FY27 Budget Revisions Summary

Fund 10 - General Fund - Revenue Changes

GL Account	Description	Amount
10-3114-0000	Vehicle Tax Levy	$50,674
10-3200-1126	2026 Property Tax	($223,575)
10-3231-3510	Sales Tax - Article 40	$30,044
10-3232-3510	Sales Tax - Article 42	$23,478
10-3233-3510	Sales Tax - Article 39	$41,921
10-3234-3510	Sales Tax - Article 44	$5,130
10-3991-0000	Fund Balance Appropriated	$46,309

Fund 10 - General Fund - Expense Changes

GL Account	Description	Amount
10-4210-5000-0	Capital	$26,309
10-9300-3300-0	Utilities	$10,000
10-9300-2510-0	Non-Department Fuel	($2,000)
10-9300-4510-0	Liability Insurance	($9,939)
10-9300-4520-0	Manager Discretion	($25,000)
10-9300-9910-1	Manager Discretion Fuel	($25,389)

Fund 20 - Senior Center - Revenue Changes

GL Account	Description	Amount
20-3438-0006	Senior Center - Home Aide	($73,473)

Fund 20 - Senior Center - Expense Changes

GL Account	Description	Amount
20-5169-1240-0	Part-Time Salaries	($6,680)
20-5169-4400-8	Contracted Services - Home Aide	($66,793)

Fund 60 - Emergency Communications (911) - Revenue Changes

GL Account	Description	Amount
60-3258-0000	NC 911 Funds	$58,591

Fund 60 - Emergency Communications (911) - Expense Changes

GL Account	Description	Amount
60-4325-5000-0	Capital	$58,591

Quick Totals by Fund

Fund	Revenue Change	Expense Change
Fund 10	($26,019)	($26,019)
Fund 20	($73,473)	($73,473)
Fund 60	$58,591	$58,591
Total	($40,901)	($40,901)

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, 2026, and ending June 30, 2027:

Current Year Property Tax	$	21,614,826
Current Year Motor Vehicle Tax		1,424,918
Prior Year Property Taxes		215,920
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		(254,543)
Tag Office Notary Fee		43,370
Sales Tax		7,710,295
Register of Deeds		142,065
Tag Office		88,725
Cable Franchise		12,375
JCPC		83,404
Emergency Management		38,904
Library State Aid		95,970
Hold Harmless - Medicaid		-
Court Cost & Fees		63,497
Sheriff's Services		30,407
Election Filing Fees		-
Jail Fees		381,994
Building Permits		341,120
Zoning/Subdivision Fees		17,650
Reg of deeds - Excise Stamps		250,000
R.O.D. -10% Office Enhance		25,000
EMS Receipts		1,441,520
School Resource Officer		183,330
NC AG Cost Share		25,605
Agriculture-Fees/Grants		17,000
Fire Inspection/Alarm Fee		10,000
Library Fines & Fees		16,500
Library Grants/Donations		16,356
Recreation		3,000
Interest Income		1,000,000
Rents		10,800
ABC Revenues		5,151
AGEcon Preservation Grant		14,000
Donations/Bequests/Grants		-
Miscellaneous		275
Transfer In		68,173
Fund Balance Appropriation		1,825,729
Total General Fund Revenues	**$**	**37,161,239**

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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the County:

Governing Body	$	445,828
Administration		542,080
Finance		495,181
Human Resources		127,616
Tax Collector/Assessor		749,145
Tag Office		91,141
Legal		89,687
Courts		50,566
Elections		335,167
Register of Deeds		300,054
Public Buildings		686,245
Information Systems		830,629
Sheriffs Departments		8,512,969
Communication		1,095,578
Emergency Services		3,852,305
Animal Control Housing		400,000
Building Inspections		445,992
Forestry		156,775
Planning & Zoning		214,950
Cooperative Extension		292,240
Soil & Water Conservation		196,992
Agriculture Economic Development		179,091
Mental Health & Alcohol Rehab		80,142
Juvenile Crime Prevention		99,064
Education		7,800,700
Economic & Development		90,596
Water Services		45,000
Library		841,848
Recreation		495,115
Debt Service		2,516,573
Personnel		143,460
Non-Department		
Contingency		100,000
Insurance/Other		880,765
Transfers to Other Funds		3,977,745
Total General Fund Expenditures	**$**	**37,161,239**

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, 2026, and ending June 30, 2027:

Social Service Program Revenues	$	2,950,941
Senior Center Services		234,417
Transportation Services		664,247
Veterans Administration		2,175
Public Health Services		532,011
Grants		-
Miscellaneous		-
Transfer from General Fund		3,212,479
Total HHSA Revenue	**$**	**7,596,270**

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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the County:

Social Services	$	4,820,819
Transportation		1,005,961
Health Dept.		1,157,004
Senior Centers		544,824
Veteran's Administration		67,662
Total HHSA Expenditures	**$**	**7,596,270**

Section 5: It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Transfer from General Fund	$	125,353
Fund Balance Appropriation		-
Investment Earnings		-
Total Revaluation Revenue	**$**	**125,353**

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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the County:

Revaluation		125,353
Total Revaluation Expenditures	**$**	**125,353**

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, 2026, and ending June 30, 2027:

NC 911 Funds	$	252,023
Fund Balance Appropriation		-
Total E-911 Revenue	**$**	**252,023**

Section 8: The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the County:

Operations/Capital	$	252,023
Total E-911 Expenditures	**$**	**252,023**

Section 9: It is estimated that the following revenues will be available in the Tourism Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Occupancy Tax	$	426,919
General Fund Transfer		7,267
Fund Balance Appropriation		-
Tourism Revenue	**$**	**434,186**

Section 10: The following amounts are hereby appropriated to the Tourism Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	$	293,536
Operations/Programs		140,650
Tourism Total Expenditures	**$**	**434,186**

Section 11: It is estimated that the following revenues will be available in the Capital Reserve Fund the fiscal year beginning July 1, 2026, and ending June 30, 2027:

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, 2026, and ending June 30, 2027, 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, 2026, and ending June 30, 2027:

Tipping Fees	$	1,930,554	
Availability Fees		400,000	
Other Revenues		123,468	
Fund Balance Appropriation		-	
Solid Waste Total Revenues	**$**	**2,454,022**	$ -

Section 14: The following amounts are hereby appropriated to the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	$	464,824
Operations		1,989,198
Solid Waste Total Expenditures	**$**	**2,454,022**

Section 15: It is estimated that the following revenues will be available in the Internal Service Fund the fiscal year beginning July 1, 2026, and ending June 30, 2027:

Health Insurance Premiums	$	-
Fund Balance Appropriation		45,715
Internal Service Total Revenues	**$**	**45,715**

Section 16: The following amounts are hereby appropriated to the Internal Service Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the County:

Transfer to General Fund	$	45,715
Internal Service Total Expenditures	**$**	**45,715**

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, 2026 and ending June 30, 2027:

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, 2026, and ending June 30, 2027, 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, 2026 and ending June 30, 2027:

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, 2026, and ending June 30, 2027, 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 2027 an ad valorem property tax on all property having a situs in Polk County as listed for taxes as of January 1, 2026, 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	0.1325
Sunny View	0.0747
Tryon	0.1238
Edneyville	0.0630
Blue Ridge	0.0967
Dana	0.0794

vehicles based on audit collections for the Fiscal Year ended June 30, 2014.

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, 2026, 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, 2026

_____
Myron Yoder, Chairman
Polk County Board of Commissioners

ATTEST:

_____
Kennedy Freeman