll records to account for the funds received.

These are being exclusinvely (no local funding used)

Date approved & entered into the BOC minutes

BUDGET OFFICER/COUNTY MANAGER

Donya L. Ayers
FINANCE OFFICER