

# **POLK COUNTY, NORTH CAROLINA ANNUAL RECOMMENDED BUDGET**

Fiscal Year 2015-2016



## **BOARD OF COMMISSIONERS**

Tom Pack, Chair

Keith Holbert, Vice-Chair      Shane Bradley

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## **COUNTY MANAGER**

D. Marche Pittman

## **DIRECTOR OF FINANCE**

Sandra Q. Hughes

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## RECOMMENDED ANNUAL BUDGET Fiscal Year 2015-2016

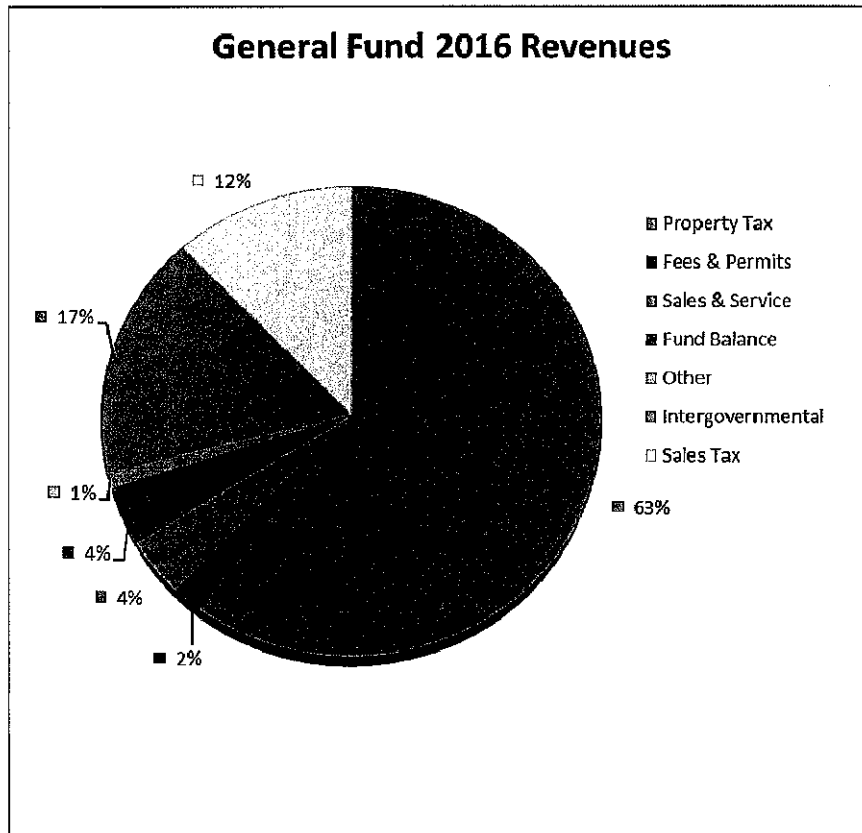
May 29, 2015

I hereby submit the following recommended budget for Fiscal Year 2015-2016 in the amount of \$27,012,436. The budget is balanced in accordance with the requirements of the Local Government Budget and Fiscal Control Act. The budget includes a tax rate that is the same as last year's budget and will allow Polk County to meet the needs of the citizens over the next budget year.

### General Fund Revenues:

The property tax rate that is recommended is .5175 cents per 100.00 of value. Polk County (like other NC Counties) receives revenue from several different areas throughout the budget year. Property tax, fees and permits, sales and service, and sales tax, to name a few. Some revenue projections have been adjusted to budget closer to current year and prior year actuals.

Below you will see a graph that shows what percentage of the overall budget each source of revenue represents.



## **Expenditures:**

This year's budget meets many needs of Polk County Local Government and is partially being funded by general fund balance appropriation due to the expectation of excess revenues over expenditures for the year ended 06/30/2015. Polk County has had excess revenue over expenditures (without the consideration of fund balance appropriated during the fiscal year...capital projects...paying off debt, etc.) since 2006.

### **Capital**

This year's major (exceeding \$10,000) capital items are listed below:

- \$249,300 for new vehicles and other capital needs for the Sheriff's Office to ensure the safety of the Sheriff's fleet and some other equipment.
- \$109,078 for two new vans for transportation (local cost only \$12,850).
- \$71,790 for a panic button system for the government buildings, metal detectors, sound proofing, and updating the audio equipment in the courthouse.
- \$52,015 for a van for the Library that will eventually replace the bookmobile, which is slated for retirement this fiscal year.
- \$29,219 for a truck for the new appraiser, as well as a computer.
- \$12,400 for new precinct laptops in Elections.
- \$11,906 for a new lawn mower for the Recreation Complex.

### **Personnel**

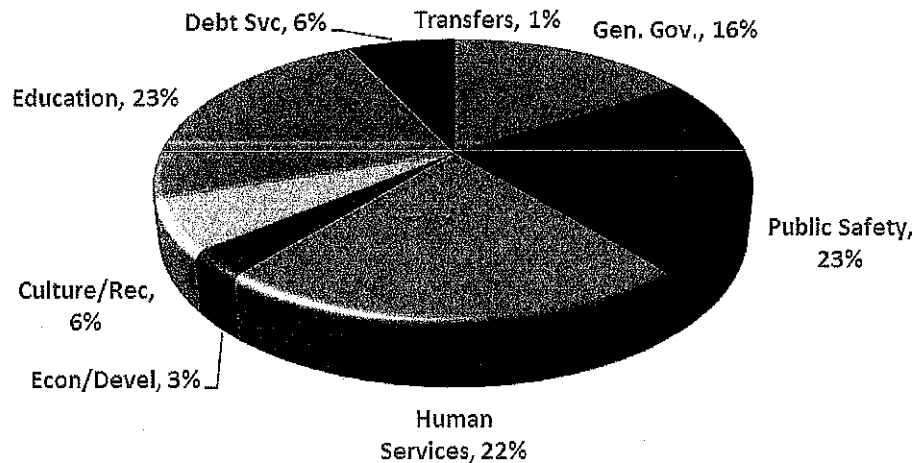
There are several personnel changes to the operating budget of Polk County Local Government during the FY2015-2016.

- Polk County Sheriff's Office will employ an officer (the Sheriff has indicated that he would like to place this position in Courthouse Security).
- Reclassified the Chief Jailer position to a higher pay grade at the request of the Sheriff.
- Reclassified assorted Deputies and Sheriff's Office Administrative staff at the request of the Sheriff.
- Created an additional tax appraiser position to help assist us with the upcoming revaluation process.
- Created an additional part-time employee in the NCDMV tag office.
- Created an Income Maintenance Supervisor position in the Department of Social Services.

- Created an EMS Paramedic position as part of a plan to help move the ambulances to twenty-four-hour double coverage for each ambulance.
- Reclassified contract labor employees to part-time employees in solid waste (100% paid from Solid Waste Enterprise Fund).
- Modified part-time position in travel and tourism to full time Director and added two part-time positions (100% paid from occupancy tax).
- 5%, sliding scale, merit based salary incentive for all employees effective January 1<sup>st</sup> 2016.
- Created a temporary part-time position to help get Elections through the upcoming elections scheduled for this fiscal year.

The general fund has several classifications of expenditures as you can see by the graph below.

### GF EXPENDITURES 2016

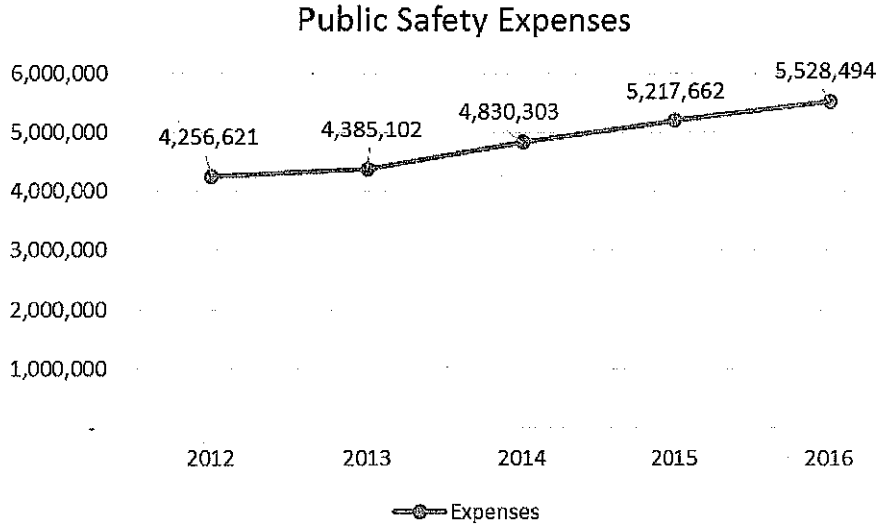


#### General Government

General Government consists of several departments including Governing Body, Administration, Finance, Tax Office, Revaluation, Legal, Courts (County Portion), Elections, Register of Deeds, Public Buildings, Information Systems, and Personnel. This section had a 28% increase for the year (mostly attributed to the upcoming Revaluation and employee incentives) and is 16% of our total budget.

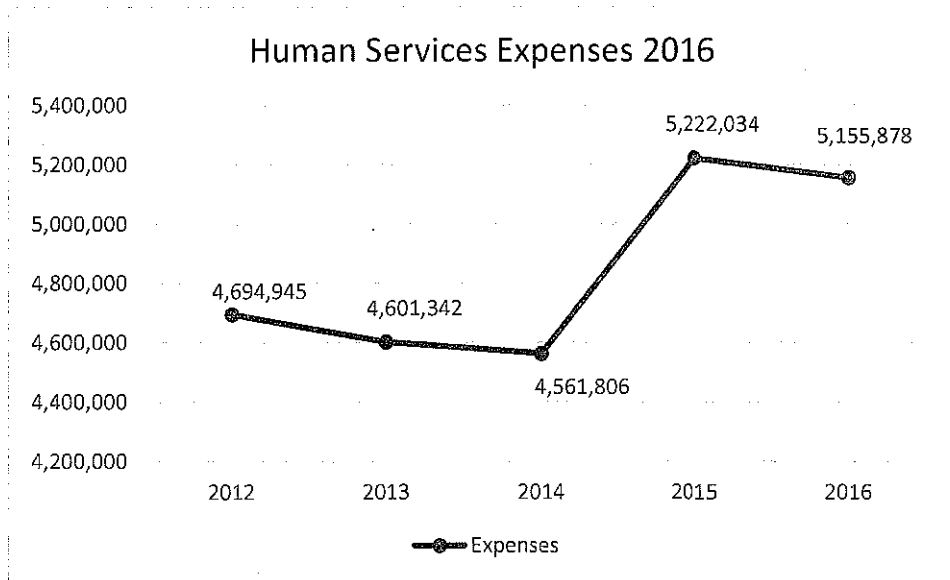
## Public Safety

Public Safety includes the Sheriff's Office, Jail, Animal Control, 911 Communications, Emergency Management, Community Development, Medical Services, and the Rescue Squad. This section had an increase of 6% for the year, and represents 23% of our overall budget.



## Human Services

Human Services consists of Transportation Operations and Administration, Health Department, Mental Health, Alcohol and Rehab, Juvenile Crime Prevention, Veterans Administration, and the Department of Social Services. This section has a decrease of 1% and makes up 22% of our overall budget.



### Economic Development

Economic development includes Forestry, the Economic Development and Tourism Department, Planning, Cooperative Extension, Soil and Water Conservation, and Agricultural Economic Development. This section has a combined increase of 3% for the year and makes up 3% of our overall budget.

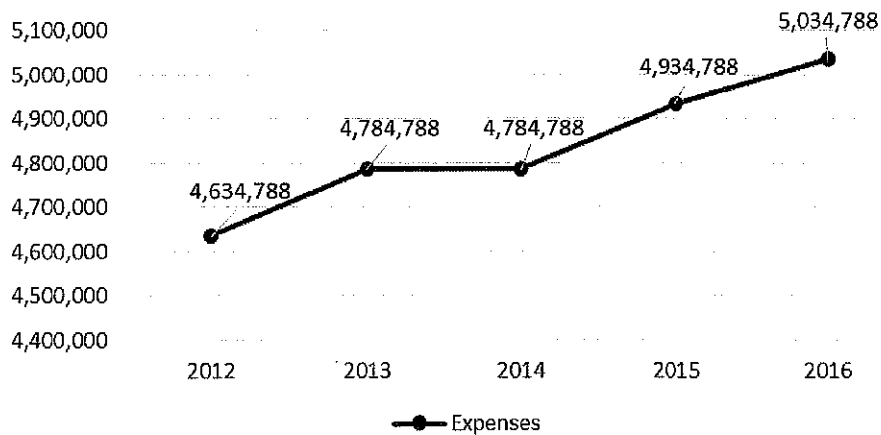
### Culture and Recreation

Culture and Recreation includes the Meeting Place, the Saluda Senior Center, the Library, the Recreation Department, and the Recreation Complex. This section has a combined increase of 7% for the year and makes up 6% of our overall budget.

### Polk County Schools

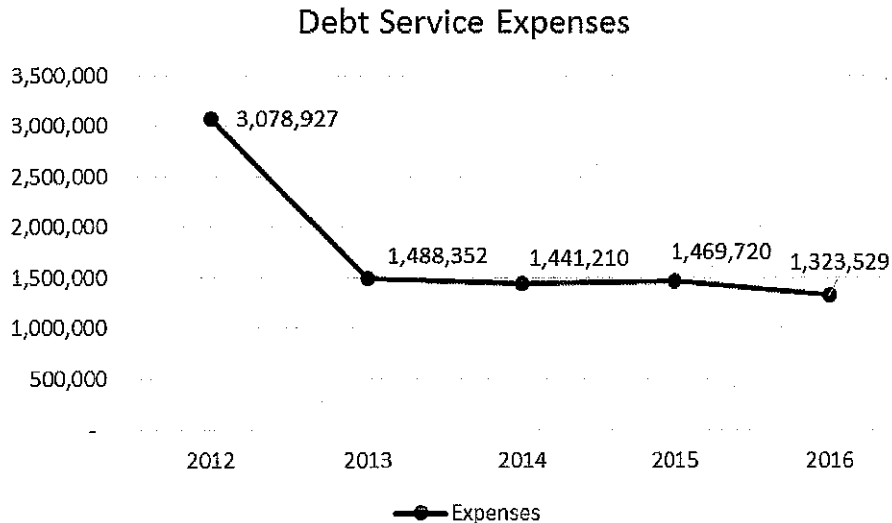
Polk County Schools is by far the biggest department in our budget. The Superintendent is requesting a 2% increase in this year's budget. This item makes up almost 23% of our overall budget.

Polk County Schools (County Funded) Current Expenses 2016



## Debt Service

Currently the debt service is paying for the Middle School, the Library, the Recreation Complex, the Transfer Station and the new Polk County Virtual Early College. The DSS building is being paid for out of DSS's departmental budget to take advantage of reimbursement from the State of NC. Debt Service expense is down 10% from the prior year.



## Transfers

In the 2015-2016 FY we are transferring \$50,000 to Capital Reserve for dam repair, and \$95,706 to school debt service (QZAB).

## Summary

This general fund budget is balanced and is decreased overall from our current year amended budget. At the same time it maintains an unchanged tax rate for Polk County citizens. This budget will allow us to maintain and improve upon services to our citizens. I appreciate all of your input during the budgeting process and look forward to the coming fiscal year.

Respectfully submitted,

D. Marche Pittman

County Manager



## **BUDGET PROCESS**

Polk County operates under an annual balanced budget ordinance as required by North Carolina statutes. This means that the sum of estimated net revenues and appropriated fund balance in each fund shall be equal to appropriations in that fund. State statutes also require that the County operate on a fiscal year beginning July 1 and ending June 30.

### **Budget Development**

Budgets are developed on a departmental basis by expenditure function within a fund. The budgets display all of the County financial operations including funding for various agencies outside of the County's organizational structure. The Board of Commissioners adopted a Strategic Plan for Polk County. To implement the Strategic Plan, each County Department and intergovernmental agency receiving County funds was asked to address the strategies in their requested budget documents.

### **Adoption of Budget Ordinance**

The annual balanced budget is submitted to the Board of Commissioners in June. A public hearing on the budget is held in the middle of June with an expected budget adoption by June 30. In accordance with North Carolina statutes, the governing board shall adopt a budget not earlier than ten days after the budget is presented to the Board and not later than July 1.

### **Amendments to the Budget Ordinance**

The County Manager is authorized by the budget ordinance to transfer appropriations between departments up to \$7,500 per expenditure, and \$7,500 per expenditure within a department. However, any revisions that alter total expenditures of any fund or that change functional appropriations by more than \$10,000 per expenditure must be approved by the governing board. No amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer's liability.

Approved  
02/23/2015

**POLK COUNTY**  
**Budget Calendar**  
**Fiscal Year 2015-2016**

|                                |                                                                                          |
|--------------------------------|------------------------------------------------------------------------------------------|
| February 23, 2015              | Discuss Budget Process/Calendar                                                          |
| February 18, 2015              | Departments Receive Budget Packets &<br>Manager Budget Guidance Meeting                  |
| February 18-<br>March 13, 2015 | Departments Prepare Budget Request                                                       |
| March 13, 2015                 | Departments Submit Budgets to Finance Department                                         |
| March 13 -<br>March 31, 2015   | Finance Inputs Budget Requests                                                           |
| April 1, 2015                  | Outside Agencies Submit Budget Requests- Estimate if Necessary                           |
| May 1, 2015                    | Outside Agencies Submit Budget Requests- Final                                           |
| April 1 -<br>May 8, 2015       | Manager Reviews Requests & Meets with Department Mgrs.                                   |
| May 18, 2015                   | Board of Commissioner Budget Work Session - 3:00pm Departments                           |
| May 19, 2015                   | Board of Commissioner Budget Work Session - 3:00pm Departments                           |
| May 20 -<br>May 28, 2015       | Prepare Budget Presentation                                                              |
| May 21, 2015                   | Advertise Public Hearing for Budget Ordinance                                            |
| May 29, 2015                   | Manager Presents Balanced Budget to Board of Commissioners - 8:00am<br>(Special Meeting) |
| June 1, 2015                   | Budget Public Hearing - 7:00pm<br>(Regular meeting to follow)                            |
| June 15, 2015                  | Board of Commissioners Adopt Tax Levy and Ordinance<br>(Regular Meeting)                 |
| June 18, 2015                  | Publish Summary Available Notice                                                         |

## GENERAL FUND BUDGET SUMMARY

|                            | 2013-2014<br>Actual | 2014-2015<br>Amended | 2015-2016<br>Recommended | Percent<br>Increase<br>(Decrease) |
|----------------------------|---------------------|----------------------|--------------------------|-----------------------------------|
| <b>Revenues/Sources</b>    |                     |                      |                          |                                   |
| Ad Valorem Taxes           | 14,594,092          | 14,128,724           | 14,293,472               | 1.17%                             |
| Sales Taxes                | 2,430,505           | 2,501,720            | 2,834,097                | 13.29%                            |
| Intergovernmental          | 3,867,483           | 3,948,355            | 4,019,384                | 1.80%                             |
| Permits and Fees           | 456,426             | 479,869              | 534,091                  | 11.30%                            |
| Sales and Services         | 1,059,850           | 1,038,385            | 1,024,424                | -1.34%                            |
| Other Revenues             | 172,755             | 153,441              | 110,361                  | -28.08%                           |
| Transfers from Other Funds | 27,937              | 5,000                | -                        | -100.00%                          |
| Appropriated Fund Balance  | -                   | 2,507,674            | 888,900                  | -64.55%                           |
| <b>Total</b>               | <u>22,609,048</u>   | <u>24,763,168</u>    | <u>23,704,729</u>        | <u>-4.27%</u>                     |
| <b>Expenditures/Uses</b>   |                     |                      |                          |                                   |
| General Government         | 2,631,123           | 2,823,169            | 3,624,247                | 28.38%                            |
| Public Safety              | 4,830,303           | 5,217,662            | 5,528,494                | 5.96%                             |
| Human Services             | 4,561,806           | 5,222,034            | 5,155,878                | -1.27%                            |
| Economic Development       | 669,612             | 762,426              | 785,068                  | 2.97%                             |
| Culture/Recreation         | 1,316,864           | 1,422,250            | 1,518,737                | 6.78%                             |
| Education                  | 5,290,990           | 5,502,098            | 5,493,070                | -0.16%                            |
| Debt Service               | 1,441,210           | 1,469,720            | 1,323,529                | -9.95%                            |
| Transfer to Other Funds    | 295,706             | 2,289,706            | 145,706                  | -93.64%                           |
| Contingency                | -                   | 54,103               | 130,000                  | 100.00%                           |
| <b>Total</b>               | <u>21,037,614</u>   | <u>24,763,168</u>    | <u>23,704,729</u>        | <u>-4.27%</u>                     |

**SUMMARY OF ALL FUNDS  
TOTAL REVENUES/SOURCES BY CATEGORY**

| Fund Type                    | 2013-2014<br>Actual   | 2014-2015<br>Amended  | 2015-2016<br>Recommended | Percent<br>Increase<br>(Decrease) |
|------------------------------|-----------------------|-----------------------|--------------------------|-----------------------------------|
| <i>General Fund</i>          |                       |                       |                          |                                   |
| Ad Valorem Taxes             | 14,594,092            | 14,128,724            | 14,293,472               | 1.17%                             |
| Sales Taxes                  | 2,430,505             | 2,501,720             | 2,834,097                | 13.29%                            |
| Intergovernmental            | 3,867,483             | 3,948,355             | 4,019,384                | 1.80%                             |
| Permits and Fees             | 456,426               | 479,869               | 534,091                  | 11.30%                            |
| Sales and Services           | 1,059,850             | 1,038,385             | 1,024,424                | -1.34%                            |
| Other Revenues               | 172,755               | 153,441               | 110,361                  | -28.08%                           |
| Transfers from Other Funds   | 27,937                | 5,000                 | -                        | -100.00%                          |
| Appropriated Fund Balance    | -                     | 2,507,674             | 888,900                  | -64.55%                           |
| Subtotal                     | <u>22,609,048</u>     | <u>24,763,168</u>     | <u>23,704,729</u>        | <u>-4.27%</u>                     |
| <i>Special Revenue Funds</i> |                       |                       |                          |                                   |
| Ad Valorem Taxes             | 1,289,034             | 1,361,802             | 1,419,461                | 4.23%                             |
| Other Taxes                  | 280,939               | 279,392               | 360,396                  | 28.99%                            |
| Intergovernmental            | 640,372               | 503,461               | -                        | -100.00%                          |
| Transfers - other funds      | 100,000               | 57,000                | 50,000                   | -12.28%                           |
| Appropriated Fund Balance    | -                     | 23,260                | 20,000                   | -14.02%                           |
| Other Revenues               | 9,446                 | -                     | -                        | 0.00%                             |
|                              | <u>2,319,791</u>      | <u>2,224,915</u>      | <u>1,849,857</u>         | <u>-16.86%</u>                    |
| <i>Capital Project Funds</i> |                       |                       |                          |                                   |
| Other Revenues               | -                     | -                     | -                        | 0.00%                             |
| Transfers from Other Funds   | -                     | 1,778,260             | -                        | -100.00%                          |
| Loan Proceeds                | -                     | -                     | -                        | 0.00%                             |
| Appropriated Fund Balance    | -                     | 654,421               | -                        | -100.00%                          |
|                              | <u>-</u>              | <u>2,432,681</u>      | <u>-</u>                 | <u>-100.00%</u>                   |
| <i>Enterprise Fund</i>       |                       |                       |                          |                                   |
| Sales and Services           | 903,510               | 917,620               | 933,000                  | 1.68%                             |
| Intergovernmental            | 44,911                | 43,030                | 44,088                   | 2.46%                             |
| Permits and Fees             | 377,699               | 377,000               | 377,000                  | 0.00%                             |
| Other Revenues               | 41,850                | 44,268                | 41,000                   | -7.38%                            |
| Transfers - other funds      | -                     | 247,000               | -                        | -100.00%                          |
| Appropriated Fund Balance    | -                     | 213,225               | 62,762                   | -70.57%                           |
|                              | <u>1,367,970</u>      | <u>1,842,143</u>      | <u>1,457,850</u>         | <u>-20.86%</u>                    |
| <br>Total Revenues/Sources   | <br><u>26,296,809</u> | <br><u>31,262,907</u> | <br><u>27,012,436</u>    | <br><u>-13.60%</u>                |

**SUMMARY OF ALL FUNDS  
TOTAL EXPENDITURES/USES BY FUNCTIONAL CATERGORY**

| Fund Type                      | 2013-2014<br>Actual      | 2014-2015<br>Amended     | 2015-2016<br>Recommended | Percent<br>Increase<br>(Decrease) |
|--------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| <i>General Fund</i>            |                          |                          |                          |                                   |
| General Government             | 2,631,123                | 2,823,169                | 3,624,247                | 28.38%                            |
| Public Safety                  | 4,830,303                | 5,217,662                | 5,528,494                | 5.96%                             |
| Human Services                 | 4,561,806                | 5,222,034                | 5,155,878                | -1.27%                            |
| Economic Development           | 669,612                  | 762,426                  | 785,068                  | 2.97%                             |
| Culture/Recreation             | 1,316,864                | 1,422,250                | 1,518,737                | 6.78%                             |
| Education                      | 5,290,990                | 5,502,098                | 5,493,070                | -0.16%                            |
| Debt Service                   | 1,441,210                | 1,469,720                | 1,323,529                | -9.95%                            |
| Transfers to Other Funds       | 295,706                  | 2,289,706                | 145,706                  | -93.64%                           |
| Contingency                    | -                        | 54,103                   | 130,000                  | 100.0%                            |
| Subtotal                       | <u>21,037,614</u>        | <u>24,763,168</u>        | <u>23,704,729</u>        | <u>-4.27%</u>                     |
| <i>Special Revenue Funds</i>   |                          |                          |                          |                                   |
| General Government             | -                        | -                        | -                        | 0%                                |
| Public Safety                  | 1,464,003                | 1,815,707                | 1,639,258                | -9.72%                            |
| Economic Development           | 695,892                  | 335,948                  | 160,599                  | -52.20%                           |
| Transfers to Other Funds       | 63,427                   | 23,260                   | -                        | -100.00%                          |
| Other                          | -                        | 50,000                   | 50,000                   | 0.00%                             |
| Subtotal                       | <u>2,223,322</u>         | <u>2,224,915</u>         | <u>1,849,857</u>         | <u>-16.86%</u>                    |
| <i>Capital Project Funds</i>   |                          |                          |                          |                                   |
| General Government             | -                        | -                        | -                        | 0.00%                             |
| Public Safety                  | -                        | 16,522                   | -                        | -100.00%                          |
| Human Services                 | -                        | 116,703                  | -                        | -100.00%                          |
| Economic Development           | -                        | 1,914,094                | -                        | -100.00%                          |
| Culture/Recreation             | -                        | -                        | -                        | 0.00%                             |
| Education                      | -                        | 385,362                  | -                        | -100.00%                          |
| Environmental Protection       | -                        | -                        | -                        | 0.00%                             |
|                                | -                        | <u>2,432,681</u>         | <u>-</u>                 | <u>-100.00%</u>                   |
| <i>Enterprise Fund</i>         |                          |                          |                          |                                   |
| Environmental Protection       | 1,342,683                | 1,842,143                | 1,457,850                | -20.86%                           |
| General Government             | -                        | -                        | -                        | 0.00%                             |
|                                | <u>1,342,683</u>         | <u>1,842,143</u>         | <u>1,457,850</u>         | <u>-20.86%</u>                    |
| <b>Total Expenditures/Uses</b> | <u><u>24,603,619</u></u> | <u><u>31,262,907</u></u> | <u><u>27,012,436</u></u> | <u><u>-13.60%</u></u>             |

**SUMMARY OF ALL FUNDS  
TOTAL EXPENDITURES/USES BY FUND**

| <u>Fund Type</u>               | <u>2013-2014<br/>Actual</u> | <u>2014-2015<br/>Amended</u> | <u>2015-2016<br/>Recommended</u> | <u>Percent<br/>Increase<br/>(Decrease)</u> |
|--------------------------------|-----------------------------|------------------------------|----------------------------------|--------------------------------------------|
| <i>General Fund</i>            | 21,037,614                  | 24,763,168                   | 23,704,729                       | -4.27%                                     |
| <i>Special Revenue Funds</i>   |                             |                              |                                  |                                            |
| Tourism                        | 55,520                      | 85,042                       | 160,599                          | 88.85%                                     |
| Capital Reserve                | 63,427                      | 73,260                       | 50,000                           | -31.75%                                    |
| Fire Districts                 | 1,289,034                   | 1,361,802                    | 1,419,461                        | 4.23%                                      |
| Grant Projects                 | 640,372                     | 510,461                      | -                                | -100.00%                                   |
| 911 - Communication            | 174,969                     | 194,350                      | 219,797                          | 13.09%                                     |
| Subtotal                       | <u>2,223,322</u>            | <u>2,224,915</u>             | <u>1,849,857</u>                 | -16.86%                                    |
| <i>Capital Projects Fund</i>   |                             |                              |                                  |                                            |
| Capital Projects               |                             | 2,432,681                    | -                                | -100.00%                                   |
| <i>Enterprise Fund</i>         |                             |                              |                                  |                                            |
| Solid Waste                    | <u>1,342,683</u>            | <u>1,842,143</u>             | <u>1,457,850</u>                 | -20.86%                                    |
| <b>Total Expenditures/Uses</b> | <u><u>24,603,619</u></u>    | <u><u>31,262,907</u></u>     | <u><u>27,012,436</u></u>         | <u><u>-13.60%</u></u>                      |

**BUDGET SUMMARY  
SOLID WASTE ENTERPRISE FUND**

|                               | 2013-2014<br>Actual | 2014-2015<br>Amended | 2015-2016<br>Recommended | Percent<br>Increase<br>(Decrease) |
|-------------------------------|---------------------|----------------------|--------------------------|-----------------------------------|
| <b>Revenues/Sources</b>       |                     |                      |                          |                                   |
| Tipping Fees & Other          | 903,510             | 917,620              | 933,000                  | 1.68%                             |
| Availability Fees             | 377,699             | 377,000              | 377,000                  | 0.00%                             |
| Intergovernmental             | 44,911              | 43,030               | 44,088                   | 2.46%                             |
| Insurance Proceeds            | -                   | -                    | -                        | 0.00%                             |
| Other Revenue                 | 41,850              | 44,268               | 41,000                   | -7.38%                            |
| General Fund Appropriation    | -                   | 247,000              | -                        | 0.00%                             |
| Transfer In - Capital Project | -                   | -                    | -                        | 0.00%                             |
| Appropriated Fund Balance     | -                   | 213,225              | 62,762                   | -70.57%                           |
| <b>Total</b>                  | <b>1,367,970</b>    | <b>1,842,143</b>     | <b>1,457,850</b>         | <b>-20.86%</b>                    |
| <b>Expenditures/Uses</b>      |                     |                      |                          |                                   |
| Salaries & Fringe Benefits    | 110,339             | 148,274              | 239,160                  | 61.30%                            |
| Operating/adm Supplies        | 34,989              | 39,800               | 41,044                   | 3.13%                             |
| Employee Travel & Training    | 3,939               | 4,500                | 4,200                    | -6.67%                            |
| Maintenance & Repair          | 32,810              | 52,602               | 52,602                   | 0.00%                             |
| Waste Disposal                | 927,650             | 937,029              | 923,000                  | -1.50%                            |
| Contracted Services           | 157,667             | 116,495              | 33,970                   | -70.84%                           |
| Compliance                    | 55,320              | 68,124               | 68,124                   | 0.00%                             |
| Closure:                      |                     |                      |                          |                                   |
| Current Site                  | -                   | -                    | -                        | 0.00%                             |
| Little Mtn. -Maintenance      | 1,531               | 5,000                | 5,000                    | 0.00%                             |
| Capital                       | 3,007               | 436,888              | 75,319                   | -82.76%                           |
| Depreciation                  | -                   | -                    | -                        | 0.00%                             |
| Debt Service                  | 15,431              | 15,431               | 15,431                   | 0.00%                             |
| Fund Balance Designated       | -                   | 18,000               | -                        | 100.00%                           |
| <b>Total</b>                  | <b>1,342,683</b>    | <b>1,842,143</b>     | <b>1,457,850</b>         | <b>-20.86%</b>                    |

Fire and Special Service Districts  
Ad Valorem Tax Rates

| <b>Special Tax Districts</b> |                          |                                        |                                          |
|------------------------------|--------------------------|----------------------------------------|------------------------------------------|
| <b>District</b>              | <b>FY15<br/>Tax Rate</b> | <b>Requested<br/>FY16<br/>Tax Rate</b> | <b>Recommended<br/>FY16<br/>Tax Rate</b> |
| Tryon FD                     | \$0.048                  | \$ 0.078                               | \$ 0.063                                 |
| Columbus FD                  | \$0.065                  | \$ 0.070                               | \$ 0.065                                 |
| Green Creek FD               | \$0.041                  | \$ 0.041                               | \$ 0.041                                 |
| Mill Spring FD               | \$0.065                  | \$ 0.080                               | \$ 0.065                                 |
| Saluda FD                    | \$0.075                  | \$ 0.085                               | \$ 0.085                                 |
| Sunny View FD                | \$0.060                  | \$ 0.060                               | \$ 0.060                                 |
| Saluda School District       | \$0.030                  | \$ 0.030                               | \$ 0.030                                 |
| Harmon Field District        | \$0.035                  | \$ 0.035                               | \$ 0.035                                 |



Polk County  
Long-term Debt

| Loan Date                                                                                                      | Final Payment | Loan Amount   | Interest Rate | Description                          | Purpose                          | Balance 6/30/2015 | FY16 Principal Payments | Balance 6/30/2016 |
|----------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|--------------------------------------|----------------------------------|-------------------|-------------------------|-------------------|
| 2/1/2004                                                                                                       | 1/1/2034      | \$ 214,470    | 6.00%         | Searcy Property-NO Pre-pymt          | Transfer Station Land-71.5 acres | 172,600           | 4,913                   | 167,686           |
| 3/29/2004                                                                                                      | 3/29/2019     | \$ 10,000,000 | 4.03%         | Middle School Construction           | New Construction                 | 2,666,672         | 666,667                 | 2,000,007         |
| 11/29/2004                                                                                                     | 11/29/2019    | \$ 7,400,000  | 4.11%         | Capital Projects - Listed below      |                                  | 2,219,991         | 493,333                 | 1,726,655         |
|                                                                                                                |               |               |               | 2,146,862 Recreation Complex         |                                  |                   |                         |                   |
|                                                                                                                |               |               |               | 2,100,000 Library                    |                                  |                   |                         |                   |
|                                                                                                                |               |               |               | 1,300,000 Transfer Station           |                                  |                   |                         |                   |
|                                                                                                                |               |               |               | 1,853,138 Middle School Construction |                                  |                   |                         |                   |
| 9/30/2005                                                                                                      | 6/14/2020     | \$ 1,844,000  | 0.00%         | QZAB loan                            | Renovate Tryon Elementary        | 886,950           | 95,705                  | 791,245           |
| <i>(This loan balance shows as \$1,844,000 in our audit because we make the payments to a holding account)</i> |               |               |               |                                      |                                  |                   |                         |                   |
| 4/28/2009                                                                                                      | 4/1/2024      | \$ 1,700,000  | 3.91%         | Senior Recreation Center             | Relocate from Jervey Palmer Bldg | -                 | -                       | -                 |
| <b>Paid balance of debt 04/28/12</b>                                                                           |               |               |               |                                      |                                  |                   |                         |                   |
| 12/9/2010                                                                                                      | 12/9/2025     | \$ 1,850,000  | 3.56%         | DSS Building                         | New Construction                 | 1,356,667         | 123,333                 | 1,233,334         |
| 6/13/2014                                                                                                      | 6/13/2029     | \$ 800,000    | 2.79%         | Early College                        | Purchase and renovate bldg       | 746,667           | 53,333                  | 693,334           |
|                                                                                                                |               |               |               |                                      |                                  | <u>8,049,547</u>  | <u>1,437,284</u>        | <u>6,612,261</u>  |

**CAPITAL OUTLAY RECOMMENDED 2015 - 2016 BUDGET YEAR**

|      | <u>DEPT</u>   | <u>Manager<br/>Recommend</u> | <u>Reimb</u> | <u>Net Capital<br/>Expenditures</u> | <u>DESCRIPTION</u>                                                                       |
|------|---------------|------------------------------|--------------|-------------------------------------|------------------------------------------------------------------------------------------|
| 4130 | Finance       | 5,939                        |              | 5,939                               | checksigner, computer replacement                                                        |
| 4140 | Tax           | 29,219                       |              | 29,219                              | computer, truck for appraiser                                                            |
| 4160 | Courts        | 71,790                       |              | 71,790                              | panic button system, metal detectors,<br>soundproof/update equipment for courtroom       |
| 4170 | Elections     | 12,400                       |              | 12,400                              | laptops, printers, used voting booths                                                    |
| 4180 | ROD           |                              |              | 20,735                              | ROD own enhancement funds for office needs                                               |
| 4190 | PBCC Maint    | 856                          |              | 856                                 | computer                                                                                 |
|      |               | 22,000                       |              | 22,000                              | replace impound lot fence; courthouse doors                                              |
| 4310 | Sheriff       | 266,500                      | 17,200       | 249,300                             | vehicles, walkie talkies, mobile radios, computer,<br>in-car cameras, tasers, body vests |
| 4311 | SRO           | 2,200                        |              | 2,200                               | (2) digital walkie talkies; body vests                                                   |
| 4320 | Jail          | 3,500                        |              | 3,500                               | computer, walkie talkies, body vests                                                     |
| 4325 | Communication | 19,486                       |              | 19,486                              | plan/consulting grant admin re: new 911 center                                           |
| 4330 | Emg Mgmt      | 500                          |              | 500                                 | wireless printer for truck                                                               |
| 4340 | Animal        | 1,500                        |              | 1,500                               | replace animal cages, poles, nets                                                        |
| 4350 | Comm Dev      | 8,868                        |              | 8,868                               | (3) computers, laptops w/internal access in vehicles<br>with the office                  |
| 4370 | EMS           | 6,900                        |              | 6,900                               | defibrillators                                                                           |

CAPITAL OUTLAY RECOMMENDED 2015 - 2016 BUDGET YEAR

| <u>DEPT</u>                        | <u>Manager</u><br><u>Recommends</u> | <u>REIMB</u>   | <u>Net Capital</u><br><u>Expenditures</u> | <u>DESCRIPTION</u> |                                                                                                                                             |
|------------------------------------|-------------------------------------|----------------|-------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| 4520                               | PCTA - Oper                         | 109,078        | 96,228                                    | 12,850             | (2)vans w/lettering,bus stops,phone system 90% reimb<br>fare boxes 85% reimb, cameras/radio-replaced (not reimb)<br>card reader - not reimb |
| 4521                               | PCTA - Adm                          | 644            | 644                                       |                    | computer replacement- not reimb                                                                                                             |
| 5910                               | Planning                            | 1,172          | 1,172                                     |                    | computer replacement                                                                                                                        |
| 4950                               | Co-Op                               | -              | -                                         |                    | lease copier instead of purchase                                                                                                            |
| 4962                               | Ag Econ Dev                         | 2,000          | 2,000                                     |                    | computer replacements                                                                                                                       |
| 6110                               | Library                             | 52,015         | 52,015                                    |                    | vehicle, RFID technology/equipment,DVD VCR RFID                                                                                             |
| 6120                               | Recreation                          | -              | -                                         |                    | put \$ 5,000 in Planning/Consulting for Searcy Field                                                                                        |
| 6121                               | Pool                                | 5,000          | 5,000                                     |                    | Plbg/Bathroom upgrades, paint pool building                                                                                                 |
| 6122                               | Rec Complex                         | 11,906         | 11,906                                    |                    | big lawn mower                                                                                                                              |
| 20-5300                            | DSS                                 | 7,160          | 3,938                                     | 3,222              | (4) laptops, 1 computer w/printer<br>55% reimb est                                                                                          |
| <b>TOTAL FOR</b>                   |                                     | <b>640,633</b> | <b>117,366</b>                            | <b>523,267</b>     |                                                                                                                                             |
| <b>GENERAL FUND</b>                |                                     |                |                                           |                    |                                                                                                                                             |
| <b>SOLID WASTE ENTERPRISE FUND</b> |                                     |                |                                           |                    |                                                                                                                                             |
| 51-4720                            | Landfill                            | 75,319         | 75,319                                    |                    | scale software/computers, cardboard bailer/shelter;<br>new wells/Beiler property repair,bldg apron repair<br>recycle trash cans             |

| R-M-P Health Department                                                                                         |                  |                                                         |                                                         |
|-----------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------|---------------------------------------------------------|
| Polk County Fee Schedule Plan 2015-2016 Fiscal Year                                                             |                  |                                                         |                                                         |
| Requested Service                                                                                               | Current Fee      | Proposed Fee for 2015-2016                              | Proposed Fee for 2016-2017                              |
| New On-site Wastewater System                                                                                   | \$300.00         | \$325.00                                                | \$350.00                                                |
| New Non-Residential/Commercial/Engineered/Large System                                                          | N/A              | \$375 up to 600 gpd then \$1.25 per gallon over 600 gpd | \$750 up to 600 gpd then \$1.25 per gallon over 600 gpd |
| Existing On-Site Wastewater System Inspection                                                                   | \$50.00          | \$60.00                                                 | \$75.00                                                 |
| On-Site Wastewater System Re-evaluation                                                                         | \$150.00         | \$160.00                                                | \$175.00                                                |
| On-Site Wastewater System Expansion/Addition/Change of Use                                                      | \$50.00          | \$125.00                                                | \$200.00                                                |
| On-Site Wastewater System Re-Visit                                                                              | N/A              | \$30.00                                                 | \$75.00                                                 |
| On-Site Wastewater System Repair                                                                                | N/A              | \$25.00                                                 | \$50.00                                                 |
| New Drinking Water Well Site Evaluation and Permit (includes water samples)                                     | \$250.00         | \$300.00                                                | \$350.00                                                |
| New Drinking Water Well Site Evaluation Re-Visit                                                                | \$50.00          | \$50.00                                                 | \$50.00                                                 |
| Well Abandonment Inspection                                                                                     | \$50.00          | \$50.00                                                 | \$50.00                                                 |
| Drinking Water Well Sampling Other Than Those Included in New Well Permit fee                                   |                  |                                                         |                                                         |
| * Inorganic Chemical Analysis                                                                                   | \$35.00          | \$35.00                                                 | \$35.00                                                 |
| * Nitrate/Nitrite Sample                                                                                        | \$35.00          | \$35.00                                                 | \$35.00                                                 |
| * Petroleum Analysis                                                                                            | \$50.00          | \$50.00                                                 | \$50.00                                                 |
| * Pesticide Analysis                                                                                            | \$50.00          | \$50.00                                                 | \$50.00                                                 |
| * New Drinking Water Well Analysis (This fee is included in new well permit but available to other individuals) | \$115.00         | \$115.00                                                | \$115.00                                                |
| *Bacteriological Sample Bottle                                                                                  | \$4.00           | \$4.00                                                  | \$4.00                                                  |
| Temporary Food Establishment Inspection and Permit                                                              | \$75.00          | \$75.00                                                 | \$75.00                                                 |
| Food and Lodging Plan Review                                                                                    | N/A              | \$100.00                                                | \$200.00                                                |
| Public Swimming Pool and Tattoo Facility Plan Review                                                            | N/A              | \$100.00                                                | \$200.00                                                |
| Annual Tattoo Parlor Permitting and Inspection                                                                  | \$200 per Parlor | \$300 per Parlor                                        | \$400 per Parlor                                        |
| Annual Public Swimming Pool Permitting and Inspection                                                           | \$100 per Artist | \$150 per Artist                                        | \$200 per Artist                                        |
| Seasonal                                                                                                        | \$50.00          | \$75 for first \$50 for each additional                 | \$100 for first \$50 for each additional                |
| Year Round                                                                                                      | \$50.00          | \$150 for first \$50 for each additional                | \$200 for first \$50 for each additional                |
| Administrative Records Copy Fee Per Page After First Copy                                                       | N/A              | \$0.25                                                  | \$0.25                                                  |