

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, 2011, and ending June 30, 2012:

Current Year Property Tax	\$ 13,020,398
Current Year Motor Vehicle Tax	643,661
Prior Year Property Taxes	195,000
Prior Year Motor Vehicle Taxes	95,000
Tax Penalties	80,000
Tax Advertising Revenue	5,000
Garnishment Fees	500
Foreclosure Fees	11,000
Tax Collection Fees	30,480
Tax Discounts	(150,000)
Sales Tax	1,891,820
Register of Deeds	97,000
Cable Franchise	28,000
Senior Center	123,855
Prison Boards	-
CJPP	46,058
JCPC	63,271
Emergency Management	23,000
Library Grants - State	69,772
Library Grants	-
Transportation Services	688,232
Hold Harmless	275,000
Hold Harmless - Medicaid	329,314
Court Cost & Fees	55,000
Sheriff's Services	24,825
Building Permits/Homeowner's	81,400
Zoning/Subdivision Fees	1,500
Reg of deeds - Excise Stamps	64,500
R.O.D. -10% Office Enhance	10,000
EMS Receipts	542,900
Donations & Misc. Grants	-
Veterans Administration	-
NC AG Cost Share	12,000
Agriculture Econ. Dev. Grants	-
Lottery Revenue-QZAB	95,705
Library Fines & Fees	9,681
Recreation	108,181
Interest Income	26,500
Sale of Assets	5,000
ABC Revenues	3,515
Transfer-in MH Officer	-
Miscellaneous	20,050
Fund Balance Appropriation	-
Total General Fund Revenues	<u>\$ 18,627,118</u>

2011-2012
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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for the County:

Governing Body	\$	110,920
Administration		209,375
Finance		243,137
Tax Collector		218,618
Tax Assessor		247,350
Legal		41,763
Courts		5,800
Elections		154,840
Register of Deeds		186,400
Public Buildings		297,197
Information Systems		213,861
Sheriffs Departments		2,223,675
Communication		442,157
Emergency Services		1,131,686
Community Development		205,156
Transportation		807,438
Forestry		53,442
Planning & Zoning		167,497
Cooperative Extension		159,649
Soil & Water Conservation		111,125
Farmland Preservation		151,776
Health Dept.		120,960
Senior Centers		342,851
Mental Health & Alcohol Rehab		78,506
Special Appropriations		-
Juvenile Crime Prevention		75,505
CJPP		46,058
Veteran's Administration		36,605
Education		5,079,611
Economic & Development		96,698
Library		520,800
Recreation		479,794
Debt Service		1,705,329
Personnel		58,720
Non-Department		
Fuel Contingency		90,000
Contingency		20,000
Insurance/Other		444,568
Transfers to Other Funds		2,048,251
Total General Fund Expenditures	\$	18,627,118

-

2011-2012
Budget Ordinance

Section 3: It is estimated that the following revenues will be available in the Human Services Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Program Revenues	\$	2,170,057
Transfer from General Fund		<u>1,500,245</u>
Total Human Service Revenue	\$	<u><u>3,670,302</u></u>

Section 4: The following amounts are hereby appropriated in the Human Services Fund for the operation of Human Services (Department of Social Services) for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	1,488,713
Operations/Programs		<u>2,181,589</u>
Total Human Service Expenditures	\$	<u><u>3,670,302</u></u>

Section 5: It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer from General Fund	\$	162,300
Fund Balance Appropriation		-
Investment Earnings		<u>150</u>
Total Revaluation Revenue	\$	<u><u>162,450</u></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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for the County:

Contracted Services		10,000
Printing		150
Reserve for Revaluation		<u>152,300</u>
Total Revaluation Expenditures	\$	<u><u>162,450</u></u>

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, 2011, and ending June 30, 2012:

NC 911 Funds	\$	201,500
Fund Balance Appropriation		<u>23,208</u>
Total E-911 Revenue	\$	<u><u>224,708</u></u>

2011-2012
Budget Ordinance

Section 8 The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	-
Operations/Programs		<u>224,708</u>
Total E-911 Expenditures	\$	<u>224,708</u>

Section 9: It is estimated that the following revenues will be available in the Tourism Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Occupancy Tax	\$	64,000
General Fund Transfer		-
Tourism Revenue	\$	<u>64,000</u>

Section 10: The following amounts are hereby appropriated to the Tourism Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	\$	26,724
Operations/Programs		<u>37,276</u>
Tourism Total Expenditures	\$	<u>64,000</u>

Section 11: It is estimated that the following revenues will be available in the Capital Reserve Fund the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Transfer from General Fund	\$	190,000
Fund Balance Appropriation		-
Interest Income		<u>-</u>
Total Capital Reserve Revenue	\$	<u>190,000</u>

Section 12: The following amounts are hereby appropriated to the Capital Reserve Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for the County:

Reserve for Future Dam Repair	\$	190,000
Transfer to Other Fund		-
Capital Reserve Expenditure	\$	<u>190,000</u>

2011-2012
Budget Ordinance

Section 13: It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Tipping Fees	750,762
Availability Fees	350,000
Other Revenues	62,283
Fund Balance Appropriation	<u>-</u>
Solid Waste Total Revenues	<u><u>\$ 1,163,045</u></u>

Section 14: The following amounts are hereby appropriated to the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for the County:

Salaries & Benefits	71,218
Operations	1,091,827
Solid Waste Total Expenditures	<u><u>\$ 1,163,045</u></u>

Section 15: It is estimated that the following revenues will be available in the Water Enterprise Fund the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Water Total Revenues	<u><u>\$ 32,000</u></u>
-----------------------------	--------------------------------

Section 16: The following amounts are hereby appropriated to the Water Enterprise Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for the County:

Water Total Expenditures	<u><u>\$ 32,000</u></u>
---------------------------------	--------------------------------

Section 17: It is estimated that the following revenues will be available in the Internal Service Fund the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Health Insurance Premiums	\$ 1,066,440
Fund Balance Appropriation	<u>151,000</u>
Internal Service Total Revenues	<u><u>\$ 1,217,440</u></u>

Section 18: The following amounts are hereby appropriated to the Internal Service Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for the County.

Internal Service Total Expenditures	<u><u>\$ 1,217,440</u></u>
--	-----------------------------------

2011-2012
Budget Ordinance

Section 19: There is hereby levied a tax at the rate of 0.52 per one hundred dollars (\$100.00) valuation of property listed as of January 1, 2011, for the purpose of raising revenue included in " Current Year Property Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on an estimated total valuation of property of:

Real	\$	2,587,231,539
Motor Vehicle		138,628,377

The estimated collection rate is 96.78% for real estate and 89.29% for motor vehicles. The real estate estimate and the vehicle collections are based on audit collections for the Fiscal Year ended June 30, 2010.

Section 20: The following rates are levied per \$100.00 for the Fire Districts:

Columbus	0.040
Green Creek	0.041
Mill Spring	0.050
Saluda	0.065
Sunny View	0.060
Tryon	0.048

The estimated collection rate is 96.78% for real estate and 89.29% for motor vehicles based on audit collections for the Fiscal Year ended June 30, 2010.

Section 21: There is hereby levied a tax rate of 0.035 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 \$5,000 each may be made only by the Board of Commissioners. Individual transfers between funds of less than \$5,000 may be made by the County budget officer 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 \$5,000.
 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 budget officer up to \$5,000. Transfers over \$5,000 within a department must have approval of the Board of Commissioners.
- D. Transfers of Capital Projects Appropriations: Transfers of appropriations between projects within a capital project fund may be made by the County budget officer 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.

Section 25: Operating funds encumbered on the financial records of the County as of June 30, 2011, 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 _____ day of June, 2011

Ray Gasperson, Chairman
Polk County Board of Commissioners

ATTEST:

Beth Fehrmann
Clerk to the Board