

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

Fiscal Year 2016-2017



## **BOARD OF COMMISSIONERS**

Michael Gage, Chair

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## **COUNTY MANAGER**

D. Marche Pittman

## **DIRECTOR OF FINANCE**

Sandra Q. Hughes

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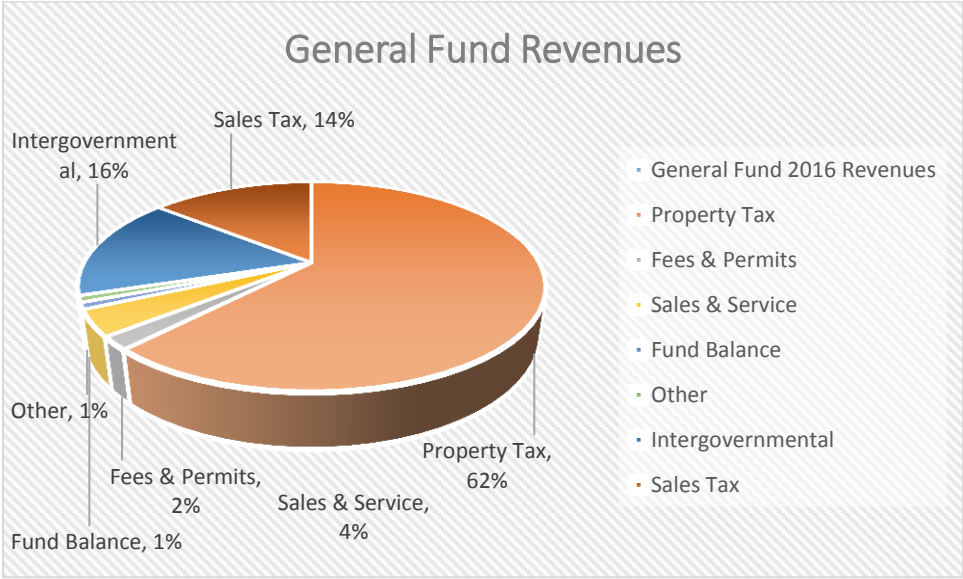
**RECOMMENDED ANNUAL BUDGET  
Fiscal Year 2016-2017**

May 18, 2016

I hereby submit the following recommended budget for Fiscal Year 2016-2017 in the amount of \$30,754,549.00. The budget is balanced in accordance with the requirements of the Local Government Budget and Fiscal Control Act. The budget includes an increased tax rate of .02 cents over last year’s budget that is exclusively used for a debt service payment on the Law Enforcement Facility. This year’s budget does not use fund balance appropriation to balance the budget.

**General Fund Revenues:**

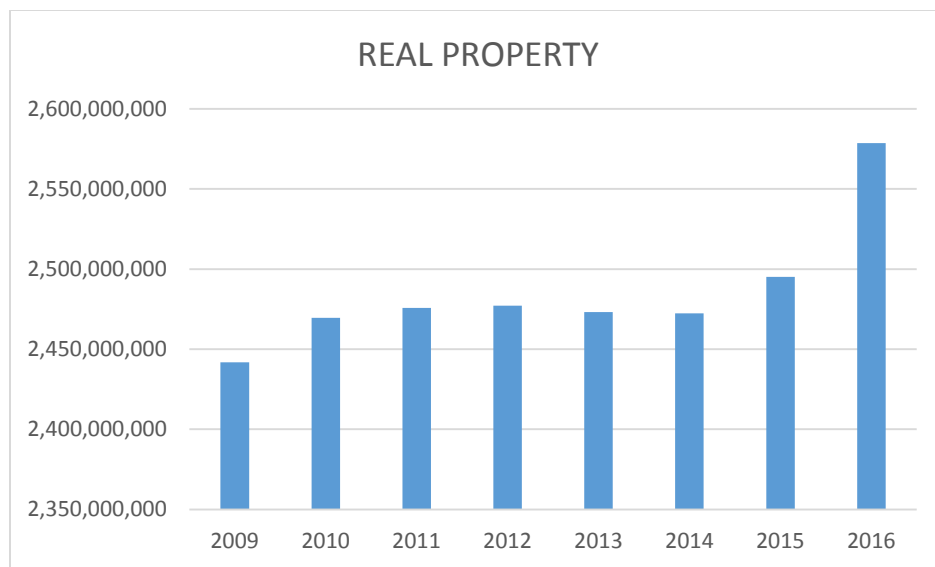
The property tax rate that is recommended is .5375 cents per 100.00 of value, an increase of .02 cents from last year. Polk County (like other NC Counties) receives revenue from several different areas throughout the budget year. Property tax, fees and permits, sales and service, and sales tax to name a few. Below you will see a graph that shows what percentage of the overall budget each source of revenue represents.



Some revenue projections have been adjusted to budget closer to current year and prior year actuals. In the case of some of the state-managed funding, we have estimated conservatively (against state projections) to compensate for a fluctuating economy. We intend to hold major capital expenses (vehicles etc. that aren't reimbursement funded) and Capital Reserve Fund transfers until January 1<sup>st</sup>, 2017. This will ensure that the sales tax projections provided by the state are received as anticipated.

This year we have budgeted an increase in sales tax revenue, due to a change in the way the revenue is calculated by the state. This increase has been allocated equally among the four areas that are required by the state and is placed in their operational budgets.

This year we have also seen an increase in taxable property primarily due to growth at the Tryon International Equestrian Center. Our taxable property has increased by over 83 million dollars from last year. Below you can see a graph of our taxable property values between 2009 and 2016.



## **Expenditures:**

As you can see below, this year's budget meets many capital and personnel needs of Polk County Local Government.

### **Capital**

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

- \$236,200 for new vehicles and additional capital needs for the Sheriff's Office to ensure the safety of the Sheriff's fleet and some other equipment.
- \$135,183 for two new vans for Transportation (local cost only \$25,310).
- \$91,984 for EMS that includes purchase of a transit ambulance and a defibrillator.
- \$85,000 for Recreation to grade Searcy Field.
- \$78,610 for Solid Waste (enterprise fund) to purchase a used tractor, repair concrete floor in the building, create a new clean fill area, and new signage for their entrance.
- \$42,364 for a public computer and network infrastructure replacement for the Library (local cost only \$28,506).
- \$12,000 for DSS to upgrade computers and printers (local cost only \$5,400)
- \$10,000 for a new side arm mower tractor attachment for the Recreation Complex.

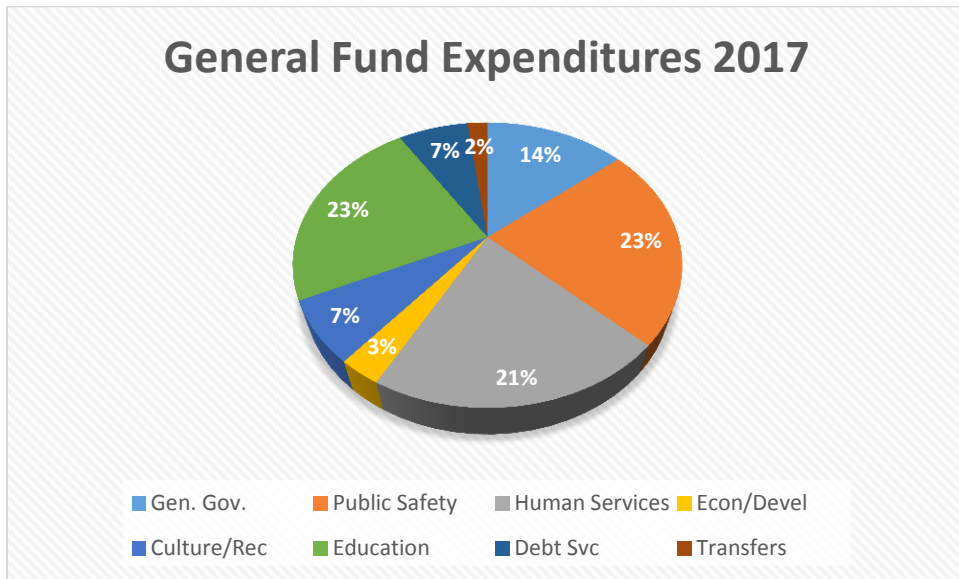
### **Personnel**

There are several personnel changes to the operating budget of Polk County Local Government during the FY2016-2017.

- Polk County Sheriff's Office will employ a new officer. As in prior years, the Sheriff will decide where this position will be placed.
- Created an additional EMS position to give 24/7 coverage of two EMT's per truck, giving us two fully staffed trucks at all times.
- Created a Consolidated Human Services Agency Director position in the Department of Social Services, partially paid for by reimbursement.
- Created an Income Maintenance Position that will maintain the day care voucher program for the Department of Social Services, half paid for by reimbursement.

- Created a full time position that will be reimbursed by the state and half paid for by the Polk Health Center. This position will be used as a Medicaid worker at Polk Health and a fraud investigator at Polk County DSS.
- Change two part-time positions into a full-time position to help recruiting efforts for the Transportation system.
- Merit based, one-time payment incentive for all employees effective January 1, 2017.

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

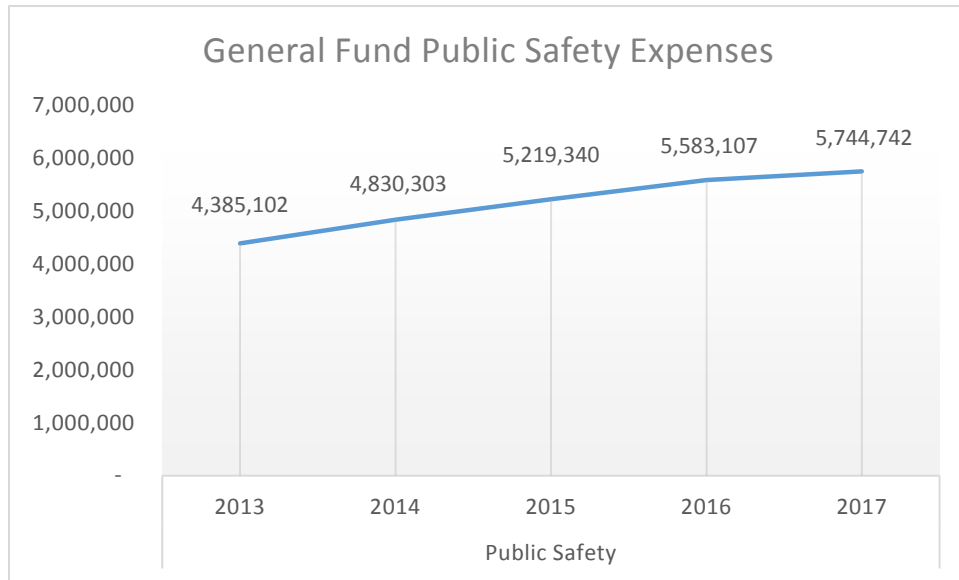


### General Government

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 9% decrease for the year and is 14% of our total budget.

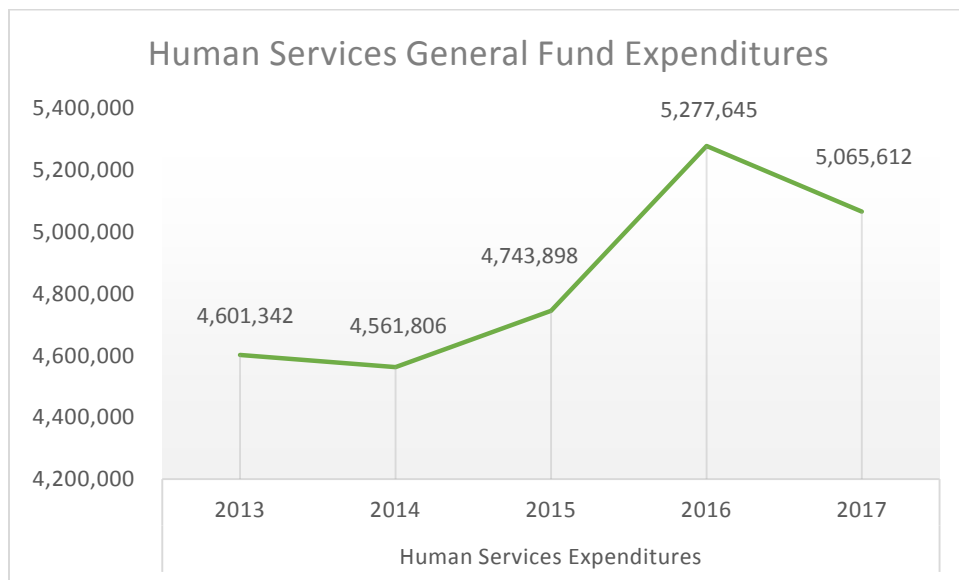
## Public Safety

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 2.9% 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 4.02% and makes up 21% of our overall budget.



## Economic Development

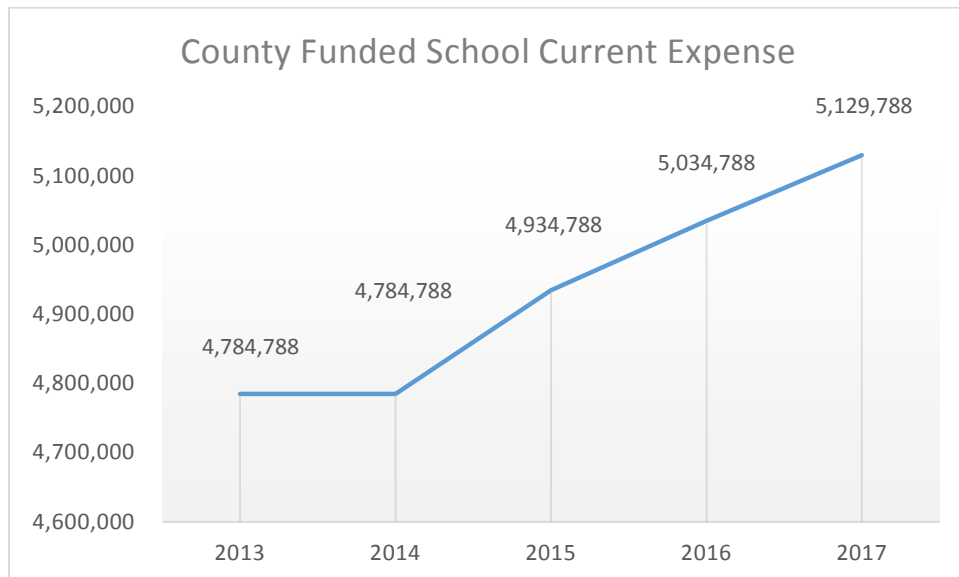
Economic Development includes Forestry, the Economic Development and Tourism Department, Planning, Cooperative Extension, Soil and Water Conservation, and Agricultural Economic Development. This section has a combined decrease of 9% for the year and makes up 3% of our overall budget.

## 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 3.9% for the year and makes up 7% of our overall budget.

## Polk County Schools

Polk County Schools is by far the biggest department in our budget. The Superintendent is requesting a 1.26% increase in this year's budget. This item makes up 23% of our overall budget.

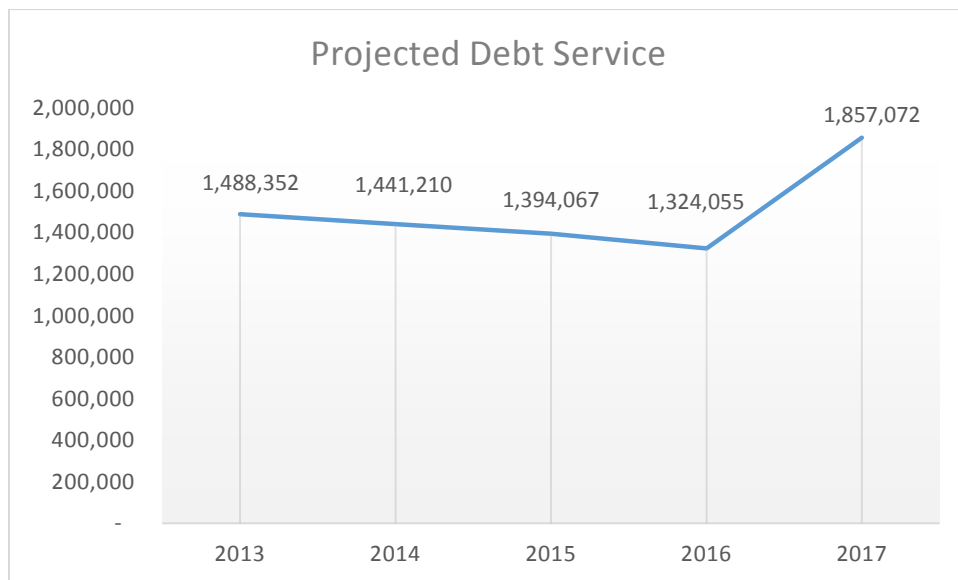




## Debt Service

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 up 40% from the prior year (due to proposed financing of the Law Enforcement Center).

This year's property tax increase will be used to make a debt service payment on the new law enforcement facility. This increase will cover half of the annual payment needed to build the facility. Property taxes will have to be raised again in the 17-18 fiscal year for the second debt service payment, unless a major new source of revenue can be found or a future BOC chooses to make large cuts to programs or services.



## Transfers

In the 2016-2017 budget we are transferring \$300,000 to Capital Reserve for dam repair, and \$95,706 to school debt service (QZAB). The \$300,000 for dam repair is equivalent to a payment on a 3.5 million dollar loan amortization. The amount of money that has been allocated would allow us to finance dam repairs, when a future or current Board of Commissioners chooses to do so.

## **Solid Waste Enterprise Fund**

There are a few changes to the fee schedule in the Solid Waste Enterprise Fund being proposed this year.

- \$2.00 per ton increase to commercial haulers
- \$10.00 per item fee on all electronics disposed at our facility.
- \$20.00 per ton fee on “clean fill material”, block, brick, concrete, asphalt, or uncontaminated dirt.

These price increases will bring us more in line with surrounding counties, help offset a potential operating loss in this year’s budget, and help pay for future capital expenses (equipment). As a result of the electronics and clean fill material fee charges, these items will no longer be covered by the \$35.00 Solid Waste Availability Fee.

## **Volunteer Fire Departments**

By consensus vote at the May 17, 2016 work session, the Board of Commissioners approved the following changes to the Volunteer Fire Department Tax Rates.

	Current Rate	Recommended Rate
Columbus FD	6.5 cents	7.0 cents
Green Creek FD	4.1 cents	5.6 cents
Mill Spring FD	6.5 cents	7.0 cents
Saluda FD	8.5 cents	9.5 cents
Tryon FD	6.8 cents	6.8 cents
Sunny View FD	6.0 cents	6.0 cents

## **Future Considerations**

Polk County has seen a tremendous amount of growth in the past few years. However, we have become aware of a potential drop in taxable property values that will take effect during the next revaluation cycle. This drop in value is left over from the 2008-2009 economic recession and is now affecting us due to our revaluation schedule. Unfortunately, our growth probably won’t be enough to offset the reduction in taxable property values next year. We need to be prepared for the possibility that the 2017-2018 Fiscal Year will require that we offset the loss in taxable property values.

## **Summary**

This general fund budget is balanced and is decreased overall from our current year amended budget by 1.68%, primarily due to fund balance appropriation. At the same time, it creates a slightly increased tax rate to pay for the Polk County Law Enforcement Center. The overall budget, including General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund is slightly increased by less than half of a percent. 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

Polk 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 (Amended)

5/6/2016

**POLK COUNTY  
Budget Calendar  
Fiscal Year 2016-2017**

March 3, 2016	Departments Receive Budget Packets & Manager Budget Guidance Meeting
March 7, 2016	Board discusses/approves Budget Calendar
March 3- March 17, 2016	Departments Prepare Budget Request
March 17, 2016	Departments Submit Budgets to Finance Department
March 17 - April 1, 2016	Finance Inputs Budget Requests
April 1, 2016	Outside Agencies Submit Budget Requests- Estimate if Necessary
May 2, 2016	Outside Agencies Submit Budget Requests- Final
April 1 - May 9, 2016	Manager Reviews Requests & Meets with Department Mgrs.
May 17, 2016	Board of Commissioner Budget Work Session - 3:00pm Departments
May 18 - May 26, 2016	Prepare Budget Presentation
May 23, 2016	Advertise Public Hearing for Budget Ordinance
May 27, 2016	Manager Presents Balanced Budget to Board of Commissioners - 8:00am (Special Meeting)
June 6, 2016	Budget Public Hearing - 7:00pm (Regular meeting to follow)
June 20, 2016	Board of Commissioners Adopt Tax Levy and Ordinance (Regular Meeting)
June 22, 2016	Publish Summary Available Notice

## GENERAL FUND BUDGET SUMMARY

	2014-2015 Actual	2014-2015 Amended	2016-2017 Recommended	Percent Increase (Decrease)
<b>Revenues/Sources</b>				
Ad Valorem Taxes	14,317,337	14,293,472	15,280,221	6.90%
Sales Taxes	2,789,062	2,834,097	3,312,270	16.87%
Intergovernmental	3,703,025	4,075,672	3,930,929	-3.55%
Permits and Fees	599,246	534,091	569,102	6.56%
Sales and Services	1,161,144	1,053,069	1,012,925	-3.81%
Other Revenues	113,968	322,225	132,374	-58.92%
Transfers from Other Funds	37,980	10,450	-	-100.00%
Appropriated Fund Balance	-	1,829,911	296,050	-83.82%
<b>Total</b>	<b>22,721,762</b>	<b>24,952,987</b>	<b>24,533,871</b>	<b>-1.68%</b>
<b>Expenditures/Uses</b>				
General Government	2,561,491	3,648,133	3,333,703	-8.62%
Public Safety	5,219,340	5,583,107	5,744,742	2.90%
Human Services	4,743,898	5,277,645	5,065,612	-4.02%
Economic Development	653,814	795,662	722,964	-9.14%
Culture/Recreation	1,339,889	1,595,941	1,658,242	3.90%
Education	5,435,756	5,553,070	5,623,121	1.26%
Debt Service	1,394,067	1,324,055	1,857,072	40.26%
Transfer to Other Funds	2,159,706	1,151,521	395,706	-65.64%
Contingency	-	23,853	132,709	100.00%
<b>Total</b>	<b>23,507,961</b>	<b>24,952,987</b>	<b>24,533,871</b>	<b>-1.68%</b>

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

Fund Type	2014-2015 Actual	2014-2015 Amended	2016-2017 Recommended	Percent Increase (Decrease)
<i>General Fund</i>				
Ad Valorem Taxes	14,317,337	14,293,472	15,280,221	6.90%
Sales Taxes	2,789,062	2,834,097	3,312,270	16.87%
Intergovernmental	3,703,025	4,075,672	3,930,929	-3.55%
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Transfers from Other Funds	37,980	10,450	-	-100.00%
Appropriated Fund Balance	-	1,829,911	296,050	-83.82%
Subtotal	<u>22,721,762</u>	<u>24,952,987</u>	<u>24,533,871</u>	-1.68%
<i>Special Revenue Funds</i>				
Ad Valorem Taxes	1,361,836	1,510,500	1,596,821	5.71%
Other Taxes	317,706	365,049	362,995	-0.56%
Intergovernmental	391,057	-	-	0.00%
Transfers - other funds	145,706	95,706	395,706	313.46%
Appropriated Fund Balance	-	229,297	22,500	-90.19%
Other Revenues	44,431	22,821	-	0.00%
	<u>2,260,736</u>	<u>2,223,373</u>	<u>2,378,022</u>	6.96%
<i>Capital Project Funds</i>				
Other Revenues	-	-	-	0.00%
Transfers from Other Funds	-	1,110,008	-	-100.00%
Loan Proceeds	-	458,282	2,408,282	425.50%
Appropriated Fund Balance	-	411,645	-	-100.00%
	<u>-</u>	<u>1,979,935</u>	<u>2,408,282</u>	21.63%
<i>Enterprise Fund</i>				
Sales and Services	886,847	933,000	985,376	5.61%
Intergovernmental	46,242	44,088	30,998	-29.69%
Permits and Fees	385,205	377,000	375,000	-0.53%
Other Revenues	29,524	41,000	43,000	4.88%
Transfers - other funds	247,000	-	-	0.00%
Appropriated Fund Balance	-	62,762	-	-100.00%
	<u>1,594,818</u>	<u>1,457,850</u>	<u>1,434,374</u>	-1.61%
Total Revenues/Sources	<u><u>26,577,316</u></u>	<u><u>30,614,145</u></u>	<u><u>30,754,549</u></u>	<u>0.46%</u>

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

Fund Type	2014-2015 Actual	2014-2015 Amended	2016-2017 Recommended	Percent Increase (Decrease)
<i>General Fund</i>				
General Government	2,561,491	3,648,133	3,333,703	-8.62%
Public Safety	5,219,340	5,583,107	5,744,742	2.90%
Human Services	4,743,898	5,277,645	5,065,612	-4.02%
Economic Development	653,814	795,662	722,964	-9.14%
Culture/Recreation	1,339,889	1,595,941	1,658,242	3.90%
Education	5,435,756	5,553,070	5,623,121	1.26%
Debt Service	1,394,067	1,324,055	1,857,072	40.26%
Transfers to Other Funds	2,159,706	1,151,521	395,706	-65.64%
Contingency	-	23,853	132,709	100.0%
Subtotal	<u>23,507,961</u>	<u>24,952,987</u>	<u>24,533,871</u>	<u>-1.68%</u>
<i>Special Revenue Funds</i>				
School Debt Service	-	95,706	95,706	0%
Public Safety	1,547,594	1,761,297	1,798,816	2.13%
Economic Development	449,171	183,420	161,000	-12.22%
Transfers to Other Funds	63,427	182,950	22,500	-100.00%
Other	-	-	300,000	100.00%
Subtotal	<u>2,060,192</u>	<u>2,223,373</u>	<u>2,378,022</u>	<u>6.96%</u>
<i>Capital Project Funds</i>				
General Government		-	-	0.00%
Public Safety		458,282	2,408,282	425.50%
Human Services		54,956	-	-100.00%
Economic Development		1,466,697	-	-100.00%
Culture/Recreation		-	-	0.00%
Education		-	-	0.00%
Environmental Protection		-	-	0.00%
		<u>1,979,935</u>	<u>2,408,282</u>	<u>21.63%</u>
<i>Enterprise Fund</i>				
Environmental Protection	1,693,548	1,457,850	1,434,374	-1.61%
General Government	-	-	-	0.00%
	<u>1,693,548</u>	<u>1,457,850</u>	<u>1,434,374</u>	<u>-1.61%</u>
Total Expenditures/Uses	<u><u>27,261,701</u></u>	<u><u>30,614,145</u></u>	<u><u>30,754,549</u></u>	<u><u>0.46%</u></u>



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

<u>Fund Type</u>	2014-2015 Actual	2014-2015 Amended	2016-2017 Recommended	Percent Increase (Decrease)
<i>General Fund</i>	23,507,961	24,952,987	24,533,871	-1.68%
<i>Special Revenue Funds</i>				
Tourism	61,574	160,599	161,000	0.25%
Capital Reserve	63,427	182,950	322,500	76.28%
Fire Districts	1,361,836	1,510,500	1,596,821	5.71%
Grant Projects	387,597	22,821	-	-100.00%
School Debt Service	-	95,706	95,706	
911 - Communication	185,758	250,797	201,995	-19.46%
Subtotal	<u>2,060,192</u>	<u>2,223,373</u>	<u>2,378,022</u>	6.96%
<i>Capital Projects Fund</i>				
Capital Projects		1,979,935	2,408,282	21.63%
<i>Enterprise Fund</i>				
Solid Waste	<u>1,693,548</u>	<u>1,457,850</u>	<u>1,434,374</u>	-1.61%
 Total Expenditures/Uses	 <u><u>27,261,701</u></u>	 <u><u>30,614,145</u></u>	 <u><u>30,754,549</u></u>	 <u><u>0.46%</u></u>

## BUDGET SUMMARY SOLID WASTE ENTERPRISE FUND

	2014-2015 Actual	2014-2015 Amended	2016-2017 Recommended	Percent Increase (Decrease)
<b>Revenues/Sources</b>				
Tipping Fees & Other	886,847	933,000	985,376	5.61%
Availability Fees	385,205	377,000	375,000	-0.53%
Intergovernmental	46,242	44,088	30,998	-29.69%
Insurance Proceeds	-	-	-	0.00%
Other Revenue	29,524	41,000	43,000	4.88%
General Fund Appropriation	247,000	-	-	0.00%
Transfer In - Capital Project	-	-	-	0.00%
Appropriated Fund Balance	-	62,762	-	-100.00%
<b>Total</b>	<b>1,594,818</b>	<b>1,457,850</b>	<b>1,434,374</b>	<b>-1.61%</b>
<b>Expenditures/Uses</b>				
Salaries & Fringe Benefits	135,966	239,160	235,474	-1.54%
Operating/adm Supplies	40,858	43,544	43,990	1.02%
Employee Travel & Training	3,648	1,200	4,000	233.33%
Maintenance & Repair	44,288	52,602	54,200	3.04%
Waste Disposal	845,658	924,500	845,000	-8.60%
Contracted Services	121,004	32,970	33,950	2.97%
Compliance	61,503	68,124	71,400	4.81%
Closure:				
Current Site	-	-	-	0.00%
Little Mtn. -Maintenance	977	5,000	5,200	4.00%
Capital	424,215	75,319	78,610	4.37%
Depreciation	-	-	-	0.00%
Debt Service	15,431	15,431	15,431	0.00%
Fund Balance Designated	-	-	47,119	100.00%
<b>Total</b>	<b>1,693,548</b>	<b>1,457,850</b>	<b>1,434,374</b>	<b>-1.61%</b>

Fire and Special Service Districts  
Ad Valorem Tax Rates

<b>Special Tax Districts</b>			
<b>District</b>	<b>FY16 Tax Rate</b>	<b>Requested FY17 Tax Rate</b>	<b>Recommended FY17 Tax Rate</b>
Tryon FD	\$0.068	\$0.078	\$0.068
Columbus FD	\$0.065	\$0.075	\$0.070
Green Creek FD	\$0.041	\$0.061	\$0.056
Mill Spring FD	\$0.065	\$0.080	\$0.070
Saluda FD	\$0.075	\$0.010	\$0.095
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 6/30/2016	FY 17 Principal Payments	Balance 6/30/2017
2/1/2004	1/1/2034	\$ 214,470	6.00%	Searcy Property-NO Pre-pymt	Transfer Station Land-71.5 acres	167,391	5,538	161,852
3/29/2004	3/29/2019	\$ 10,000,000	1.64%	Middle School Construction	New Construction	2,000,007	666,667	1,333,342
11/29/2004	11/29/2019	\$ 7,400,000	1.80%	Capital Projects - Listed below		1,726,667	493,334	1,233,330
				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	791,245	95,705	695,540
<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 Blg	-	-	-
<b><i>Paid balance of debt 04/28/12</i></b>								
12/9/2010	12/9/2025	\$ 1,850,000	2.54%	DSS Building	New Construction	1,233,334	123,333	1,110,001
7/8/2014	7/1/2029	\$ 800,000	2.79%	Early College	Purchase and renovate bldg	745,655	54,345	691,310
						<u>6,664,299</u>	<u>1,438,922</u>	<u>5,225,375</u>

**CAPITAL OUTLAY MANAGER RECOMMENDS 2016-2017**

	<u>Dept</u>	<u>Manager Recomm</u>	<u>Reimb</u>	<u>Net Capital Expenditures</u>	<u>DESCRIPTION</u>
4130	Finance	\$ 1,500		\$ 1,500	computer replacement-Sandra
4140	Tax	\$ 3,389		\$ 3,389	(1) computer; (1)laptop w/hardware for both
4170	Elections	\$ 5,500		\$ 5,500	(7) ballot call curbside alert ringers
4180	ROD	\$ 20,000	\$ 20,000	\$ -	ROD own enhancement funds for needs
4190	Maint	\$ 5,000		\$ 5,000	replace Courthouse exterior doors (Capital Improvement-non Deprn)
4310	Sheriff	\$ 236,200		\$ 236,200	vehicle replacement/in-car cameras; tasers; computers; bulletproof vests; walkie talkies
4311	SRO				walkie talkies
4320	Jail	\$ 4,500		\$ 4,500	equipment per Jail inspection recommendation
4340	Animal	\$ 1,500		\$ 1,500	cages; poles
4350	Com Dev	\$ 1,200		\$ 1,200	computer replacement; printer
4370	EMS	\$ 91,984		\$ 91,984	transit ambulance; (1) defibulator (4) portable radios; (2) printers
4520	PCTA Operations	\$ 135,183	\$ 109,873	\$ 25,310	(2) lift vans (80% reimb) upgrade radio base station (90% reimb) inc (17)mobile units (5)handheld radios
4521	PCTA	983		983	computer replacement- NO reimb

**CAPITAL OUTLAY MANAGER RECOMMENDS 2016-2017**

	<u>Dept</u>	<u>Manager Recomm</u>	<u>Reimb</u>	<u>Net Capital Expenditures</u>	<u>DESCRIPTION</u>
4910	Planning	\$ 1,119		\$ 1,119	computer replacement
4950	Co-Op	\$ 1,800		\$ 1,800	desks & chairs-replacement
6110	Library	\$ 42,364	\$ 13,858	\$ 28,506	public computer replacements; network infrastructures (reimb 80%)
6120	Recreation	\$ 85,000		\$ 85,000	part Phase 1 Searcy Field-grading
6121	Pool	\$ 5,000		\$ 5,000	new storage building at Pool
6122	Rec Complex	\$ 10,000		\$ 10,000	side arm mower for tractor
20-5300	DSS	\$ 12,000	\$ 6,600	\$ 5,400	(6)computers; (6) prin 55% reimb
<b>TOTAL FOR GENERAL FUND</b>		<b>\$ 664,222</b>	<b>\$ 150,331</b>	<b>\$ 513,891</b>	

**TOURISM FUND**

21-6170	Tourism	\$ 1,850		\$ 1,850	computer replacement (2)
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**SOLID WASTE ENTERPRISE FUND**

51-4720	Landfill	\$ 78,610		\$ 78,610	replace semi-tractor;repair concrete floor in bldg; new clean fill area; new signage for entrance
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