CITY OF POLK CITY

APPROVED 2013-2014 BUDGET

BUILDING TODAY FOR A BETTER TOMORROW

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City of Polk City

City Council

Mayor	Joe LaCascia	Joe.Lacascia@mypolkcity.org
Vice Mayor	Mike Blethen	Michael.Blethen@mypolkcity.org
Councilor	Trudy Block	Trudy.Block@mypolkcity.org
Councilor	Don Kimsey	Don.Kimsey@mypolkcity.org
Councilor	Keith Prestage	Keith.Prestage@mypolkcity.org

City Management

City Manager	Patricia Jackson	Patricia.Jackson@mypolkcity.org
Assistant to City Mngr/Deputy City Clerk	Sheandolen Dunn	Sheandolen.Dunn@mypolkcity.org
Finance Director	Pamela Lawson	Pamela.Lawson@mypolkcity.org
Public Works Director	Kathy Delp	Kathy.Delp@mypolkcity.org
Library Director	Linda Busch	Linda.Busch@mypolkcity.org

MISSION:

We will provide responsive municipal services and manage public assets to enhance the quality of life for our community while respecting our rich environmental resources.

August 12, 2013

Honorable Mayor and
Members of City Council
City of Polk City

RE: Fiscal Year 2014 Budget

Dear Mayor and Members of City Council,

The proposed budget for fiscal year 2014 is transmitted for your review and consideration. It is a balanced budget that proposes revenues and expenditures totaling $3,835,972. This is a plan for provision of public funds in the City of Polk City for the fiscal year beginning October 1, 2013. It has been developed in accordance with all City Ordinances, State and Federal laws, and policies and procedures of the City.

The proposed budget has been prepared with the goal of maintaining a high level of service to our community, but commensurate with financial resources available to fund those services, and with realistic budget requests for expenditures and conservative estimates on revenue. I have used the following standard guidelines and criteria in preparation of this budget:

- Provide for high quality services while maintaining a fiscally responsible government.
- Maintain or increase the unrestricted reserve fund balance thereby placing the City in a better position to fund needed improvements and unforeseen expenses.
- Continue establishing the credibility of the City of Polk City as a viable community with a strong future.

Tax Base and Millage Rate

The City of Polk City 2013 gross taxable value has been estimated by the Polk County Property Appraiser to be $56,605,145. This is an increase from prior year's final gross taxable value of $51,389,487, which is approximately a 9% increase. Last year the City's millage rate was 8.6547 per $1,000 of assessed value.

The FY 2014 Budget is proposed at a millage rate of 8.6547 mills, which is 5.85% more than the rolled-back rate of 8.1762. This will generate $465,406 in Ad Valorem proceeds, resulting in an increase of $40,667 from fiscal year 2013. Based on that millage rate and assuming a home assessed at $100,000, which claims the maximum allowable $50,000 homestead exemption, the property owner would pay $432.74 annually in ad valorem taxes.

Other highlights of the budget include:

- $116,222 resurfacing project in the Honeybee area (this includes $75,548 cash carry forward from FY 13
- The Law Enforcement Contract did not change
- $15,000 grant from Department of Economic Opportunity
- $166,096 in capital improvements ($19,667 set aside in restricted to use in 2016)
- Improvements to the Public Works Building (siding to replace rotten wood)
- Painting Library Building and replacing the carpet
- Personnel: lost two employees and replaced with one full-time employee in the City Manager's Office and two part-time employees in the Roads and Streets Department. Some salary adjustments were made in fiscal year 2013 (remained within budget) to reflect job responsibilities
- Florida Retirement increased due to legislative action
- Insurance increased approximately 24% – Health Care Reform. We are currently looking at policy options to reduce the cost
- Reduction in garbage rates
- Planning Services had a decrease of $15,000
- Replacement and repair of barbeque grills and picnic tables at the pier, replacement of damaged fence at Freedom Park and replacement and/or repairs to barbeque grills at Freedom Park
- Reduced transfer of funds from the Enterprise Fund by $50,943
- The Debt Service in General Fund is down $37,801
- Reserve accounts are separated out for better clarification
- The Woodard & Curran contract shows an increase of $33,054
- It includes a cash carry forward estimated balance from the fiscal year 2013 budget of $114,948 in the General Fund ($2,000 Library computers, $75,548 paving, and $37,400 from the Fifth Third Bond Series B Loan Reserves)

Major Funds

General Fund. The General Fund is the principal fund of the City and is used to account for all activities not included in other specified funds. It accounts for the normal, recurring activities of the City. Activities of this fund are primarily supported by City Ad Valorem revenues/taxes, intergovernmental revenues, and to smaller degree enterprise fund revenue. The general fund is proposed at $1,819,222

Enterprise Fund. The Enterprise Fund is the general expenditure and profit making fund of the City that includes water and wastewater revenues and expenditures. The Utility Fund is proposed at $2,016,750

Capital Improvement Plan

This budget includes a five-year Capital Improvement Plan; however, the total for fiscal year 2014 is $166,096 The purpose of a CIP is to identify and plan for major capital improvements over a given time period so that these major expenses can be properly planned for and funded. Many grant applications receive additional credit based upon approval of a Capital Improvement Program. See attached CIP for projects, funding amounts, and two year totals.

Debt Service

The debt service for fiscal year 2014 totals $892,172.35, and amortization schedules for all long-term debt are attached for your review as well.

Budget Conclusion

It is the role and responsibility of staff to present a balanced budget to the Council. Staff recognizes a budget is simply a plan for expenditures for the next fiscal year. Staff understands it may be altered or amended many times as we go through the review process. We look forward to assisting in that process.

Every municipal budget indicates what areas and functions of government will be funded and what areas and functions will not be funded. It is therefore in reality a policy document. This is consistent with the policy role of the elected body in the council manager form of government.

As always, all City Departments put forth much effort in preparations of this document and are to be commended.

We look forward to assisting you in the review process of the fiscal year 2014 budget.

Sincerely,

Patricia R. Jackson
City Manager

BUDGET SUMMARY

BUDGET SUMMARY
CITY OF POLK CITY - FISCAL YEAR 2013-2014
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF POLK CITY ARE 24.10% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

		GENERAL FUND	ENTERPRISE FUND	TOTAL
CASH CARRYFORWARD		$ 126,948	$ -	$ 126,948
ESTIMATED REVENUES				
Ad Valorem Taxes	Millage Per	$ 465,406		$ 465,406
Local Option, Use & Fuel Taxes	$1000	$ 115,900		$ 115,900
Utility Taxes	8.6547	$ 114,737		$ 114,737
Communication Services Taxes		$ 137,953		$ 137,953
Local Business Taxes		$ 12,000		$ 12,000
Building Permits		$ 37,543		$ 37,543
Franchise Fees		$ 76,070		$ 76,070
Impact Fees		$ -	$ 92,430	$ 92,430
Other Permits and Fees		$ 860	$ 231,380	$ 232,240
Grants and Aids		$ 44,731	$ -	$ 44,731
Intergovernmental Revenue		$ 161,872		$ 161,872
Charges For Services		$ 254,013	$ 1,624,900	$ 1,878,913
Transportation User Fees		$ 14,249		$ 14,249
Culture/Recreation		$ 6,600		$ 6,600
Fines & Forfeitures		$ 820		$ 820
Other Judgments, Fines, Forfeitures		$ 380	$ 67,040	$ 67,420
Interest and Other Earnings		$ 40	$ -	$ 40
Rents and Royalties		$ 1,200		$ 1,200
Other Miscellaneous Revenues		$ 9,900	$ 1,000	$ 10,900
TOTAL SOURCES		$ 1,454,274	$ 2,016,750	$ 3,471,024
Intragovernmental Transfers In		$ 242,950	$ -	$ 242,950
Fund Balances/Reserves/Net Assets		$ -	$ -	$ -
TOTAL REVENUES, TRANSFERS & BALANCES		$ 1,824,172	$ 2,016,750	$ 3,840,922
EXPENDITURES				
Culture and Recreation		$ 133,489		$ 133,489
General Government		$ 422,013		$ 422,013
Other Uses		$ 83,524		$ 83,524
Physical Environment		$ 278,970	$ 1,003,292	$ 1,282,262
Public Safety		$ 203,234		$ 203,234
Transportation		$ 211,784		$ 211,784
Debt Service		$ 284,805	$ 607,367	$ 892,172
Capital Outlay		$ 143,429	$ 3,000	$ 146,429
TOTAL EXPENDITURES		$ 1,761,248	$ 1,613,659	$ 3,374,907
Transfers Out		$ -	$ 242,950	$ 242,950
Fund Balances/Reserves/Net Assets		$ 62,924	$ 160,141	$ 223,065
TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES		$ 1,824,172	$ 2,016,750	$ 3,840,922

City of Polk City Budget Worksheet
Budget Summary

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
GENERAL FUND CASH CARRYFORWARD		$ -	$ -	$ 2,000	$ 114,948	$ 126,948
GENERAL FUND REVENUES						
01-311-000	AD VALOREM TAXES	$ 538,053	$ 424,739	$ 387,427	$ 465,406	$ 465,406
01-312-000	LOCAL OPTION, USE & FUEL TAXES	$ 122,680	$ 123,971	$ 67,596	$ 115,900	$ 115,900
01-314-000	UTILITY TAX	$ 123,105	$ 112,653	$ 70,689	$ 114,737	$ 114,737
01-315-000	COMMUNICATIONS SERVICES TAX	$ 128,570	$ 129,403	$ 88,911	$ 137,953	$ 137,953
01-316-000	LOCAL BUSINESS TAX	$ 12,741	$ 12,000	$ (1,229)	$ 12,000	$ 12,000
01-322-000	BUILDING PERMITS	$ 49,632	$ 50,630	$ 30,783	$ 37,543	$ 37,543
01-323-000	FRANCHISE FEES	$ 83,791	$ 80,460	$ 34,186	$ 76,070	$ 76,070
01-324-000	IMPACT FEES	$ -	$ -	$ -	$ -	$ -
01-329-000	OTHER PERMITS AND FEES	$ 420	$ 810	$ 3,805	$ 860	$ 860
01-331-000	GRANTS & AIDS - FEDERAL	$ -	$ -	$ -	$ -	$ -
01-334-000	GRANTS & AIDS - STATE	$ 6,343	$ 5,652	$ 5,652	$ 29,731	$ 19,731
01-335-000	INTERGOVERNMENTAL REVENUE	$ 154,567	$ 157,360	$ 100,284	$ 161,872	$ 161,872
01-337-000	GRANTS FROM OTHER LOCAL UNITS	$ 25,350	$ 25,000	$ 25,000	$ 25,000	$ 25,000
01-340-000	CHARGES FOR SERVICES	$ 261,988	$ 272,887	$ 151,129	$ 254,013	$ 254,013
01-344-000	TRANSPORTATION USER FEES	$ 17,942	$ 17,942	$ 13,456	$ 14,249	$ 14,249
01-347-000	CULTURE/RECREATION	$ 6,079	$ 5,500	$ 4,936	$ 6,600	$ 6,600
01-351-000	FINES & FORFEITURES	$ 620	$ 600	$ 388	$ 820	$ 820
01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES	$ 743	$ 700	$ 221	$ 380	$ 380
01-361-000	INTEREST AND OTHER EARNINGS	$ 29	$ -	$ 25	$ 40	$ 40
01-362-000	RENTS AND ROYALTIES	$ 1,100	$ 1,500	$ 550	$ 1,200	$ 1,200
01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	$ 832	$ -	$ 10,607	$ -	$ -
01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S(	$ 5,068	$ 3,000	$ 4,522	$ 4,050	$ 4,050
01-369-000	OTHER MISCELLANEOUS REVENUES	$ 29,484	$ 6,550	$ 3,439	$ 5,850	$ 5,850
01-381-000	INTRAGOVERNMENTAL TRANSFERS IN	$ 322,197	$ 290,943	$ -	$ 240,000	$ 242,950
01-385-000	BOND PROCEEDS	$ -	$ -	$ -	$ -	$ -
01-386-000	INTRAGOVERNMENTAL TRANSFERS	$ -	$ -	$ -	$ -	$ -
	TOTAL GENERAL FUND REVENUES	**$ 1,891,334**	**$ 1,722,300**	**$ 1,002,377**	**$ 1,704,274**	**$ 1,697,224**
TOTAL GENERAL FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:		**$ 1,891,334**	**$ 1,722,300**	**$ 1,004,377**	**$ 1,819,222**	**$ 1,824,172**
GENERAL FUND EXPENDITURES						
01-511-000	LEGISLATIVE	$ 10,418	$ 17,385	$ 10,814	$ 15,321	$ 16,321
01-512-000	EXECUTIVE	$ 99,180	$ 99,062	$ 65,953	$ 167,268	$ 166,768
01-513-000	CITY CLERK	$ 12,334	$ 12,400	$ 6,510	$ 13,250	$ 13,250
01-514-000	LEGAL COUNSEL	$ 57,907	$ 87,400	$ 30,195	$ 85,500	$ 82,500
01-515-000	COMPREHENSIVE PLANNING	$ 30,282	$ 30,000	$ 22,500	$ 30,000	$ 30,000
01-516-000	FINANCE AND ACCOUNTING	$ 133,472	$ 133,478	$ 75,167	$ 114,074	$ 113,174

City of Polk City Budget Worksheet
Budget Summary

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-517-000	DEBT SERVICE PAYMENTS	$ 339,727	$ 322,606	$ 12,730	$ 284,805	$ 284,805
01-521-000	LAW ENFORCEMENT	$ 120,302	$ 122,568	$ 93,079	$ 121,477	$ 121,477
01-524-000	BUILDING AND ZONING	$ 22,925	$ 77,770	$ 54,188	$ 85,438	$ 85,238
01-529-000	CODE ENFORCEMENT	$ 53,174	$ 2,390	$ 721	$ 1,450	$ 1,250
01-534-000	REFUSE/SANITATION	$ 186,829	$ 205,661	$ 118,835	$ 195,000	$ 195,000
01-538-000	STORMWATER	$ -	$ -	$ -	$ 15,000	$ 14,263
01-539-000	GEN GOV'T BUILDINGS	$ 91,763	$ 88,548	$ 36,275	$ 75,944	$ 75,207
01-541-000	ROADS & STREETS	$ 283,980	$ 231,339	$ 113,898	$ 318,218	$ 328,006
01-571-000	LIBRARY	$ 112,891	$ 118,797	$ 54,483	$ 121,076	$ 119,576
01-572-000	PARKS	$ 27,177	$ 36,000	$ 13,465	$ 27,626	$ 26,889
01-574-000	SPECIAL EVENTS - OPERATING EXPENSES	$ 2,880	$ 3,500	$ 3,996	$ 5,200	$ 4,000
01-590-000	NON-DEPARTMENTAL - OPERATING EXPENSES	$ 83,960	$ 135,396	$ 53,580	$ 142,575	$ 146,448
	TOTAL GENERAL FUND EXPENDITURES	**$ 1,669,201**	**$ 1,724,300**	**$ 766,389**	**$ 1,819,222**	**$ 1,824,172**
	ENTERPRISE FUND CASH CARRYFORWARD	$ -	$ -	$ -	$ -	$ -
	ENTERPRISE FUND REVENUES					
05-324-000	IMPACT FEES	$ 137,311	$ 147,888	$ 73,944	$ 92,430	$ 92,430
05-325-000	SPECIAL ASSESSMENTS	$ 223,479	$ 244,609	$ 231,279	$ 231,310	$ 231,310
05-329-000	OTHER PERMITS AND FEES	$ 35	$ -	$ 70	$ 70	$ 70
05-331-000	GRANTS & AIDS - FEDERAL	$ 181,129	$ 373,416	$ 263,179	$ -	$ -
05-334-000	GRANTS & AIDS - STATE	$ -	$ -	$ -	$ -	$ -
05-340-000	CHARGES FOR SERVICES	$ 1,602,853	$ 1,625,053	$ 952,367	$ 1,624,900	$ 1,624,900
05-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES	$ 66,450	$ 69,600	$ 48,280	$ 67,040	$ 67,040
05-361-000	INTEREST INCOME	$ 1,575	$ 900	$ -	$ -	$ -
05-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	$ -	$ -	$ -	$ -	$ -
05-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S	$ -	$ -	$ -	$ -	$ -
05-369-000	OTHER MISCELLANEOUS INCOME	$ 19,732	$ 1,000	$ 1,166	$ 1,000	$ 1,000
05-381-000	INTRAGOVERNMENTAL TRANSFERS IN	$ -	$ 873,906	$ 719,628	$ -	$ -
05-385-000	BOND PROCEEDS	$ -	$ -	$ -	$ -	$ -
05-386-000	INTRAGOVERNMENTAL TRANSFERS	$ -	$ -	$ -	$ -	$ -
	TOTAL ENTERPRISE FUND REVENUES	**$ 2,232,564**	**$ 3,336,372**	**$ 2,289,913**	**$ 2,016,750**	**$ 2,016,750**
	TOTAL ENTERPRISE FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:	**$ 2,232,564**	**$ 3,336,372**	**$ 2,289,913**	**$ 2,016,750**	**$ 2,016,750**
	ENTERPRISE FUND EXPENDITURES					
05-519-000	SEWER ADMINISTRATION	$ 43,637	$ 6,482	$ 4,055	$ 1,200	$ 1,200
05-535-000	SEWER OPERATIONS	$ 785,320	$ 797,873	$ 445,063	$ 849,184	$ 847,709

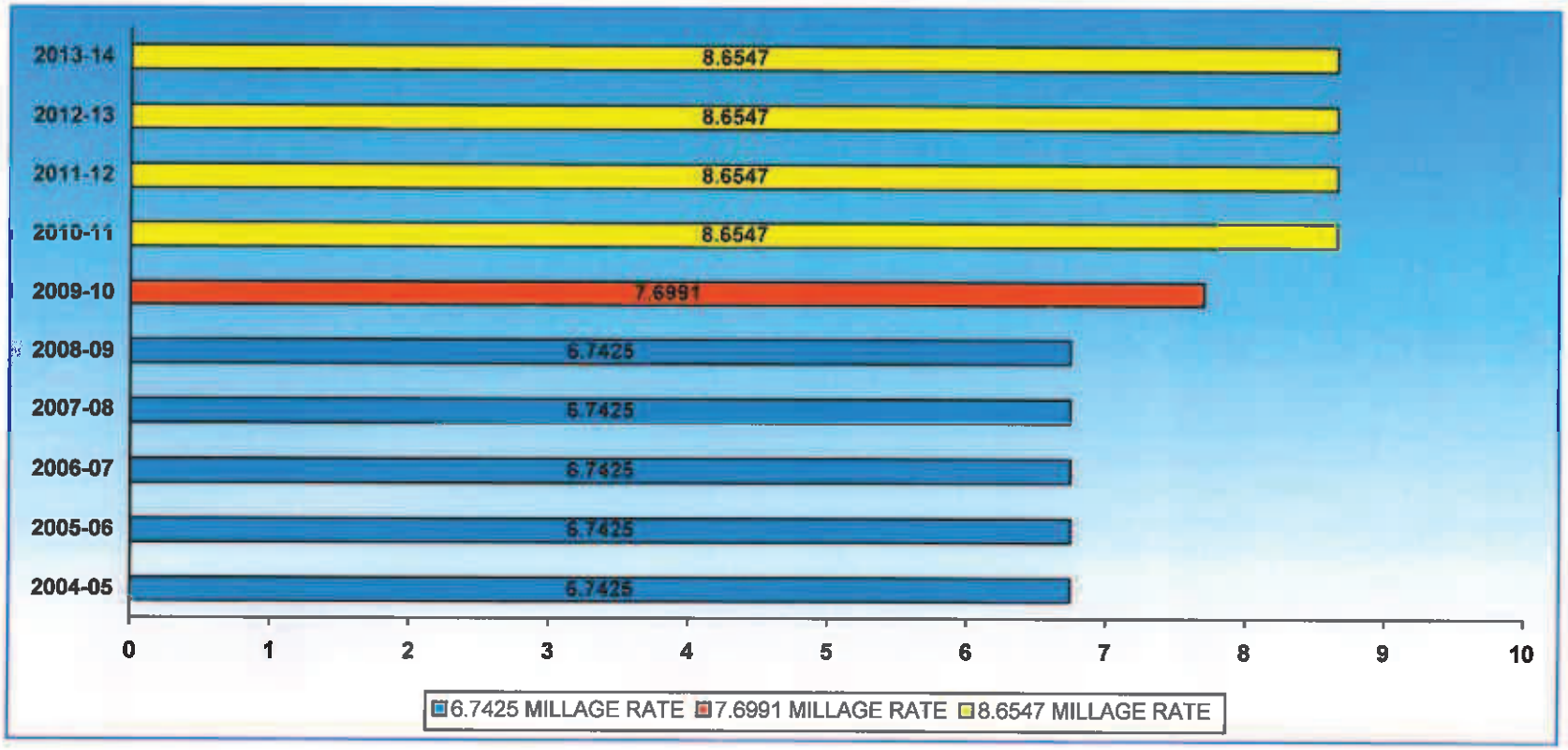
City of Polk City Budget Worksheet
Budget Summary

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-536-000	CARDINAL HILL WWTP	$ 15,988	$ 9,064	$ 5,807	$ 17,040	$ 17,040
05-537-000	MT OLIVE WWTP	$ 35,143	$ 38,000	$ 14,409	$ 15,000	$ 15,000
05-518-000	WATER ADMINISTRATION	$ 69,758	$ 25,902	$ 13,393	$ 9,000	$ 9,000
05-530-000	MT OLIVE WTP	$ 352,144	$ 6,500	$ 4,042	$ 21,500	$ 21,500
05-531-000	COMMONWEALTH WTP	$ 12,561	$ 10,950	$ 897	$ 1,650	$ 1,650
05-532-000	V. MATT WILLIAMS WTP	$ 10,177	$ 11,000	$ 7,390	$ 11,000	$ 11,000
05-533-000	WATER OPERATIONS	$ 443,821	$ 848,804	$ 547,750	$ 508,702	$ 507,227
05-590-000	NON-DEPARTMENTAL	$ 365,104	$ 1,581,797	$ 877,653	$ 582,474	$ 585,424
	TOTAL ENTERPRISE FUND EXPENDITURES	**$ 2,133,653**	**$ 3,336,372**	**$ 1,920,459**	**$ 2,016,750**	**$ 2,016,750**
	CITY WIDE CASH CARRYFORWARD	$ -	$ -	$ 2,000	$ 114,948	$ 126,948
	CITY WIDE REVENUE TOTALS	$ 4,123,898	$ 5,058,672	$ 3,292,290	$ 3,721,024	$ 3,713,974
	CITY WIDE EXPENDITURE TOTALS	$ 3,802,854	$ 5,060,672	$ 2,686,848	$ 3,835,972	$ 3,840,922
				$ 607,442	$ -	$ -
	GENERAL FUND REVENUES LESS EXPENSES			$ 237,988	$ -	$ -
	ENTERPRISE FUND REVENUES LESS EXPENSES			$ 369,454	$ -	$ -

GRAPHS

CITY OF POLK CITY

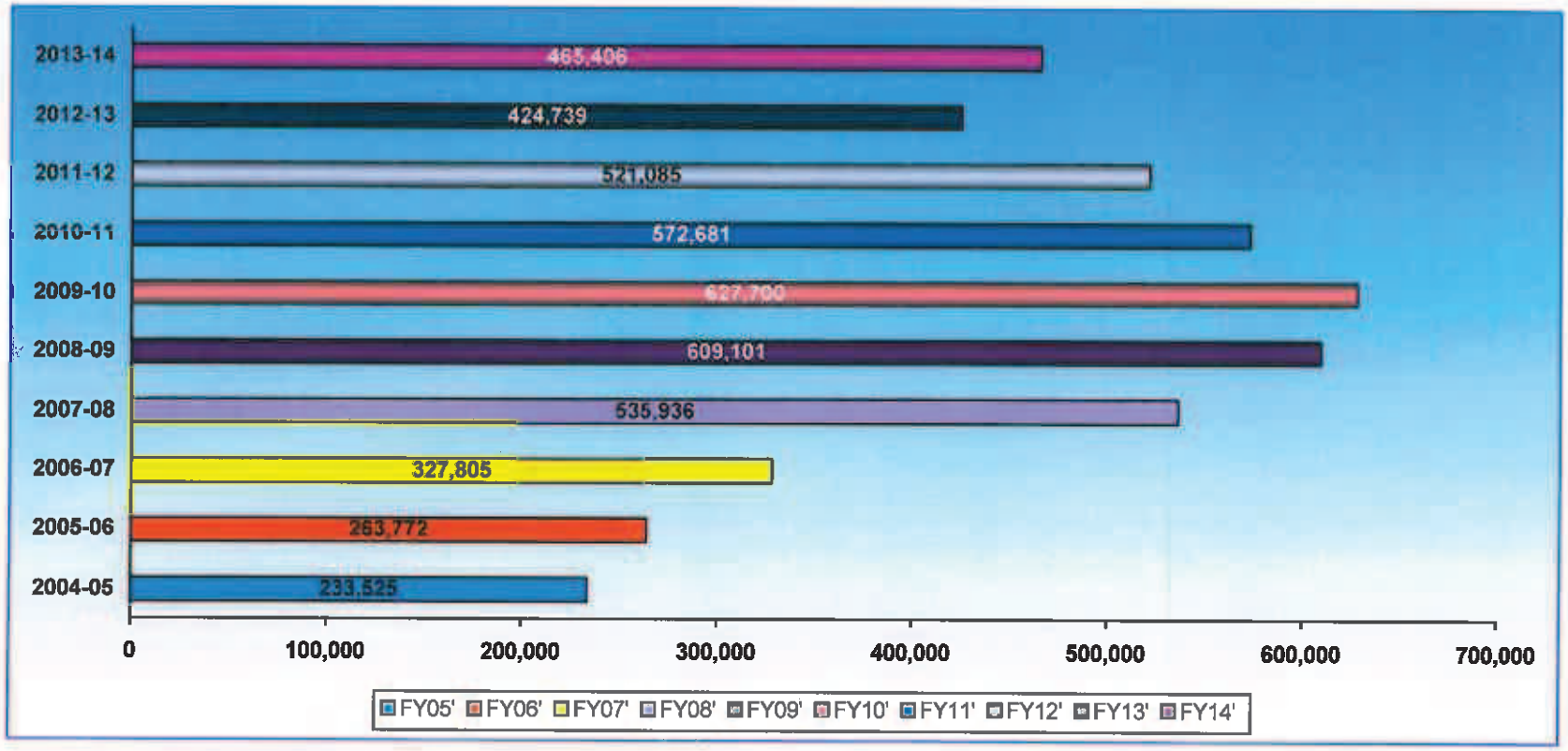
TEN-YEAR MILLAGE RATE HISTORY



CITY OF POLK CITY

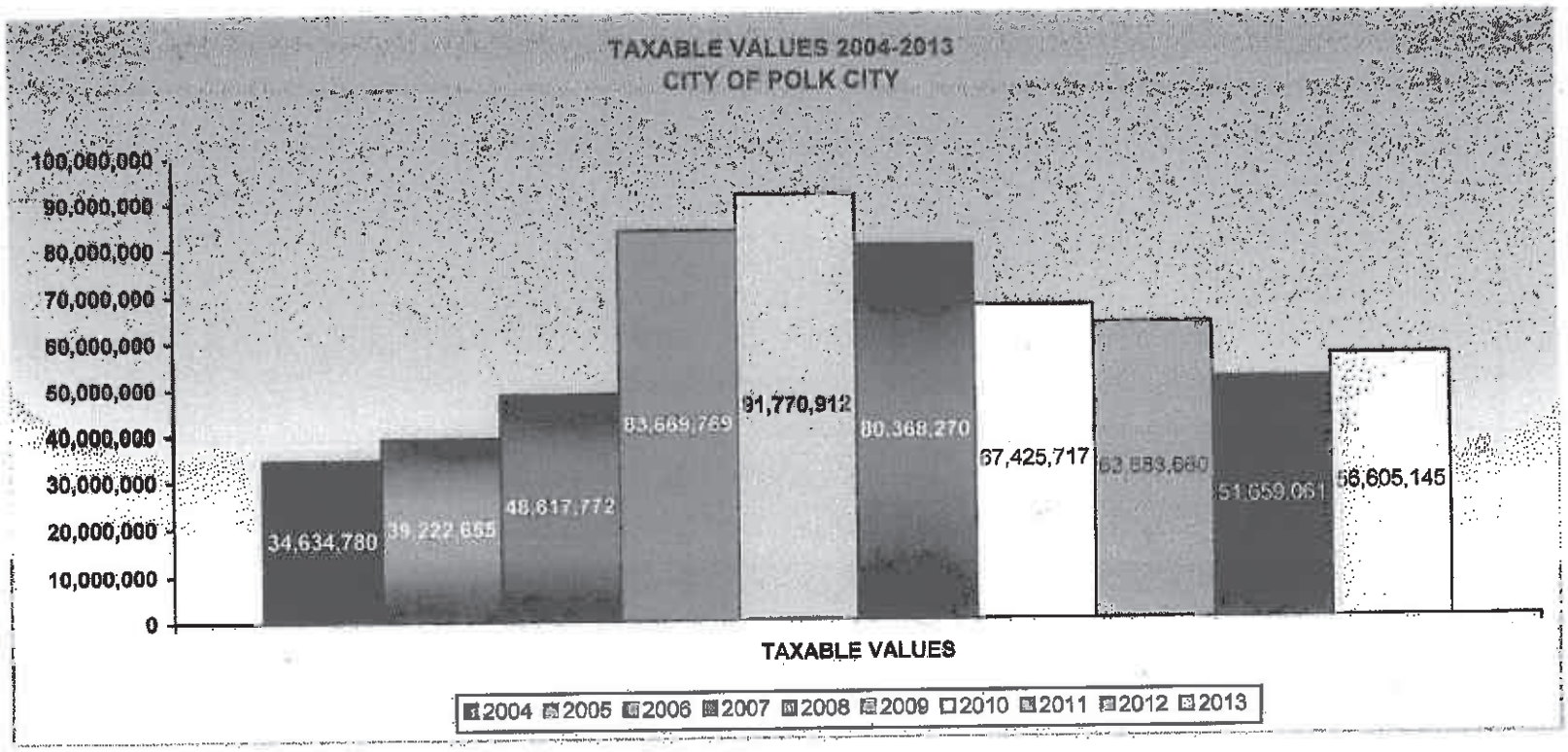
TEN-YEAR BUDGETED AD VALOREM TAX

REVENUE HISTORY



CITY OF POLK CITY

CHANGE IN TAXABLE VALUES



GENERAL FUND

REVENUES

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-311-000	**AD VALOREM TAXES**					
01-311-100	Ad Valorem Taxes	$ 538,053	$ 424,739	$ 387,427	$ 465,406	$ 465,406
		$ 538,053	**$ 424,739**	**$ 387,427**	**$ 465,406**	**$ 465,406**
01-312-000	**LOCAL OPTION, USE & FUEL TAXES**					
01-312-300	9th Cent Gas Tax	$ 12,253	$ 12,551	$ 5,756	$ 11,826	$ 11,826
01-312-400	Local Option Gas Tax	$ 67,826	$ 68,732	$ 37,785	$ 64,456	$ 64,456
01-312-410	New Local Option Gas Tax	$ 42,601	$ 42,688	$ 24,055	$ 39,618	$ 39,618
		$ 122,680	***$ 123,971***	***$ 67,596***	***$ 115,900***	***$ 115,900***
01-314-000	**UTILITY TAX**					
01-314-100	Electric	$ 79,089	$ 66,493	$ 39,424	$ 67,182	$ 67,182
01-314-300	Water - Utilities	$ 34,372	$ 41,196	$ 20,538	$ 34,870	$ 34,870
01-314-301	Water - Readiness to Serve	$ 5,125	$ -	$ 8,163	$ 8,200	$ 8,200
01-314-400	Gas	$ 4,519	$ 4,964	$ 2,564	$ 4,485	$ 4,485
		$ 123,105	***$ 112,653***	***$ 70,689***	***$ 114,737***	***$ 114,737***
01-315-000	**COMMUNICATIONS SERVICES TAX**					
01-315-100	Communications Services Tax	$ 128,570	$ 129,403	$ 88,911	$ 137,953	$ 137,953
		$ 128,570	***$ 129,403***	***$ 88,911***	***$ 137,953***	***$ 137,953***
01-316-000	**LOCAL BUSINESS TAX**					
01-316-100	Local Business Licenses	$ 12,741	$ 12,000	$ (1,229)	$ 12,000	$ 12,000
		$ 12,741	***$ 12,000***	***$ (1,229)***	***$ 12,000***	***$ 12,000***
01-322-000	**BUILDING PERMITS**					
01-322-100	Building Permits	$ 17,618	$ 17,500	$ 9,654	$ 11,285	$ 11,285
01-322-101	Bldg Permit - Plan Checking	$ 8,956	$ 10,000	$ 5,124	$ 6,728	$ 6,728
01-322-102	Bldg Permit - Admin Fee	$ 1,563	$ 1,680	$ 920	$ 1,520	$ 1,520
01-322-103	Bldg Permit - Electrical	$ 4,605	$ 5,000	$ 2,750	$ 3,625	$ 3,625
01-322-104	Bldg Permit - Plumbing	$ 5,450	$ 5,000	$ 2,250	$ 2,500	$ 2,500
01-322-105	Bldg Permit - Mechanical	$ 2,025	$ 2,000	$ 2,625	$ 3,500	$ 3,500
01-322-106	Bldg Permit - T Pole	$ 30	$ 90	$ -	$ -	$ -
01-322-107	Bldg Permit - Cert of Occupancy	$ 480	$ 360	$ 330	$ 450	$ 450
01-322-108	Bldg Permit - Inspections	$ 8,905	$ 9,000	$ 7,130	$ 7,935	$ 7,935
01-322-109	Bldg Permit - Demolition	$ -	$ -	$ -	$ -	$ -
01-322-110	Bldg Permit - Sign Fee	$ -	$ -	$ -	$ -	$ -
01-322-190	Impact Fee Retainage	$ -	$ -	$ -	$ -	$ -
01-322-200	DCA Radon - Retainage	$ -	$ -	$ -	$ -	$ -
01-322-300	BCAIB - Retainage	$ -	$ -	$ -	$ -	$ -
01-322-400	Variance Request Fees	$ -	$ -	$ -	$ -	$ -
01-322-500	Development Fees	$ -	$ -	$ -	$ -	$ -
		$ 49,632	***$ 50,630***	***$ 30,783***	***$ 37,543***	***$ 37,543***

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-323-000	**FRANCHISE FEES**					
01-323-100	Electric	$ 57,332	$ 54,200	$ 18,382	$ 49,382	$ 49,382
01-323-200	Gas	$ -	$ -	$ -	$ -	$ -
01-323-300	Solid Waste	$ 26,459	$ 26,260	$ 15,804	$ 26,688	$ 26,688
		$ 83,791	***$ 80,460***	***$ 34,186***	***$ 76,070***	***$ 76,070***
01-324-000	**IMPACT FEES**					
01-324-110	Public Safety Impact Fee	$ -	$ -	$ -	$ -	$ -
01-324-310	Transportation Impact Fee	$ -	$ -	$ -	$ -	$ -
01-324-610	Parks & Recreation Impact Fee	$ -	$ -	$ -	$ -	$ -
01-324-710	Public Facilities Impact Fee	$ -	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
01-329-000	**OTHER PERMITS AND FEES**					
01-329-100	Contractors Registration	$ -	$ -	$ -	$ -	$ -
01-329-200	Other Lic./Fees/Permits	$ 195	$ 250	$ -	$ -	$ -
01-329-210	Yard Sale Permits	$ 225	$ 560	$ 255	$ 360	$ 360
01-329-220	Site Plan Reviews	$ -	$ -	$ 3,550	$ 500	$ 500
		$ 420	**$ 810**	**$ 3,805**	**$ 860**	**$ 860**
01-331-000	**GRANTS & AIDS - FEDERAL**					
01-331-300	Community Cleanup Grant	$ -	$ -	$ -	$ -	$ -
01-331-391	FEMA Grant	$ -	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
01-331-510	**CDBG**					
01-331-530	CDBG - Pond	$ -	$ -	$ -	$ -	$ -
01-331-700	FRDAP Grants	$ -	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
01-334-000	**GRANTS & AIDS - STATE**					
01-334-201	Justice Assistance Grant (JAG)	$ 6,343	$ 5,652	$ 5,652	$ 4,731	$ 4,731
01-334-900	CIBR Grants	$ -	$ -	$ -	$ -	$ -
01-334-910	DEO Community Planning Assistance Grant	$ -	$ -	$ -	$ 25,000	$ 15,000
		$ 6,343	***$ 5,652***	***$ 5,652***	***$ 29,731***	***$ 19,731***
01-335-000	**INTERGOVERNMENTAL REVENUE**					
01-335-120	MRS - State Sales Tax	$ 52,742	$ 52,192	$ 35,497	$ 54,033	$ 54,033
01-335-122	SRS - 8th Cent. Motor Fuel Tax	$ 20,245	$ 20,416	$ 12,868	$ 18,737	$ 18,737
01-335-123	MRS - Municipal Fuel Tax	$ 21	$ 22	$ 10	$ 22	$ 22
01-335-140	Mobile Home License	$ 3,896	$ 5,000	$ 3,641	$ 5,462	$ 5,462
01-335-150	Alcoholic Beverage License	$ 446	$ 500	$ 392	$ 467	$ 467
01-335-180	Half-Cent Sales Tax	$ 77,217	$ 79,230	$ 47,876	$ 83,151	$ 83,151
		$ 154,567	***$ 157,360***	***$ 100,284***	***$ 161,872***	***$ 161,872***

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-337-000	**GRANTS FROM OTHER LOCAL UNITS**					
01-337-100	Library Coop Funding	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
01-337-700	Library Grants	$ 350	$ -	$ -	$ -	$ -
		$ 25,350	***$ 25,000***	***$ 25,000***	***$ 25,000***	***$ 25,000***
01-340-000	**CHARGES FOR SERVICES**					
01-340-400	Solid Waste	$ 246,194	$ 257,437	$ 141,688	$ 238,072	$ 238,072
01-340-700	Stormwater Utility Fees	$ 15,441	$ 15,000	$ 9,286	$ 15,746	$ 15,746
01-340-900	Notary Fees	$ 353	$ 450	$ 155	$ 195	$ 195
		$ 261,988	***$ 272,887***	***$ 151,129***	***$ 254,013***	***$ 254,013***
01-344-000	**TRANSPORTATION USER FEES**					
01-344-900	FDOT Maintenance Agreement	$ 17,942	$ 17,942	$ 13,456	$ 14,249	$ 14,249
		$ 17,942	***$ 17,942***	***$ 13,456***	***$ 14,249***	***$ 14,249***
01-347-000	**CULTURE/RECREATION**					
01-347-100	Library Income	$ 6,079	$ 5,500	$ 4,936	$ 6,600	$ 6,600
		$ 6,079	***$ 5,500***	***$ 4,936***	***$ 6,600***	***$ 6,600***
01-351-000	**FINES & FORFEITURES**					
01-351-110	Police Fines	$ -	$ 100	$ -	$ -	$ -
01-351-200	C.I. 56.4%	$ 620	$ 500	$ 388	$ 820	$ 820
01-351-300	Code Enforcement Fines	$ -	$ -	$ -	$ -	$ -
		$ 620	***$ 600***	***$ 388***	***$ 820***	***$ 820***
01-359-000	**OTHER JUDGEMENTS, FINES, FORFEITURES**					
01-359-100	Other Fines and/or Forfeitures	$ 50	$ 100	$ -	$ -	$ -
01-359-200	Non Sufficient Funds	$ -	$ -	$ -	$ -	$ -
01-359-300	Late Fees	$ 693	$ 600	$ 221	$ 380	$ 380
		$ 743	***$ 700***	***$ 221***	***$ 380***	***$ 380***
01-361-000	**INTEREST AND OTHER EARNINGS**					
01-361-100	Interest Income	$ 29	$ -	$ 25	$ 40	$ 40
		$ 29	***$ -***	***$ 25***	***$ 40***	***$ 40***
01-362-000	**RENTS AND ROYALTIES**					
01-362-100	Activity Center Rentals	$ 1,100	$ 1,500	$ 550	$ 1,200	$ 1,200
		$ 1,100	***$ 1,500***	***$ 550***	***$ 1,200***	***$ 1,200***
01-365-000	**SALE OF SURPLUS MATERIALS AND SCRAP**					
01-365-100	Sales of Surplus Property	$ 832	$ -	$ 10,607	$ -	$ -
		$ 832	***$ -***	***$ 10,607***	***$ -***	***$ -***
01-366-000	**CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES**					
01-366-100	Private Donations	$ 200	$ 250	$ 2,200	$ 300	$ 300
01-366-101	Private Donations - Christmas	$ 1,176	$ 1,000	$ 725	$ 1,000	$ 1,000
01-366-102	Private Donations - Halloween	$ 2,850	$ 1,500	$ 375	$ 1,750	$ 1,750
01-366-103	Private Donations - Founders Day	$ -	$ -	$ -	$ -	$ -

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-366-110	Private Donations - Library	$ 642	$ 250	$ 1,222	$ 1,000	$ 1,000
01-366-200	Revenue from Brick Sales	$ 200	$ -	$ -	$ -	$ -
		$ 5,068	***$ 3,000***	***$ 4,522***	***$ 4,050***	***$ 4,050***
01-369-000	**OTHER MISCELLANEOUS REVENUES**					
01-369-100	Misc. Income	$ 18,594	$ 2,000	$ 1,365	$ 1,500	$ 1,500
01-369-101	Misc - Copies and Faxes	$ 178	$ 400	$ 92	$ 200	$ 200
01-369-102	Misc - Collection Allowance	$ 1,669	$ 500	$ 747	$ 1,200	$ 1,200
01-369-103	Misc - Records Requests	$ 15	$ -	$ -	$ -	$ -
01-369-110	Refund of Overpayments	$ -	$ -	$ -	$ -	$ -
01-369-120	Misc - Christmas	$ 270	$ 350	$ 160	$ 300	$ 300
01-369-130	Misc - Halloween	$ 375	$ 350	$ 260	$ 350	$ 350
01-369-140	Misc - City Wide Yard Sale	$ 480	$ 450	$ 374	$ 400	$ 400
01-369-200	Transfer From Street Funds	$ -	$ -	$ -	$ -	$ -
01-369-300	Reappropriation of Surplus	$ -	$ -	$ -	$ -	$ -
01-369-400	Insurance Proceeds	$ 7,052	$ 2,000	$ 22	$ 1,000	$ 1,000
01-369-500	Refund of State Gas Tax	$ 851	$ 500	$ 419	$ 900	$ 900
01-369-600	Reimbursed Cost-Code Enf	$ -		$ -	$ -	$ -
		$ 29,484	***$ 6,550***	***$ 3,439***	***$ 5,850***	***$ 5,850***
01-381-000	**INTRAGOVERNMENTAL TRANSFERS IN**					
01-381-400	Transfer From Enterprise Fund	$ 322,197	$ 290,943	$ -	$ 240,000	$ 242,950
01-381-900	Cash Carry Forward	$ -	$ -	$ 2,000	$ 114,948	$ 126,948
		$ 322,197	***$ 290,943***	***$ 2,000***	***$ 354,948***	***$ 369,898***
01-385-000	**BOND PROCEEDS**					
01-385-100	Bond Proceeds	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
01-386-000	**INTRAGOVERNMENTAL TRANSFERS**					
01-386-100	USDA Grant Proceeds	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	TOTAL GENERAL FUND REVENUES	**$ 1,891,334**	**$ 1,722,300**	**$ 1,004,377**	**$ 1,819,222**	**$ 1,824,172**

GENERAL FUND

EXPENDITURES

City of Polk Cit Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-511-100	**LEGISLATIVE - PERSONNEL EXPENSES**					
01-511-120	Regular Salary - Wages - Legislative	$ 5,176	$ 5,336	$ 3,495	$ 5,415	$ 5,415
01-511-160	Bonuses and Gift Certificates - Legislat	$ 530	$ 530	$ 1,060	$ 1,181	$ 1,181
01-511-210	Fica Taxes - Legislative	$ 437	$ 408	$ 349	$ 505	$ 505
01-511-240	Worker's Compensation - Legislative	$ 11	$ 11	$ 14	$ 20	$ 20
		$ 6,154	$ 6,285	$ 4,918	$ 7,121	$ 7,121
01-511-300	**LEGISLATIVE - OPERATING EXPENSES**					
01-511-310	Professional Services - Legislative	$ 1,422	$ 200	$ 463	$ 1,000	$ 1,000
01-511-400	Travel and Training - Legislative	$ 1,307	$ 5,000	$ 519	$ 3,000	$ 3,000
01-511-410	Communication Services - Legislative	$ -	$ -	$ -	$ -	$ -
01-511-440	Rentals and Leases - Legislative	$ -	$ -	$ -	$ -	$ -
01-511-470	Printing and Reproduction - Legislative	$ -	$ -	$ 552	$ -	$ -
01-511-480	Promo Activities & Legal Ads - Legislati	$ 100	$ 3,000	$ 1,054	$ 250	$ 250
01-511-490	Other Current Charges - Legislative	$ 22	$ -	$ -	$ -	$ 1,000
01-511-510	Office Supplies - Legislative	$ 248	$ 200	$ 90	$ 250	$ 250
01-511-520	Operating Supplies - Legislative	$ 78	$ 200	$ 28	$ 200	$ 200
01-511-540	Books, Pub., Sub., & Memberships - Legis	$ 1,087	$ 2,500	$ 3,190	$ 3,500	$ 3,500
		$ 4,264	$ 11,100	$ 5,896	$ 8,200	$ 9,200
01-511-600	**LEGISLATIVE - CAPITAL OUTLAY**					
01-511-640	Machinery & Equipment - Legislative	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 10,418	$ 17,385	$ 10,814	$ 15,321	$ 16,321

City of Polk City Budget Worksheet

LEGISLATIVE - 511

Employee ID	Employee	2012-2013 Total Regular Salary	2013-2014 Proposed COLA Increase	2013-2014 Possible Merit Increase	2013-2014 Total Regular Salary	2013-2014 Overtime Provision	2013-2014 Addl pay for Halloween and X-Mas events	2013-2014 Total Salary	Possible 2013-2014 Hourly Rate
00047	Mayor LaCascia	$ 1,537.09	$ 26.13	$ -	$ 1,563.22	N/A	N/A	$ 1,563.22	
00049	Vice Mayor Blethen	$ 768.55	$ 13.07	$ -	$ 781.62	N/A	N/A	$ 781.62	
00048	Councilperson Block	$ 768.55	$ 13.07	$ -	$ 781.62	N/A	N/A	$ 781.62	
00054	Councilperson Prestage	$ 768.55	$ 13.07	$ -	$ 781.62	N/A	N/A	$ 781.62	
00050	Councilperson Kimsey	$ 768.55	$ 13.07	$ -	$ 781.62	N/A	N/A	$ 781.62	
00011	Mayor Penton (Retired)*	$ 724.99	$ -	$ -	$ 724.99	N/A	N/A	$ 724.99	
	Total Department	$ 5,336.28	$ 78.39	$ -	$ 5,414.67	$ -	$ -	$ 5,414.67	

Under the City of Polk City Charter provision C-8(A) "The compensation of Council Members will be increased each year based on the Federal Cost of Living Index formula." The cost of living allowance for 2013 is 1.7%. Therefore Council salaries have been increased by this amount.

*Per Florida State Statutes 112.048 (2)(a) - Upon retiring on 04/13/10, Donald Penton will receive one half of the full amount of his annual or monthly salary paid to him at the time of his resignation or retirement during the remainder of his natural life for holding an elective office for 20 years or more consecutively. Donald Penton retired as a mayor on 04/13/10 and was being paid $1,449.98/year or $120.83/month. Donald will now be due $724.99/year or $60.42/month for the remainder of his natural life.

City of Polk Ci' Budget Worksheet

Fund: General **Department: 511** Legislative

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 1,000.00	Projected expenses to Rapid Tech for computer maintenance are included in this line item.
400	Travel and Training	$ 3,000.00	These funds are requested for attendance at the FLC Conference, EMO classes, and Ridge League of Cities. It also allows the Mayor to attend the Florida League of Mayors meetings, all of which are important sources of information relating to the changes in the laws and rulings for municipalities.
480	Promo Activities & Legal Ads	$ 250.00	This expense is for a variety of activities that council decide upon each year. For example it may be used for citizen recognition, awards, etc. - $250.00.
490	Other Charges	$ 1,000.00	Election expenses.
510	Office Supplies	$ 250.00	Expenditures for the general office supplies needed for the day-to-day operations of the city. Such purchases include paper, pens, computer supplies, filing materials, etc.
520	Operating Supplies	$ 200.00	Expenditures for the general office supplies needed for the day-to-day operations of the city.
540	Books, Publications, Subscriptions & Memberships	$ 3,500.00	Membership to the Florida League of Cities, Ridge league, Florida league of Mayors, Central Florida Development Council and Sam's club. This also includes the subscription to several magazines for council. License fee for Music Events

City of Polk Cit udget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-512-100	**EXECUTIVE - PERSONNEL EXPENSES**					
01-512-120	Regular Salary - Wages - Executive	$ 71,997	$ 72,000	$ 47,075	$ 114,000	$ 114,000
01-512-130	Other Salaries and Wages - Executive	$ 4,800	$ 4,800	$ 3,000	$ 4,800	$ 4,800
01-512-140	Overtime - Executive	$ -	$ -	$ -	$ -	$ -
01-512-160	Bonuses and Gift Certificates - Executiv	$ 106	$ 106	$ 212	$ 473	$ 473
01-512-210	Fica Taxes - Executive	$ 5,990	$ 5,875	$ 3,791	$ 9,125	$ 9,125
01-512-220	Retirement Contribution - Executive	$ 4,788	$ 4,536	$ 2,966	$ 16,103	$ 16,103
01-512-230	Life & Health Insurance - Executive	$ 6,456	$ 6,344	$ 3,728	$ 15,542	$ 15,542
01-512-240	Worker's Compensation - Executive	$ 151	$ 151	$ 194	$ 325	$ 325
		$ 94,288	$ 93,812	$ 60,966	$ 160,368	$ 160,368
01-512-300	**EXECUTIVE - OPERATING EXPENSES**					
01-512-310	Professional Services - Executive	$ 900	$ 1,000	$ 507	$ 1,000	$ 1,000
01-512-400	Travel and Training - Executive	$ 1,749	$ 2,000	$ 1,678	$ 4,500	$ 4,000
01-512-410	Communication Services - Executive	$ 415	$ -	$ 394	$ -	$ -
01-512-420	Education Reimbursement - Executive	$ -	$ -	$ -	$ -	$ -
01-512-440	Rentals and Leases - Executive	$ 755	$ 800	$ 514	$ -	$ -
01-512-460	Repairs and Maintenance - Executive	$ -	$ -	$ -	$ -	$ -
01-512-470	Printing and Reproduction - Executive	$ 54	$ 100	$ -	$ 100	$ 100
01-512-480	Promo Activities & Legal Ads - Executive	$ -	$ -	$ -	$ -	$ -
01-512-510	Office Supplies - Executive	$ 267	$ 300	$ 167	$ 300	$ 300
01-512-520	Operating Supplies - Executive	$ 102	$ 250	$ 1,511	$ 250	$ 250
01-512-540	Books, Pub., Sub., & Memberships - Execu	$ 650	$ 800	$ 216	$ 750	$ 750
		$ 4,892	$ 5,250	$ 4,987	$ 6,900	$ 6,400
01-512-600	**EXECUTIVE - CAPITAL OUTLAY**					
01-512-630	Improvements Other than Building - Execu	$ -	$ -	$ -	$ -	$ -
01-512-640	Machinery & Equipment - Executive	$ -	$ -	$ -	$ -	$ -
01-512-660	Books, Pub.& Library Materials - Executi	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 99,180**	**$ 99,062**	**$ 65,953**	**$ 167,268**	**$ 166,768**

City of Polk City Budget Worksheet

EXECUTIVE - 512

Employee ID	Employee	2012-2013 Total Regular Salary	2013-2014 Proposed COLA Increase	2013-2014 Possible Merit Increase	2013-2014 Total Regular Salary	2013-2014 Overtime Provision	2013-2014 Addl pay for Halloween and X-Mas events	2013-2014 Total Salary	Possible 2013-2014 Hourly Rate
00042	Jackson, Patricia	$ 72,000.00	$ -	$ -	$ 72,000.00	N/A	N/A	$ 72,000.00	$ 38.46
00055	Dunn, Sheandolen	$ 42,000.00	$ -	$ -	$ 42,000.00	$ -	N/A	$ 42,000.00	$ 22.44
	Total Department	$ 114,000.00	$ -	$ -	$ 114,000.00	$ -	$ -	$ 114,000.00	

City of Polk City Budget Worksheet

Fund: General **Department: 512** Executive

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 1,000.00	These funds are used for computer support services throughout the year.
400	Travel and Training	$ 4,500.00	These funds are requested for attendance at the FLC, FCCMA, and ICMA Conferences to include the winter institute and Ridge League of Cities all of which are important sources of information relating to the changes in the laws and rulings for municipalities.
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ -	Repairs to equipment from normal day to day wear and tear.
470	Printing & Reproduction	$ 100.00	City letterhead and business cards.
480	Promo Activities & Legal Ads	$ -	Legal ads that must be placed throughout the year.
510	Office Supplies	$ 300.00	Paper, pens, computer supplies, filing materials, etc
520	Operating Supplies	$ 250.00	Forms required for the operation of the city. Computer software updates.
540	Books, Publications, Subscriptions &	$ 750.00	Membership in FCCMA and ICMA for Manager.
Capital Expenditures			
640	Machinery & Equipment	$ -	Computer

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-513-100	CITY CLERK - PERSONNEL EXPENSES					
01-513-120	Regular Salary - Wages - City Clerk	$ 2,631	$ -	$ -	$ -	$ -
01-513-130	Other Salaries and Wages - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-140	Overtime - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-160	Bonuses and Gift Certificates - City Cle	$ -	$ -	$ -	$ -	$ -
01-513-210	Fica Taxes - City Clerk	$ 191	$ -	$ -	$ -	$ -
01-513-220	Retirement Contribution - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-230	Life & Health Insurance - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-240	Worker's Compensation - City Clerk	$ 96	$ -	$ -	$ -	$ -
		$ 2,918	$ -	$ -	$ -	$ -
01-513-300	CITY CLERK - OPERATING EXPENSES					
01-513-310	Professional Services - City Clerk	$ 4,387	$ 6,000	$ 4,387	$ 6,700	$ 6,700
01-513-400	Travel and Training - City Clerk	$ 878	$ 1,500	$ 50	$ 2,200	$ 2,200
01-513-410	Communication Services - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-420	Education Reimbursement - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-440	Rentals and Leases - City Clerk	$ 755	$ 800	$ 514	$ -	$ -
01-513-460	Repairs and Maintenance - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-470	Printing and Reproduction - City Clerk	$ 2,026	$ 2,500	$ 907	$ 2,500	$ 2,500
01-513-480	Promo Activities & Legal Ads - City Cler	$ 179	$ -	$ -	$ -	$ -
01-513-492	Recording & Other Fees - City Clerk	$ 300	$ 300	$ -	$ 300	$ 300
01-513-510	Office Supplies - City Clerk	$ 557	$ 500	$ 418	$ 750	$ 750
01-513-520	Operating Supplies - City Clerk	$ -	$ 200	$ -	$ 200	$ 200
01-513-540	Books, Pub., Sub., & Memberships - City	$ 334	$ 600	$ 234	$ 600	$ 600
		$ 9,416	$ 12,400	$ 6,510	$ 13,250	$ 13,250
01-513-600	CITY CLERK - CAPITAL OUTLAY					
01-513-630	Improvements Other than Building - City	$ -	$ -	$ -	$ -	$ -
01-513-640	Machinery & Equipment - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-660	Books, Pub.& Library Materials - City Cl	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 12,334	$ 12,400	$ 6,510	$ 13,250	$ 13,250

City of Polk City Budget Worksheet

CITY CLERK - 513

Employee ID	Employee	2012-2013 Total Regular Salary	2013-2014 Proposed COLA Increase	2013-2014 Possible Merit Increase	2013-2014 Total Regular Salary	2013-2014 Overtime Provision	2013-2014 Addl pay for Halloween and X-Mas events	2013-2014 Total Salary	Possible 2013-2014 Hourly Rate
00000	Vacant	$ -	$ -	$ -	$ -	N/A	$ -	$ -	$ -
	Total Department	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

City of Polk City Budget Worksheet

Fund: General **Department: 513** City Clerk

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 6,700.00	To cover expenses incurred for computer maintenance such as programming and update; It also includes updates and support for the Questys Program (approximately $4,200). Plus $1,200.00 for a new software upgrade program for agenda packets that works with our Questys program.
400	Travel and Training	$ 2,200.00	Expenses for conferences/institutes, lodging, mileage and other travel and per diem (FACC, IIMC, and FLC). Also Ridge League of Cities meetings, City Clerk monthly meetings and any seminars that may be attended by the clerk's office.
420	Education Reimbursement	$ -	None Requested
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ -	To cover expenses for repair
470	Printing & Reproduction	$ 2,500.00	To cover the expense of Code Supplements, Unified Land Development Code and Supplements, and Annual Municipal Code web publication fee for Code of Ordinances, Business License Forms, Envelopes, Business Cards, etc.
480	Promo Activities & Legal Ads	$ -	Legal ads are done under legal counsel
492	Recording & Other Fees	$ 300.00	Recording of documents such as deeds, interlocal agreements, annexations etc.
510	Office Supplies	$ 750.00	To cover the expense of regular stock items, and office supplies needed to properly run the City Clerk's office.
520	Operating Supplies	$ 200.00	Supplies needed to operate.
540	Books, Publications, Subscriptions & Memberships	$ 600.00	To cover the membership dues for IIMC, FACC, Notary, Quality Cities magazines, Florida State Statutes, etc.
Capital Expenditures			
640	Machinery & Equipment	$ -	In the event the need arises to purchase or update existing machinery/equipment -- new computer, etc. - to be paid with operating cash.

City of Polk Cit Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-514-300	**LEGAL COUNSEL - OPERATING EXPENSES**					
01-514-310	Professional Services - Legal Counsel	$ 53,009	$ 70,000	$ 27,407	$ 70,000	$ 70,000
01-514-312	Professional Services - Other - Legal Co	$ -	$ 10,000	$ 429	$ 10,000	$ 7,000
01-514-400	Travel and Training - Legal Counsel	$ -	$ -	$ -	$ -	$ -
01-514-470	Printing and Reproduction - Legal Counse	$ -	$ 200	$ -	$ -	$ -
01-514-480	Promo Activities & Legal Ads - Legal Cou	$ 4,898	$ 7,000	$ 2,359	$ 5,500	$ 5,500
01-514-490	Other Current Charges - Legal Counsel	$ -	$ 200	$. -	$ -	$ -
01-514-492	Recording & Other Fees - Legal Counsel	$ -	$ -	$ -	$ -	$ -
		$ 57,907	**$ 87,400**	**$ 30,195**	**$ 85,500**	**$ 82,500**
01-514-600	**LEGAL COUNSEL - CAPITAL OUTLAY**					
01-514-640	Machinery & Equipment - Legal Counsel	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 57,907**	**$ 87,400**	**$ 30,195**	**$ 85,500**	**$ 82,500**

City of Polk City Budget Worksheet

Fund: General **Department: 514** Legal Counsel

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 70,000.00	Services of the city attorney and special attorneys. This includes some on-going issues that may not be resolved by the end of the fiscal year(Orlampa, Dissolution, Water and Wastewater issues, Land Use, Polk County vs Polk City, Contraction issues, Cardinal Hill, and it covers general expenses for meetings, correspondence, communications, etc.
312	Professional Services – Other	$ 10,000.00	Professional assistance requested and or required by the city attorney .
400	Travel and Training	$ -	Florida Association of Municipal Attorney conference.
470	Printing & Reproduction	$ -	Forms, business cards, etc.
480	Promo Activities & Legal Ads	$ 5,500.00	Legal advertisements
490	Other Current Charges	$ -	Misc. expenses of the city attorney
492	Recording & Other Fees	$ -	Recording fees for the clerk of courts.
Capital Expenditures			
640	Machinery & Equipment	$ -	None Requested

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-515-300	COMPREHENSIVE PLANNING - OPERATING EXPEN					
01-515-310	Professional Services - Comp Planning	$ 30,000	$ 30,000	$ 22,500	$ 15,000	$ 15,000
01-515-311	Engineering Services - Comp Planning	$ -	$ -	$ -	$ -	$ -
01-515-312	Professional Services - Other - Comp Planning	$ -	$ -	$ -	$ 15,000	$ 15,000
01-515-470	Printing and Reproduction - Comp Plannin	$ -	$ -	$ -	$ -	$ -
01-515-480	Promo Activities & Legal Ads - Comp Plan	$ 282	$ -	$ -	$ -	$ -
01-515-492	Recording & Other Fees - Comp Planning	$ -	$ -	$ -	$ -	$ -
01-515-540	Books, Pub., Sub., & Memberships - Comp	$ -	$ -	$ -	$ -	$ -
		$ 30,282	$ 30,000	$ 22,500	$ 30,000	$ 30,000
	DEPARTMENT TOTAL	$ 30,282	$ 30,000	$ 22,500	$ 30,000	$ 30,000

City of Polk City Budget Worksheet

Fund: General **Department: 515** Comprehensive Planning

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 15,000.00	Annual contract with Central Florida Regional Planning Council - $15,000.00.
312	Professional Services	$ 15,000.00	Development of a vision plan - $15,000.00 (to be paid with grant funds)

City of Polk Cit Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-516-100	**FINANCE AND ACCOUNTING - PERSONNEL EXPE**					
01-516-120	Regular Salary - Wages - Fin & Acctng	$ 94,601	$ 94,810	$ 53,641	$ 76,596	$ 76,596
01-516-140	Overtime - Fin & Acctng	$ -	$ -	$ 169	$ -	$ -
01-516-160	Bonuses and Gift Certificates - Fin & Ac	$ 318	$ 318	$ 636	$ 473	$ 473
01-516-210	Fica Taxes - Fin & Acctng	$ 7,223	$ 7,253	$ 4,023	$ 5,896	$ 5,896
01-516-220	Retirement Contribution - Fin & Acctng	$ 4,830	$ 4,911	$ 2,787	$ 5,324	$ 5,324
01-516-230	Life & Health Insurance - Fin & Acctng	$ 18,279	$ 18,925	$ 8,586	$ 15,560	$ 15,560
01-516-240	Worker's Compensation - Fin & Acctng	$ 193	$ 199	$ 256	$ 225	$ 225
		$ 125,444	$ 126,416	$ 70,098	$ 104,074	$ 104,074
01-516-300	**FINANCE AND ACCOUNTING - OPERATING EXPEN**					
01-516-310	Professional Services - Fin & Acctng	$ 406	$ 800	$ 695	$ 750	$ 750
01-516-320	Accounting and Auditing - Fin & Acctng	$ -	$ -		$ -	$ -
01-516-400	Travel and Training - Fin & Acctng	$ 383	$ 1,000	$ 560	$ 2,500	$ 2,100
01-516-410	Communication Services - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-420	Education Reimbursement - Fin & Acctng	$ 3,500	$ -	$ -	$ 3,500	$ 3,000
01-516-440	Rentals and Leases - Fin & Acctng	$ 755	$ 762	$ 514	$ -	$ -
01-516-450	Liability Insurance - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-460	Repairs and Maintenance - Fin & Acctng	$ 858	$ 1,000	$ 501	$ -	$ -
01-516-470	Printing and Reproduction - Fin & Acctng	$ 551	$ 1,000	$ 277	$ 750	$ 750
01-516-480	Promo Activities & Legal Ads - Fin & Acc	$ -	$ -	$ -	$ -	$ -
01-516-492	Recording & Other Fees - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-493	Equipment Rental - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-510	Office Supplies - Fin & Acctng	$ 1,133	$ 1,200	$ 827	$ 1,200	$ 1,200
01-516-520	Operating Supplies - Fin & Acctng	$ 283	$ 1,100	$ 1,695	$ 1,100	$ 1,100
01-516-540	Books, Pub., Sub., & Memberships - Fin &	$ 159	$ 200	$ -	$ 200	$ 200
		$ 8,028	$ 7,062	$ 5,069	$ 10,000	$ 9,100
01-516-600	**FINANCE AND ACCOUNTING - CAPITAL OUTLAY**					
01-516-630	Improvements Other than Building - Fin &	$ -	$ -	$ -	$ -	$ -
01-516-640	Machinery & Equipment - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-660	Books, Pub.& Library Materials - Fin & A	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 133,472	$ 133,478	$ 75,167	$ 114,074	$ 113,174

City of Polk City Budget Worksheet

FINANCE AND ACCOUNTING - 516

Employee ID	Employee	2012-2013 Total Regular Salary	2013-2014 Proposed COLA Increase	2013-2014 Possible Merit Increase	2013-2014 Total Regular Salary	2013-2014 Overtime Provision	2013-2014 Addl pay for Halloween and X-Mas events	2013-2014 Total Salary	Possible 2013-2014 Hourly Rate
00017	Lawson, Pamela	$ 48,035.52	$ -	$ -	$ 48,035.52	N/A	N/A	$ 48,035.52	$ 25.66
00018	Knowles, Joanna	$ 28,080.00	$ -	$ -	$ 28,080.00	N/A	$ 480.00	$ 28,560.00	$ 15.00
	Total Department	$ 76,115.52	$ -	$ -	$ 76,115.52	$ -	$ 480.00	$ 76,595.52	

City of Polk City Budget Worksheet

Fund: General **Department: 516** Finance and Accounting

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 750.00	Projected expenses to Rapid-Tech for computer maintenance are included in this line item.
320	Accounting & Auditing	$ -	Budgeted in General Fund Dept 590 & Enterprise Dept 590.
400	Travel and Training	$ 2,500.00	These funds are requested for attendance at the FGFOA School of Government Finance and the FGFOA Annual Conference, both of which are important sources of information relating to the proper accounting for this municipality, including any proposed changes to the State of Florida's uniform accounting system and property tax system. Also included in this budget request are payments for attendance at the Ridge League meetings and attendance at the DOR Trim Workshop.
420	Education Reimbursement	$ 3,500.00	Estimated reimbursement for Joanna Knowles to continue taking college courses majoring in accounting.
440	Rentals & Leases	$ -	
450	Liability Insurance	$ -	No expenses of this nature are known or expected at this time.
460	Repairs & Maintenance		
470	Printing & Reproduction	$ 750.00	This amount is required for the purchase of office forms, envelopes, accounts payable and payroll checks as well as any costs associated with the preparation of the budget reports.
480	Promo Activities & Legal Ads	$ -	
510	Office Supplies	$ 1,200.00	These materials are necessary as normal operating expenses of this department.
520	Operating Supplies	$ 1,100.00	Supplies needed to operate. ($670.00 printer + $430.00 for any supply needs that may arise).
540	Books, Publications, Subscriptions & Memberships	$ 200.00	The expenses budgeted here include the Finance Director's membership in the FGFOA and costs for subscriptions to government finance and HR publications.
Capital Expenditures			
640	Machinery & Equipment	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-517-700	DEBT SERVICE PAYMENTS					
01-517-710	Principal - Debt Service Pmts	$ 265,703	$ 237,176	$ -	$ 203,709	$ 203,709
01-517-720	Interest - Debt Service Pmts	$ 74,024	$ 70,601	$ 2,844	$ 66,267	$ 66,267
01-517-733	Mandated Reserve - Debt Service Pmts	$ -	$ 14,829	$ 9,886	$ 14,829	$ 14,829
		$ 339,727	$ 322,606	$ 12,730	$ 284,805	$ 284,805
	DEPARTMENT TOTAL	$ 339,727	$ 322,606	$ 12,730	$ 284,805	$ 284,805

City of Polk City Budget Worksheet

Fund: General **Department: 517** Debt Service

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Debt Service			
710	Principal	$ 203,709.00	$38,709 for USDA Debt Service for the Polk City Government Center, and $165,000 is for the Fifth Third Bond.
720	Interest	$ 66,267.00	$63,379.52 for USDA Debt Service for the Polk City Government Center, and $2,887.50 is for the Fifth Third Bond.
730	Other Debt Service Costs	$ -	
733	Mandated Reserve	$ 14,828.83	$14,828.83 for USDA Debt Service Reserves for the Polk City Government Center.

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-521-300	**LAW ENFORCEMENT - OPERATING EXPENSES**					
01-521-305	Contract Labor - Law Enf	$ 112,870	$ 116,016	$ 87,012	$ 116,016	$ 116,016
01-521-310	Professional Services - Law Enf	$ -	$ -	$ -	$ -	$ -
01-521-410	Communication Services - Law Enf	$ 330	$ -	$ -	$ -	$ -
01-521-440	Rentals & Leases - Law Enf	$ -	$ -	$ -	$ 580	$ 580
01-521-460	Repairs & Maintenance - Law Enf	$ 711	$ 750	$ 415	$ -	$ -
01-521-510	Office Supplies - Law Enf	$ -	$ -	$ -	$ -	$ -
01-521-520	Operating Supplies - Law Enf	$ 48	$ 150	$ -	$ 150	$ 150
01-521-529	Operating Supplies - JAG Grant - Law Enf	$ 4,559	$ -	$ -	$ -	$ -
	0	$ 118,518	$ 116,916	$ 87,427	$ 116,746	$ 116,746
01-521-600	**LAW ENFORCEMENT - CAPITAL OUTLAY**					
01-521-649	Machinery & Equipment - JAG Grant - Law Enf	$ 1,784	$ 5,652	$ 5,652	$ 4,731	$ 4,731
		$ 1,784	$ 5,652	$ 5,652	$ 4,731	$ 4,731
	DEPARTMENT TOTAL	$ 120,302	$ 122,568	$ 93,079	$ 121,477	$ 121,477

City of Polk City Budget Worksheet

Fund: General **Department: 521** Law Enforcement

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
305	Contract Labor	$ 116,016.00	Annual contract amount for FY14'. This includes 1 sergeant.
310	Professional Services	$ -	
410	Communication Services	$ -	Nextel
440	Rentals & Leases	$ 580.00	Konica copier lease.
510	Office Supplies	$ -	The supplies are necessary for law enforcement operations, including but not limited to, the documentation of Offense/Incident Reports and other written communications, patrol notices, Crime Stoppers Bulletins, etc.
520	Operating Supplies	$ 150.00	Misc operating costs that may arise
Capital Expenditures			
630	Improvements Other Than Buildings		
649	Machinery & Equipment - JAG Grant	$ 4,731.00	Surveillance equipment for the Library, Activity Center, and Public Works building to be reimbursed by the JAG Grant.

City of Polk Ci[illegible] Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-524-100	**BUILDING AND ZONING - PERSONNEL EXPENSES**					
01-524-120	Regular Salary - Wages - Bldg & Zoning	$ -	$ 39,686	$ 26,230	$ 42,120	$ 42,120
01-524-140	Overtime - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-160	Bonuses and Gift Certificates - Bldg & Z	$ -	$ 106	$ 212	$ 237	$ 237
01-524-210	Fica Taxes - Bldg & Zoning	$ -	$ 3,036	$ 1,949	$ 3,241	$ 3,241
01-524-220	Retirement Contribution - Bldg & Zoning	$ -	$ 2,056	$ 1,359	$ 2,928	$ 2,928
01-524-230	Life & Health Insurance - Bldg & Zoning	$ -	$ 6,312	$ 4,649	$ 7,762	$ 7,762
01-524-240	Worker's Compensation - Bldg & Zoning	$ -	$ 83	$ 107	$ 150	$ 150
		$ -	$ 51,279	$ 34,506	$ 56,438	$ 56,438
01-524-300	**BUILDING AND ZONING - OPERATING EXPENSES**					
01-524-310	Professional Services - Bldg & Zoning	$ 21,455	$ 24,000	$ 17,248	$ 27,000	$ 27,000
01-524-311	Engineering Services - Bldg & Zoning	$ -	$ 1,000	$ -	$ 1,000	$ 1,000
01-524-312	Professional Services - Other - Bldg & Z	$ -	$ -	$ -	$ -	$ -
01-524-400	Travel and Training - Bldg & Zoning	$ -	$ -	$ -	$ 700	$ 500
01-524-410	Communication Services - Bldg & Zoning	$ -	$ -	$ 17	$ -	$ -
01-524-420	Education Reimbursement - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-440	Rentals and Leases - Bldg & Zoning	$ 755	$ 685	$ 514	$ -	$ -
01-524-460	Repairs and Maintenance - Bldg & Zoning	$ 356	$ 356	$ 207	$ -	$ -
01-524-470	Printing and Reproduction - Bldg & Zonin	$ -	$ -	$ -	$ -	$ -
01-524-480	Promo Activities & Legal Ads - Bldg & Zo	$ -	$ -	$ -	$ -	$ -
01-524-492	Recording & Other Fees - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-493	Equipment Rental - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-510	Office Supplies - Bldg & Zoning	$ 357	$ 300	$ 202	$ 200	$ 200
01-524-520	Operating Supplies - Bldg & Zoning	$ 2	$ 150	$ 1,494	$ 100	$ 100
01-524-540	Books, Pub., Sub., & Memberships - Bldg	$ -	$ -	$ -	$ -	$ -
		$ 22,925	$ 26,491	$ 19,682	$ 29,000	$ 28,800
01-524-600	**BUILDING AND ZONING - CAPITAL OUTLAY**					
01-524-630	Improvements Other than Building - Bldg	$ -	$ -	$ -	$ -	$ -
01-524-640	Machinery & Equipment - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-660	Books, Pub.& Library Materials - Bldg &	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 22,925	$ 77,770	$ 54,188	$ 85,438	$ 85,238

BUILDING AND ZONING - 524

Employee ID	Employee	2012-2013 Total Regular Salary	2013-2014 Proposed COLA Increase	2013-2014 Possible Merit Increase	2013-2014 Total Regular Salary	2013-2014 Overtime Provision	2013-2014 Addl pay for Halloween and X-Mas events	2013-2014 Total Salary	Possible 2013-2014 Hourly Rate
00034	Delp, Kathleen	$ 42,120.00	$ -	$ -	$ 42,120.00	N/A	N/A	$ 42,120.00	$ 22.50
	Total Department	$ 42,120.00	$ -	$ -	$ 42,120.00	$ -	$ -	$ 42,120.00	

City of Polk City Budget Worksheet

Fund: General **Department: 524** Building & Zoning

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 27,000.00	Inspection fees, plan review fees & building official service invoices from BOCC are approx 2000.00 per month. These fees are off set by revenue collected on building permits for plan review fees and inspections.
311	Engineering Services	$ 1,000.00	Engineering fees than may not be covered by an applicant for a permit.
312	Professional Services – Other	$ -	None Requested
400	Travel and Training	$ 700.00	None Requested
420	Education Reimbursement	$ -	None Requested
440	Rentals & Leases		
460	Repairs & Maintenance		
470	Printing & Reproduction	$ -	With ability to print off our printers both card and letter head only need supplies.
480	Promo Activities & Legal Ads	$ -	Legal fees for back up to the building dept. for review of any cases forwarded to code enforcement and the need for representation and review of documents for developments and code.
492	Recording & Other Fees	$ -	None Requested
493	Equipment Rental	$ -	None Requested
510	Office Supplies	$ 200.00	supplies of the day to day use in the building dept
520	Operating Supplies	$ 100.00	Supplies needed in the day to day of the operation of the Building Dept.
540	Books, Publications, Subscriptions & Memberships	$ -	None Requested
Capital Expenditures			
630	Improvements Other Than Buildings	$ -	None Requested
640	Machinery & Equipment	$ -	None Requested

City of Polk Cit Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-529-100	CODE ENFORCEMENT - PERSONNEL EXPENSES					
01-529-120	Regular Salary - Wages - Code Enf	$ 39,686	$ -	$ -	$ -	$ -
01-529-140	Overtime - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-160	Bonuses and Gift Certificates - Code Enf	$ 106	$ -	$ -	$ -	$ -
01-529-210	Fica Taxes - Code Enf	$ 3,005	$ -	$ -	$ -	$ -
01-529-220	Retirement Contribution - Code Enf	$ 2,026	$ -	$ -	$ -	$ -
01-529-230	Life & Health Insurance - Code Enf	$ 6,096	$ -	$ -	$ -	$ -
01-529-240	Worker's Compensation - Code Enf	$ 909	$ -	$ -	$ -	$ -
		$ 51,828	$ -	$ -	$ -	$ -
01-529-300	CODE ENFORCEMENT - OPERATING EXPENSES					
01-529-310	Professional Services - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-400	Travel and Training - Code Enf	$ -	$ -	$ -	$ 700	$ 500
01-529-410	Communication Services - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-420	Education Reimbursement - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-440	Rentals and Leases - Code Enf	$ 755	$ 685	$ 514	$ -	$ -
01-529-460	Repairs and Maintenance - Code Enf	$ 355	$ 355	$ 207	$ -	$ -
01-529-464	Vehicle Fuel - Code Enf	$ 113	$ 500	$ -	$ 250	$ 250
01-529-465	Vehicle Maintenance - Code Enf	$ 123	$ 500	$ -	$ -	$ -
01-529-470	Printing and Reproduction - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-480	Promo Activities & Legal Ads - Code Enf	$ -	$ -	$ -	$ 150	$ 150
01-529-492	Recording & Other Fees - Code Enf	$ -	$ 100	$ -	$ 100	$ 100
01-529-493	Equipment Rental - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-510	Office Supplies - Code Enf	$ -	$ 100	$ -	$ 100	$ 100
01-529-520	Operating Supplies - Code Enf	$ -	$ 150	$ -	$ 150	$ 150
01-529-540	Books, Pub., Sub., & Memberships - Code	$ -	$ -	$ -	$ -	$ -
		$ 1,346	$ 2,390	$ 721	$ 1,450	$ 1,250
01-529-600	CODE ENFORCEMENT - CAPITAL OUTLAY					
01-529-630	Improvements Other than Building - Code	$ -	$ -	$ -	$ -	$ -
01-529-640	Machinery & Equipment - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-660	Books, Pub.& Library Materials - Code En	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 53,174	$ 2,390	$ 721	$ 1,450	$ 1,250

City of Polk City Budget Worksheet

CODE ENFORCEMENT - 529

Employee ID	Employee	2012-2013 Total Regular Salary	2013-2014 Proposed COLA Increase	2013-2014 Possible Merit Increase	2013-2014 Total Regular Salary	2013-2014 Overtime Provision	2013-2014 Addl pay for Halloween and X-Mas events	2013-2014 Total Salary	Possible 2013-2014 Hourly Rate
00000	Vacant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Department	$ -	$ -	$ -	$ -	$ -	$ -	$ -	

City of Polk City Budget Worksheet

Fund: General **Department: 529** Code Enforcement

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	Projected expenses to Rapid Tech for computer maintenance are included in this line item.
400	Travel and Training	$ 700.00	Training
420	Education Reimbursement	$ -	None Requested
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ -	
464	Vehicle Fuel	$ 250.00	Reimbursement for fuel
465	Vehicle Maintenance	$ -	Routine maintenance for SUV
470	Printing & Reproduction	$ -	None Requested
480	Promo Activities & Legal Ads	$ 150.00	Legal Ads
492	Recording & Other Fees	$ 100.00	This amount represents recording fees for liens and other documents with the Clerk of Courts office.
493	Equipment Rental	$ -	None Requested
510	Office Supplies	$ 100.00	supplies for files, printing pictures etc
520	Operating Supplies	$ 150.00	Forms for violation notices and letters, etc.
540	Books, Publications, Subscriptions & Memberships	$ -	None Requested
Capital Expenditures			
630	Improvements Other Than Buildings	$ -	
640	Machinery & Equipment	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-534-300	REFUSE/SANITATION - OPERATING EXPENSES					
01-534-341	Refuse Disposal - Residential - Refuse/S	$ 101,748	$ 108,041	$ 63,753	$ 110,000	$ 110,000
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	$ 85,081	$ 97,620	$ 55,082	$ 85,000	$ 85,000
01-534-343	Recycling - Refuse/Sanitation	$ -	$ -	$ -	$ -	$ -
		$ 186,829	$ 205,661	$ 118,835	$ 195,000	$ 195,000
	DEPARTMENT TOTAL	$ 186,829	$ 205,661	$ 118,835	$ 195,000	$ 195,000

City of Polk City Budget Worksheet

Fund: General **Department: 534** Refuse/Sanitation

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
341	Refuse Disposal – Residential	$ 110,000.00	
342	Refuse Disposal – Commercial	$ 85,000.00	

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-538-300	**STORMWATER - OPERATING EXPENSES**					
01-538-310	Professional Services - Stormwater	$ -	$ -	$ -	$ -	$ -
01-538-311	Engineering Services - Stormwater	$ -	$ -	$ -	$ 8,000	$ 8,000
01-538-315	Inmate Labor - Stormwater	$ -	$ -	$ -	$ 6,500	$ 5,763
01-538-400	Travel and Training - Stormwater	$ -	$ -	$ -	$ -	$ -
01-538-430	Utilities - Stormwater	$ -	$ -	$ -	$ -	$ -
01-538-440	Rentals and Leases - Stormwater	$ -	$ -	$ -	$ -	$ -
01-538-460	Repairs and Maintenance - Stormwater	$ -	$ -	$ -	$ -	$ -
01-538-492	Recording & Other Fees - Stormwater	$ -	$ -	$ -	$ 500	$ 500
01-538-493	Equipment Rental - Stormwater	$ -	$ -	$ -	$ -	$ -
01-538-520	Operating Supplies - Stormwater	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ 15,000	$ 14,263
01-538-600	**STORMWATER - CAPITAL OUTLAY**					
01-538-630	Improvements Other than Building - Stormwater	$ -	$ -	$ -	$ -	$ -
01-538-640	Machinery & Equipment - Stormwater	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ -**	**$ -**	**$ -**	**$ 15,000**	**$ 14,263**

Fund: General **Department: 538** Stormwater

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$0.00	
311	Engineering Services	$8,000.00	NPDES Permit MS4 Engineering Services
315	Inmate Labor	$6,500.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
400	Travel and Training	$0.00	
410	Communication Services	$0.00	
420	Education Reimbursement	$0.00	
430	Utilities	$0.00	
440	Rentals & Leases	$0.00	
460	Repairs & Maintenance	$0.00	
464	Vehicle Fuel	$0.00	
465	Vehicle Maintenance	$0.00	
480	Promo Activities & Legal Ads	$0.00	
492	Recording & Other Fees	$500.00	NPDES Permit & Stormwater fees
493	Equipment Rental	$0.00	
510	Office Supplies	$0.00	
520	Operating Supplies	$0.00	
524	Chemicals	$0.00	
525	Uniforms	$0.00	
530	Road Materials & Supplies	$0.00	
540	Books, Publications, Subscriptions &	$0.00	
Capital			
630	Improvement other than buildings	$0.00	
640	Machinery & Equipment	$0.00	

City of Polk Cit· Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-539-300	**GEN GOV'T BUILDINGS - OPERATING EXPENSES**					
01-539-310	Professional Services - Gen Gov't Bldgs	$ 10,410	$ -	$ 4,171	$ 10,000	$ 10,000
01-539-312	Professional Services - Other - Gen Gov'	$ 325	$ -	$ 325	$ 500	$ 500
01-539-313	Professional Services - Activity Center	$ -	$ -	$ -	$ -	$ -
01-539-315	Inmate Labor - Gen Gov't Bldgs	$ 5,762	$ 5,950	$ 4,350	$ 6,500	$ 5,763
01-539-411	City Hall - Communication - Gen Gov't Bl	$ 13,398	$ 14,048	$ 6,518	$ 10,000	$ 10,000
01-539-412	Activity Center - Communication - Gen Go	$ (30)	$ -	$ -	$ -	$ -
01-539-413	Public Works - Communication - Gen Gov't	$ -	$ -	$ -	$ -	$ -
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	$ 13,579	$ 17,000	$ 5,745	$ 12,000	$ 12,000
01-539-432	Activity Center - Utilities - Gen Gov't	$ 2,940	$ 3,300	$ 1,046	$ 2,500	$ 2,500
01-539-433	Public Works - Utilities - Gen Gov't Bld	$ 1,814	$ 2,500	$ 986	$ 2,000	$ 2,000
01-539-440	Rentals and Leases - Gen Gov't Bldgs	$ -	$ -	$ -	$ 6,444	$ 6,444
01-539-461	City Hall - Repairs & Maint - Gen Gov't	$ 9,385	$ 17,000	$ 3,563	$ 4,000	$ 4,000
01-539-462	Activity Center - Repairs & Maint - Gen	$ 5,571	$ 2,000	$ -	$ 2,000	$ 2,000
01-539-463	Public Works - Repairs & Maint - Gen Gov	$ 265	$ 6,000	$ 5,501	$ 8,000	$ 8,000
01-539-470	Printing and Reproduction - Gen Gov't Bl	$ -	$ -	$ -	$ -	$ -
01-539-490	Other Current Charges - Gen Gov't Bl	$ 266	$ -	$ -	$ -	$ -
01-539-510	Office Supplies - Gen Gov't Bldgs	$ 183	$ 750	$ -	$ -	$ -
01-539-521	City Hall - Operating Supplies - Gen Gov	$ 11,173	$ 8,000	$ 4,070	$ 6,000	$ 6,000
01-539-522	Activity Center - Operating Supplies - G	$ 22	$ 250	$ -	$ 250	$ 250
01-539-523	Public Works - Operating Supplies - Gen	$ -	$ 250	$ -	$ 250	$ 250
		$ 75,063	$ 77,048	$ 36,275	$ 70,444	$ 69,707
01-539-600	**GEN GOV'T BUILDINGS - CAPITAL OUTLAY**					
01-539-620	Buildings - Gen Gov't Bldgs	$ -	$ -	$ -	$ -	$ -
01-539-631	City Hall - Improv. O/T Bldgs - Gen Gov'	$ 5,400	$ -	$ -	$ -	$ -
01-539-632	Activity Center - Improv. O/T Bldgs - Ge	$ -	$ -	$ -	$ -	$ -
01-539-633	Public Works - Improv. O/T Bldgs - Gen G	$ -	$ -	$ -	$ 5,500	$ 5,500
01-539-641	City Hall - Mach. & Equipment - Gen Gov'	$ 11,300	$ 11,500	$ -	$ -	$ -
01-539-642	Activity Center - Mach. & Equipment - Ge	$ -	$ -	$ -	$ -	$ -
01-539-643	Public Works - Mach. & Equipment - Gen G	$ -	$ -	$ -	$ -	$ -
01-539-650	Construction in Progress - Gen Gov't Bld	$ -	$ -	$ -	$ -	$ -
		$ 16,700	$ 11,500	$ -	$ 5,500	$ 5,500
	DEPARTMENT TOTAL	**$ 91,763**	**$ 88,548**	**$ 36,275**	**$ 75,944**	**$ 75,207**

City of Polk City Budget Worksheet

Fund: General **Department: 539** General Government Buildings

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 10,000.00	I T service and software support, Haines City Fire Extinguisher, etc.
312	Professional Services - Other	$ 500.00	Annual termite service, etc
315	Inmate Labor	$ 6,500.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
411	City Hall – Communication	$ 10,000.00	Verizon, Comtel, and Windstream
412	Woman's Club – Communication	$ -	Verizon telephone service
413	Public Works - Communication	$ -	None Requested
431	City Hall – Utilities	$ 12,000.00	Polk City Utilities, Lakeland Electric
432	Woman's Club – Utilities	$ 2,500.00	Polk City Utilities, Lakeland Electric
433	Public Works – Utilities	$ 2,000.00	Polk City Utilities, Lakeland Electric
440	Rentals and Leases	$ 6,444.00	Mailfinance lease (Postage Machine & Letter Folding Machine) - $3,426.00. Konica Copier Leases - $3,018.00
461	City Hall – Repairs & Maintenance	$ 4,000.00	Routine maintenance on the building and grounds.Keeping City Hall appearance acceptable.
462	Woman's Club – Repairs & Maintenance	$ 2,000.00	Routine maintenance on the building and grounds.
463	Public Works – Repairs & Maintenance	$ 8,000.00	Replace rotten siding on building 6000.00. Routine maintenance 2000.00
510	Office Supplies	$ -	Office supplies - stock. Office supplies will be expensed to the employee's departments as much as possible.
521	City Hall – Operating Supplies	$ 6,000.00	Supplies needed to upkeep the buildings and the grounds, and janitorial items. Moved postage to the non departmental dept 590.
522	Woman's Club – Operating Supplies	$ 250.00	Supplies needed to upkeep the buildings and the grounds.
523	Public Works – Operating Supplies	$ 250.00	Supplies needed to upkeep the buildings and the grounds.
Capital Expenditures			
631	City Hall – Improvements Other Than Buildings		
632	Woman's Club – Improvements Other Than Buildings	$ -	None Requested
633	Public Works – Improvements Other Than Buildings	$ 5,500.00	Storage shed for gas cans, mowers, trimers & Sheriff's golf cart.
641	City Hall – Machinery & Equipment	$ -	

City of Polk City Budget Worksheet

Fund: General **Department: 539** General Government Buildings

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Line Item #	Line Item Name	Amount Requested	Justification
642	Woman's Club – Machinery & Equipment	$ -	None Requested
643	**Public Works - Machinery &** Equipment	**$ -**	**None Requested**
650	Construction in Progress	$ -	None Requested
660	Books, Publications & Library Materials	$ -	None Requested

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-541-100	ROADS & STREETS - PERSONNEL EXPENSES					
01-541-120	Regular Salary - Wages - Roads & Streets	$ 64,418	$ 67,565	$ 44,407	$ 88,010	$ 88,010
01-541-130	Other Salaries and Wages - Roads & Stree	$ -	$ -	$ -	$ -	$ -
01-541-140	Overtime - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-160	Bonuses and Gift Certificates - Roads &	$ 318	$ 318	$ 636	$ 945	$ 945
01-541-210	Fica Taxes - Roads & Streets	$ 5,023	$ 5,169	$ 3,364	$ 6,805	$ 6,805
01-541-220	Retirement Contribution - Roads & Street	$ 3,462	$ 3,500	$ 2,282	$ 4,793	$ 4,793
01-541-230	Life & Health Insurance - Roads & Street	$ 15,065	$ 15,549	$ 8,516	$ 10,378	$ 10,378
01-541-240	Worker's Compensation - Roads & Streets	$ 2,800	$ 3,011	$ 4,202	$ 5,200	$ 5,200
		$ 91,086	$ 95,112	$ 63,407	$ 116,131	$ 116,131
01-541-300	ROADS & STREETS - OPERATING EXPENSES					
01-541-305	Contract Labor - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-310	Professional Services - Roads & Streets	$ 438	$ 1,000	$ 725	$ 1,000	$ 1,000
01-541-311	Engineering Services - Roads & Streets	$ 13,978	$ 5,000	$ 5,883	$ 2,000	$ 2,000
01-541-315	Inmate Labor - Roads & Streets	$ 17,286	$ 17,850	$ 13,051	$ 19,500	$ 17,288
01-541-400	Travel and Training - Roads & Streets	$ -	$ -	$ -	$ 500	$ 500
01-541-410	Communication Services - Roads & Streets	$ 1,370	$ 1,464	$ 659	$ 1,140	$ 1,140
01-541-420	Education Reimbursement - Roads & Street	$ -	$ -	$ -	$ -	$ -
01-541-430	Utilities - Roads & Streets	$ 23,034	$ 28,300	$ 13,334	$ 25,000	$ 25,000
01-541-440	Rentals and Leases - Roads & Streets	$ -	$ 700	$ -	$ -	$ -
01-541-460	Repairs and Maintenance - Roads & Street	$ 9,821	$ 5,500	$ 2,121	$ 5,500	$ 5,500
01-541-461	Repairs & Maintenance-Equipment - Roads	$ -	$ 2,500	$ 1,543	$ 7,500	$ 7,500
01-541-464	Vehicle Fuel - Roads & Streets	$ 7,128	$ 6,000	$ 3,203	$ 6,000	$ 6,000
01-541-465	Vehicle Maintenance - Roads & Streets	$ 2,908	$ 2,000	$ 1,293	$ 3,500	$ 3,500
01-541-480	Promo Activities & Legal Ads - Roads & S	$ -	$ -	$ -	$ -	$ -
01-541-492	Recording & Other Fees - Roads & Streets	$ 326	$ 325	$ 100	$ 325	$ 325
01-541-493	Equipment Rental - Roads & Streets	$ 400	$ 500	$ 200	$ 700	$ 700
01-541-510	Office Supplies - Roads & Streets	$ 363	$ 400	$ 136	$ 200	$ 200
01-541-520	Operating Supplies - Roads & Streets	$ 1,864	$ 3,500	$ 1,233	$ 5,500	$ 17,500
01-541-524	Chemicals - Roads & Streets	$ -	$ 500	$ 85	$ 500	$ 500
01-541-525	Uniforms - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-530	Road Materials & Supplies - Roads & Stre	$ 4,992	$ 10,000	$ 6,925	$ 7,000	$ 7,000
01-541-540	Books, Pub., Sub., & Memberships - Roads	$ 366	$ -	$ -	$ -	$ -
		$ 84,274	$ 85,539	$ 50,491	$ 85,865	$ 95,653
01-541-600	ROADS & STREETS - CAPITAL OUTLAY					
01-541-610	Land - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-620	Buildings - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-630	Improvements Other than Building - Roads	$ 106,151	$ 42,688	$ -	$ 116,222	$ 116,222
01-541-635	Pond Restoration - Roads & Streets	$ -	$ -	$ -	$ -	$ -

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-541-640	Machinery & Equipment - Roads & Streets	$ 2,469	$ 8,000	$ -	$ -	$ -
01-541-650	Construction in Progress - Roads & Stree	$ -	$ -	$ -	$ -	$ -
01-541-660	Books, Pub.& Library Materials - Roads &	$ -	$ -	$ -	$ -	$ -
		$ 108,620	$ 50,688	$ -	$ 116,222	$ 116,222
	DEPARTMENT TOTAL	**$ 283,980**	**$ 231,339**	**$ 113,898**	**$ 318,218**	**$ 328,006**

City of Polk City Budget Worksheet

STREETS - 541

Employee ID	Employee	2012-2013 Total Regular Salary	2013-2014 Proposed COLA Increase	2013-2014 Possible Merit Increase	2013-2014 Total Regular Salary	2013-2014 Overtime Provision	2013-2014 Addl pay for Halloween and X-Mas events	2013-2014 Total Salary	Possible 2013-2014 Hourly Rate
00000	Asst to Public Works Dir**	$ -	$ -	$ -	$ 14,560.00	N/A	$ 336.00	$ 14,896.00	$ 14.00
00002	Forsburg, John*	$ 23,244.00	$ -	$ -	$ 27,892.80	N/A	$ 476.80	$ 28,369.60	$ 14.90
00010	Harmon, Clifton*	$ 25,272.00	$ -	$ -	$ 25,272.00	N/A	$ 432.00	$ 25,704.00	$ 13.50
00000	Tomer, Charles Scott*	$ 18,720.00	$ -	$ -	$ 18,720.00	N/A	$ 320.00	$ 19,040.00	$ 10.00
	Total Department	**$ 67,236.00**	**$ -**	**$ -**	**$ 86,444.80**	**$ -**	**$ 1,564.80**	**$ 88,009.60**	

*These positions were budgeted at a 72 hour payperiod.
**This position were budgeted at 20 hours per week.

City of Polk City Budget Worksheet

Fund: General **Department: 541** Roads & Streets

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$1,000.00	Hiring a electrician or anyone that specializes in roadwork repair. Services that are needed that no one in the department has the skill level to perform.
311	Engineering Services	$2,000.00	Engineering Services
315	Inmate Labor	$19,500.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
400	Travel and Training	$500.00	Attend Florida League of Cities Conference
410	Communication Services	$1,140.00	Nextel
420	Education Reimbursement	$0.00	None Requested
430	Utilities	$25,000.00	Lakeland Electric, TECO, and Polk City Utilities. Street lighting, etc.
440	Rentals & Leases	$0.00	
460	Repairs & Maintenance	$5,500.00	Maintenance of decorative street lights $2400.00
461	Repairs & Maintenance-Equipment - Roads	$7,500.00	Loader needs extensive maint. & servicing (5000.00)
464	Vehicle Fuel	$6,000.00	Fuel to operate the streets trucks & equipment
465	Vehicle Maintenance	$3,500.00	Routine maintenance (oil change, brakes, tires, wiper blades).
480	Promo Activities & Legal Ads	$0.00	None Requested
492	Recording & Other Fees	$325.00	NPDES Permit & Stormwater fees
493	Equipment Rental	$700.00	Renting equipment that is needed to complete task and projects (dump trucks, pressure
510	Office Supplies	$200.00	Buying pencils, pens, paper. These items are needed for daily tasks.
520	Operating Supplies	$17,500.00	Daily operating supplies to maintain the department + $2,000 for a chain saw, pole saw, and 2 weed wackers. Plus $12,000.00 for a streets drainage repair project - paid for with a cash carryforward from FY13.
524	Chemicals	$500.00	Buying the needed chemicals to keep lawns green and absent of insects.
525	Uniforms	$0.00	
530	Road Materials & Supplies	$7,000.00	$2,500.00 pot hole repair, $4000.00 Sidewalk repair, stop sign & speed limit signs
540	Books, Publications, Subscriptions &	$0.00	
Capital			
630	Improvement other than buildings	$116,222.00	Road and street resurfacing - $40,674.00 for street repair to be paid for with the new local opt gas tax (restricted for paving only), plus $75,548 cash carryforward from FY13.
640	Machinery & Equipment	$0.00	

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-571-100	**LIBRARY - PERSONNEL EXPENSES**					
01-571-120	Regular Salary - Wages - Library	$ 63,163	$ 57,858	$ 26,941	$ 52,896	$ 52,896
01-571-140	Overtime - Library	$ -	$ -	$ 66	$ -	$ -
01-571-160	Bonuses and Gift Certificates - Library	$ 212	$ 212	$ 424	$ 473	$ 473
01-571-210	Fica Taxes - Library	$ 4,829	$ 4,426	$ 2,025	$ 4,083	$ 4,083
01-571-220	Retirement Contribution - Library	$ 2,935	$ 2,997	$ 1,201	$ 3,677	$ 3,677
01-571-230	Life & Health Insurance - Library	$ 12,273	$ 13,802	$ 6,783	$ 16,681	$ 16,681
01-571-240	Worker's Compensation - Library	$ 121	$ 122	$ 156	$ 200	$ 200
		$ 83,533	$ 79,417	$ 37,596	$ 78,010	$ 78,010
01-571-300	**LIBRARY - OPERATING EXPENSES**					
01-571-310	Professional Services - Library	$ 94	$ 500	$ 281	$ 550	$ 550
01-571-312	Professional Services - Other - Library	$ 1,080	$ 1,305	$ -	$ 2,000	$ 2,000
01-571-400	Travel and Training - Library	$ 244	$ 600	$ 30	$ 1,000	$ 1,000
01-571-410	Communication Services - Library	$ 1,520	$ 1,525	$ 1,648	$ 1,500	$ 1,500
01-571-420	Education Reimbursement - Library	$ -	$ -	$ -	$ -	$ -
01-571-430	Utilities - Library	$ 3,885	$ 4,400	$ 2,154	$ 4,400	$ 4,400
01-571-440	Rentals and Leases - Library	$ -	$ -	$ -	$ 1,916	$ 1,916
01-571-460	Repairs and Maintenance - Library	$ 9,507	$ 7,700	$ 2,131	$ 9,000	$ 9,000
01-571-470	Printing and Reproduction - Library	$ -	$ -	$ -	$ -	$ -
01-571-480	Promo Activities & Legal Ads - Library	$ 272	$ 1,000	$ 839	$ 1,200	$ 1,200
01-571-510	Office Supplies - Library	$ 1,124	$ 1,000	$ 562	$ 1,100	$ 1,100
01-571-520	Operating Supplies - Library	$ 1,969	$ 3,600	$ 3,848	$ 7,500	$ 6,000
01-571-540	Books, Pub., Sub., & Memberships - Libra	$ 653	$ 750	$ 169	$ 900	$ 900
		$ 20,348	$ 22,380	$ 11,662	$ 31,066	$ 29,566
01-571-600	**LIBRARY - CAPITAL OUTLAY**					
01-571-610	Land - Library	$ -	$ -	$ -	$ -	$ -
01-571-620	Buildings - Library	$ -	$ -	$ -	$ -	$ -
01-571-630	Improvements Other than Building - Libra	$ -	$ -	$ -	$ -	$ -
01-571-640	Machinery & Equipment - Library	$ -	$ 8,000	$ -	$ 2,000	$ 2,000
01-571-650	Construction in Progress - Library	$ -	$ -	$ -	$ -	$ -
01-571-660	Books, Pub.& Library Materials - Library	$ 9,010	$ 9,000	$ 5,225	$ 10,000	$ 10,000
		$ 9,010	$ 17,000	$ 5,225	$ 12,000	$ 12,000
	DEPARTMENT TOTALS	$ 112,891	$ 118,797	$ 54,483	$ 121,076	$ 119,576

City of Polk City Budget Worksheet

LIBRARY - 571

Employee ID	Employee	2012-2013 Total Regular Salary	2013-2014 Proposed COLA Increase	2013-2014 Possible Merit Increase	2013-2014 Total Regular Salary	2013-2014 Overtime Provision	2013-2014 Addl pay for Halloween and X-Mas events	2013-2014 Total Salary	Possible 2013-2014 Hourly Rate
00043	Busch, Linda	$ 31,000.00	$ -	$ -	$ 31,000.00	N/A	N/A	$ 31,000.00	$ 16.56
00052	Penton, Suzette	$ 21,528.00	$ -	$ -	$ 21,528.00	N/A	$ 368.00	$ 21,896.00	$ 11.50
	Total Department	$ 52,528.00	$ -	$ -	$ 52,528.00	$ -	$ 368.00	$ 52,896.00	

City of Polk City Budget Worksheet

Fund: General **Department: 571** Library

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 550.00	Computer maintenance and repair services, cleaning services, pest control, etc.
312	Professional Services – Other	$ 2,000.00	Library programs for the Summer reading program - $800.00. Annual Printing Software Support by Iteam Resources - $505.00.
400	Travel and Training	$ 1,000.00	Continuing staff development of library skills potentially Florida Library Director's meeting or State Library Conference.
410	Communication Services	$ 1,500.00	Phone service with fax capability that library users are paying a fee to utilize.
420	Education Reimbursement	$ -	To meet the suggested staff education requirements of the Polk County Library Cooperative.
430	Utilities	$ 4,400.00	Electric, water, sewer services
440	Rentals & Leases	$ 1,916.00	Konica copier lease.
460	Repairs & Maintenance	$ 9,000.00	Routine maintenance, and painting of building - $5,000. Carpet - $4,000.
480	Promo Activities & Legal Ads	$ 1,200.00	Purchase of bookmarks, calendars, items that place the library in users day to day observation and the materials needed for the Christmas parade and Safe Halloween.
510	Office Supplies	$ 1,100.00	Supplies needed for general library office needs.
520	Operating Supplies	$ 7,500.00	Janitorial supplies, operating supplies, etc.
540	Books, Publications, Subscriptions & Memberships	$ 900.00	Newspaper, magazine subscriptions, Library memberships : American Library Association and Florida Library Association etc.
Capital Expenditures			
620	Buildings	$ -	
640	Machinery & Equipment	$ 2,000.00	2 Computers to be paid with cash carryforward from FY13.
660	Books, Publications & Library Materials	$ 10,000.00	Purchase of new books, other publications and media for children, teens, and adults - to be paid with operating cash.

City of Polk Cit Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-572-300	**PARKS - OPERATING EXPENSES**					
01-572-315	Inmate Labor - Parks	$ 11,524	$ 11,900	$ 8,701	$ 6,500	$ 5,763
01-572-400	Travel and Training - Parks	$ -	$ -	$ -	$ -	$ -
01-572-430	Utilities - Parks	$ 4,713	$ 5,100	$ 4,173	$ 7,150	$ 7,150
01-572-440	Rentals and Leases - Parks	$ -	$ -	$ -	$ -	$ -
01-572-460	Repairs and Maintenance - Parks	$ 10,392	$ 14,000	$ 383	$ 8,500	$ 8,500
01-572-493	Equipment Rental - Parks	$ -	$ -	$ -	$ -	$ -
01-572-520	Operating Supplies - Parks	$ 548	$ 1,000	$ 208	$ 500	$ 500
		$ 27,177	$ 32,000	$ 13,465	$ 22,650	$ 21,913
01-572-600	**PARKS - CAPITAL OUTLAY**					
01-572-610	Land - Parks	$ -	$ -	$ -	$ -	$ -
01-572-620	Buildings - Parks	$ -	$ -	$ -	$ -	$ -
01-572-630	Improvements Other than Building - Parks	$ -	$ 4,000	$ -	$ 4,976	$ 4,976
01-572-631	City Hall - Improv. O/T Bldgs - Parks	$ -	$ -	$ -	$ -	$ -
01-572-632	Activity Center - Improv. O/T Bldgs - Pa	$ -	$ -	$ -	$ -	$ -
01-572-633	Public Works - Improv. O/T Bldgs - Parks	$ -	$ -	$ -	$ -	$ -
01-572-640	Machinery & Equipment - Parks	$ -	$ -	$ -	$ -	$ -
01-572-641	City Hall - Mach. & Equipment - Parks	$ -	$ -	$ -	$ -	$ -
01-572-642	Activity Center - Mach. & Equipment - Pa	$ -	$ -	$ -	$ -	$ -
01-572-643	Public Works - Mach. & Equipment - Parks	$ -	$ -	$ -	$ -	$ -
01-572-650	Construction in Progress - Parks	$ -	$ -	$ -	$ -	$ -
01-572-660	Books, Pub.& Library Materials - Parks	$ -	$ -	$ -	$ -	$ -
		$ -	$ 4,000	$ -	$ 4,976	$ 4,976
	DEPARTMENT TOTAL	**$ 27,177**	**$ 36,000**	**$ 13,465**	**$ 27,626**	**$ 26,889**

City of Polk City Budget Worksheet

Fund: General **Department: 572** Parks

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
315	Inmate labor	$ 6,500.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
430	Utilities	$ 7,150.00	Lighting and electric for the parks. Water and sewer
460	Repairs & Maintenance	$ 8,500.00	Replace & repair existing BBQ grills at Freedom Park & Fishing Pier - $4,000. Fix damaged picnic tables @ fishing pier. Replace chain link fence between freedom park & retention area - $4,000. Misc maintenance expenses.
493	Equipment Rental	$ -	
520	Operating Supplies	$ 500.00	Operating supplies.
Capital Expenditures			
630	Improvements Other Than Buildings	$ 4,976.00	Portable sound system for Freedom Park.
640	Machinery & Equipment	$ -	

City of Polk Cit udget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-574-300	**SPECIAL EVENTS - OPERATING EXPENSES**					
01-574-310	Professional Services - Spec Events	$ -	$ -	$ -	$ 600	$ 600
01-574-440	Rentals and Leases - Spec Events	$ -	$ 350	$ -	$ 250	$ 250
01-574-470	Printing and Reproduction - Spec Events	$ 59	$ 50	$ -	$ 100	$ 100
01-574-480	Promo Activities & Legal Ads - Spec Even	$ -	$ -	$ 223	$ 250	$ 50
01-574-490	Other Current Charges - Spec Events	$ 580	$ 600	$ 576	$ -	$ -
01-574-520	Operating Supplies - Spec Events	$ 2,241	$ 2,500	$ 3,197	$ 4,000	$ 3,000
		$ 2,880	$ 3,500	$ 3,996	$ 5,200	$ 4,000
	DEPARTMENT TOTAL	**$ 2,880**	**$ 3,500**	**$ 3,996**	**$ 5,200**	**$ 4,000**

City of Polk City Budget Worksheet

Fund: General **Department: 574** Special Events

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 600.00	Sheriff deputies for Christmas parade.
440	Rentals & Leases	$ 250.00	This is used for the rental of equipment that the City does not own to use for events the City sponsors. Helium Tank and Moonwalk. Safe Haven Halloween and Christmas Parade.
470	Printing & Reproduction	$ 100.00	Envelopes or other printing supplies needed.
480	Promo Activities & Legal Ads	$ 250.00	Promo activities for city functions such as the Christmas parade and Halloween events.
490	Other Current Charges	$ -	
520	Operating Supplies	$ 4,000.00	Copy Paper, Prizes for games, Santa Gifts, decorations, vendor space materials, etc. All Supplies -- popcorn, candy, etc. Safe Haven Halloween, Christmas Parade, and City-wide Yard Sale. Includes the purchase of 2 dome tents.

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
01-590-300	NON-DEPARTMENTAL - OPERATING EXPENSES					
01-590-310	Professional Services - Non-Dept	$ 2,204	$ 5,000	$ -	$ 5,000	$ 3,000
01-590-311	Engineering Services - Non-Dept	$ 2,179	$ 10,000	$ 978	$ 10,000	$ 6,000
01-590-312	Professional Services - Other - Non-Dept	$ 7,963	$ 11,574	$ 6,597	$ 13,301	$ 13,301
01-590-320	Accounting and Auditing - Non-Dept	$ 15,860	$ 13,997	$ 13,966	$ 17,523	$ 17,523
01-590-420	Education Reimbursement - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-440	Rentals & Leases - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-450	Liability Insurance - Non-Dept	$ 24,858	$ 30,000	$ 28,180	$ 30,000	$ 30,000
01-590-520	Operating Supplies - Non-Dept	$ -	$ -	$ -	$ 4,500	$ 4,500
		$ 53,064	$ 70,571	$ 49,721	$ 80,324	$ 74,324
01-590-900	NON-DEPARTMENTAL - OTHER USES					
01-590-920	Transfer to Enterprise Fund - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-930	Transfer to Public Safety Impact Fees Reserves- Non	$ -	$ -	$ -	$ -	$ -
01-590-931	Transfer to Transportation Impact Fees Reserves - N	$ -	$ -	$ -	$ -	$ -
01-590-932	Transfer to Parks & Rec Impact Fees Reserves - Non	$ -	$ -	$ -	$ -	$ -
01-590-933	Transfer to Public Facilities Impact Fees Reserves - N	$ -	$ -	$ -	$ -	$ -
01-590-940	Reserves - Unrestricted Reserves - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-941	Reserves - Emergencies and Contingencies - Non-De	$ -	$ -	$ -	$ 49,051	$ 62,924
01-590-942	Reserves - Capital Outlay Purchases - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-950	Transfer to Restricted Streets Paving	$ -	$ -	$ -	$ -	$ -
01-590-951	Transfer to Restricted Building Permits	$ -	$ -	$ -	$ -	$ -
01-590-991	Aids to Private Organizations - Non-Dept	$ -	$ -	$ -	$ 600	$ 600
01-590-992	Unemployment Claims - Non-Dept	$ 9,625	$ 7,500	$ -	$ 4,000	$ -
01-590-993	Transfer to Reserve - Non-Dept	$ -	$ 51,225	$ -	$ -	$ -
01-590-994	Bank Fees - Non-Dept	$ 75	$ -	$ -	$ -	$ -
01-590-995	Refund of Overpayments - Non-Dept	$ 2	$ 100	$ -	$ 100	$ 100
01-590-996	Bad Debt - Non-Dept	$ 7,785	$ 2,500	$ -	$ 3,500	$ 3,500
01-590-998	Fund Balance - Out of Balance - Non-Dept	$ 7,840	$ -	$ -	$ -	$ -
01-590-999	Other - Non-Operating Charges - Non-Dept	$ 5,569	$ 3,500	$ 3,859	$ 5,000	$ 5,000
		$ 30,896	$ 64,825	$ 3,859	$ 62,251	$ 72,124
	DEPARTMENT TOTAL	**$ 83,960**	**$ 135,396**	**$ 53,580**	**$ 142,575**	**$ 146,448**

City of Polk City Budget Worksheet

Fund: General **Department: 590** Non-Departmental

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 5,000.00	Alarm Services, computer services, & other misc services.
311	Engineering Services	$ 10,000.00	Misc engineering services not expensed to any other General Fund department.
312	Professional Services – Other	$ 13,301.00	Civic Plus - $5,836 x 33% = $1,926 for Web Hosting. Google Apps Annual Recurring Cost = $1,050.00. Polk County Property Appraiser - $5,000. MCSJ Software & Hardware Maintenance (33%) - $4,800. The Civic Plus and Edmunds expenses are expensed between the GF (33%) and EF (67%). Plus $525 to Wells Fargo (bond annual registrar/paying agent).
320	Accounting & Auditing	$ 17,523.00	George Cotellis - $20,000 x 33% = 6,600. Brynjulfson CPA - $33,100 x 33% = $10,923 (includes addl cost for CDBG single audit). Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%).
440	Rentals & Leases	$ -	
450	Liability Insurance	$ 30,000.00	PGIT Property and General Liability Insurance - This is expensed between the General and Enterprise Funds.
520	Operating Supplies	$ 4,500.00	Postage Expense - General Fund departments
Other Uses			
920	Transfer to Enterprise Fund	$ -	
930	Transfer to Public Safety Impact Fees Restricted Cash Account	$ -	
931	Transfer to transportation Impact Fees Restricted Cash Account	$ -	
932	Transfer to Parks & Recreation Impact Fees Restricted Cash Account	$ -	
933	Transfer to Public Facilities Impact Fees Restricted Cash Account	$ -	
940	Reserves - Unrestricted Reserves	$ -	
941	Reserves - Emergencies and Contingencies Reserves	$ 62,924.00	
942	Reserves - Capital Outlay Purchases	$ -	
950	Transfer to Restricted Streets Paving	$ -	
951	Transfer to Restricted Building Permits	$ -	
991	Aids to Private Organizations.	$ 600.00	Donations
992	Unemployment Claims.	$ 4,000.00	Estimated unemployment claims.

City of Polk City Budget Worksheet

Fund: General **Department: 590** Non-Departmental

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Line Item #	Line Item Name	Amount Requested	Justification
994	Bank Fees.	$ -	Bank Service charges on the following bank accounts: General Fund.
995	Refund of Overpayments	$ 100.00	To refund credit balances on closed utility accounts.
996	Bad Debt Expense	$ 3,500.00	Utility account balances realized as uncollectable (garbage, stormwater, or utility tax).
999	Other Non-Operating Charges.	$ 5,000.00	Other miscellaneous charges that don't belong in any other General Fund departmental expense accounts. (Joe G. Tedder postage exp for tax bills, King Groves Polk City taxes, Polk County BOCC tax increment billing, etc.).

ENTERPRISE FUND

REVENUES

City of Polk City Budget Worksheet
Enterprise Fund Revenues

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-324-000	**IMPACT FEES**					
05-324-210	Water Impact Fees	$ 40,181	$ 41,928	$ 20,964	$ 26,205	$ 26,205
05-324-220	Sewer Impact Fees	$ 97,130	$ 105,960	$ 52,980	$ 66,225	$ 66,225
		$ 137,311	**$ 147,888**	**$ 73,944**	**$ 92,430**	**$ 92,430**
05-325-000	**SPECIAL ASSESSMENTS**					
05-325-110	Connection Fees - Sewer	$ -	$ -	$ -	$ -	$ -
05-325-111	Connection Fees - Water	$ 14,790	$ 13,050	$ 10,005	$ 11,310	$ 11,310
05-325-210	Readiness to Serve Charge - Sewer	$ 133,858	$ 144,383	$ 138,866	$ 138,000	$ 138,000
05-325-211	Readiness to Serve Charge - Water	$ 74,831	$ 87,176	$ 82,408	$ 82,000	$ 82,000
		$ 223,479	**$ 244,609**	**$ 231,279**	**$ 231,310**	**$ 231,310**
05-329-000	**OTHER PERMITS AND FEES**					
05-329-200	Other Lic./Fees/Permits	$ 35	$ -	$ 70	$ 70	$ 70
		$ 35	**$ -**	**$ 70**	**$ 70**	**$ 70**
05-331-000	**GRANTS & AIDS - FEDERAL**					
05-331-310	Water Supply System Grants	$ -	$ -	$ -	$ -	$ -
05-331-350	Sewer/Wastewater Grants	$ -	$ -	$ -	$ -	$ -
05-331-510	CDBG	$ 181,129	$ 373,416	$ 263,179	$ -	$ -
05-331-520	CDBG - SCADA	$ -	$ -	$ -	$ -	$ -
		$ 181,129	**$ 373,416**	**$ 263,179**	**$ -**	**$ -**
05-334-000	**GRANTS & AIDS - STATE**					
05-334-900	CIBR Grants	$ -	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
05-340-000	**CHARGES FOR SERVICES**					
05-340-100	Back Flow Fees	$ -	$ -	$ -	$ -	$ -
05-340-200	Monthly Fees	$ -	$ -	$ -	$ -	$ -
05-340-300	Water Utility Revenue	$ 830,572	$ 836,908	$ 488,691	$ 836,500	$ 836,500
05-340-500	Sewer Utility Revenue	$ 772,281	$ 788,145	$ 463,676	$ 788,400	$ 788,400
		$ 1,602,853	**$ 1,625,053**	**$ 952,367**	**$ 1,624,900**	**$ 1,624,900**
05-359-000	**OTHER JUDGEMENTS, FINES, & FORFEITURES**					
05-359-100	Other Fines and/or Forfeitures	$ 30,240	$ 35,000	$ 25,185	$ 34,000	$ 34,000
05-359-200	Non Sufficient Funds	$ 1,500	$ 1,600	$ 555	$ 440	$ 440
05-359-300	Late Fees	$ 34,710	$ 33,000	$ 22,540	$ 32,600	$ 32,600
		$ 66,450	**$ 69,600**	**$ 48,280**	**$ 67,040**	**$ 67,040**
05-361-000	**INTEREST INCOME**					
05-361-100	Interest Income	$ 1,575	$ 900	$ -	$ -	$ -
		$ 1,575	**$ 900**	**$ -**	**$ -**	**$ -**

City of Polk City Budget Worksheet
Enterprise Fund Revenues

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-365-000	SALE OF SURPLUS MATERIALS AND SCRAP					
05-365-100	Sales of Surplus Property	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S					
05-366-100	Private Donations	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-369-000	OTHER MISCELLANEOUS INCOME					
05-369-100	Misc. Income	$ 19,632	$ 1,000	$ 1,166	$ 1,000	$ 1,000
05-369-110	Refund of Overpayments	$ -	$ -	$ -	$ -	$ -
05-369-111	Cash Drawer Overage	$ 100	$ -	$ -	$ -	$ -
05-369-300	Reappropriation of Surplus	$ -	$ -	$ -	$ -	$ -
05-369-400	Insurance Proceeds	$ -	$ -	$ -	$ -	$ -
		$ 19,732	$ 1,000	$ 1,166	$ 1,000	$ 1,000
05-381-000	INTRAGOVERNMENTAL TRANSFERS IN					
05-381-100	Transfer From General Fund	$ -	$ -	$ -	$ -	$ -
05-381-900	Cash Carry Forward	$ -	$ 873,906	$ 719,628	$ -	$ -
		$ -	$ 873,906	$ 719,628	$ -	$ -
05-385-000	BOND PROCEEDS					
05-385-100	Bond Proceeds - Sewer	$ -	$ -	$ -	$ -	$ -
05-385-101	Bond Proceeds - Water	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-386-000	INTRAGOVERNMENTAL TRANSFERS					
05-386-100	USDA Grant Proceeds - Sewer	$ -	$ -	$ -	$ -	$ -
05-386-101	USDA Grant Proceeds - Water	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	TOTAL ENTERPRISE FUND REVENUES	$ 2,232,564	$ 3,336,372	$ 2,289,913	$ 2,016,750	$ 2,016,750

ENTERPRISE FUND

EXPENDITURES

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-519-300	**SEWER ADMIN - OPERATING EXPENSE**					
05-519-305	Contract Labor - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-310	Professional Services - Sewer Admin	$ 1,100	$ -	$ -	$ -	$ -
05-519-311	Engineering Services - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-312	Professional Services - Other - Sewer Ad	$ 7,438	$ -	$ -	$ -	$ -
05-519-320	Accounting and Auditing - Sewer Admin	$ 16,037	$ -	$ -	$ -	$ -
05-519-400	Travel and Training - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-410	Communication Services - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-420	Education Reimbursement - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-440	Rentals and Leases - Sewer Admin	$ 5,286	$ 5,332	$ 3,597	$ -	$ -
05-519-450	Liability Insurance - Sewer Admin	$ 11,816	$ -	$ -	$ -	$ -
05-519-460	Repairs and Maintenance - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-470	Printing and Reproduction - Sewer Admin	$ 49	$ 250	$ -	$ 250	$ 250
05-519-480	Promo Activities & Legal Ads - Sewer Adm	$ -	$ -	$ -	$ -	$ -
05-519-490	Other Current Charges - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-492	Recording & Other Fees - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-493	Equipment Rental - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-510	Office Supplies - Sewer Admin	$ 421	$ 500	$ 344	$ 550	$ 550
05-519-520	Operating Supplies - Sewer Admin.	$ 553	$ 400	$ 95	$ 400	$ 400
05-519-540	Books, Pub., Sub., & Memberships - Sewer	$ -	$ -	$ -	$ -	$ -
		$ 42,700	$ 6,482	$ 4,036	$ 1,200	$ 1,200
05-519-600	**SEWER ADMIN - CAPITAL OUTLAY**					
05-519-640	Machinery & Equipment - Sewer Admin	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-519-700	**SEWER ADMIN - DEBT SERVICE**					
05-519-710	Principal - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-720	Interest - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-730	Other Debt Service Costs - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-733	Mandated Reserve - Sewer Admin	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-519-900	**SEWER ADMIN - OTHER USES**					
05-519-920	Transfer to General Fund - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-922	Transfer to Water Fund - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-992	Unemployment Claims - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-993	Transfer to Reserve - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-994	Bank Fees - Sewer Admin	$ 818	$ -	$ -	$ -	$ -
05-519-996	Bad Debt - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-999	Other Non-Operating Charges - Sewer Adml	$ 119	$ -	$ 19	$ -	$ -
		$ 937	$ -	$ 19	$ -	$ -

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
	DPARTMENT TOTAL	$ 43,637	$ 6,482	$ 4,055	$ 1,200	$ 1,200

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 519** Wastewater Administration

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services - Sewer Admin	$ -	
311	Engineering Services	$ -	Misc engineering services not expensed to any other Sewer department.
312	Professional Services – Other	$ -	
320	Accounting & Auditing	$ -	
400	Travel and Training	$ -	
420	Education Reimbursement	$ -	
440	Rentals & Leases	$ -	
450	Liability Insurance	$ -	
470	Printing & Reproduction	$ 250.00	Printing of payment receipt books, accounts payable checks, deposit slips, etc.
492	Recording & Other Fees	$ -	
493	Equipment Rental	$ -	
510	Office Supplies	$ 550.00	General office supplies.
520	Operating Supplies	$ 400.00	Janitorial supplies, misc operating supplies, etc.
Capital Expenditures			
610	Land	$ -	
640	Machinery & Equipment	$ -	
Debt Service			
710	Principal	$ -	
720	Interest	$ -	
730	Other Debt Service Costs	$ -	
733	Mandated Reserve	$ -	
Other Uses			
920	Transfer to General Fund	$ -	
992	Unemployment Claims.	$ -	
993	Transfer to Reserve	$ -	
994	Bank Fees.	$ -	
995	Refund of Overpayments	$ -	
996	Bad Debt Expense	$ -	
999	Other Non-Operating Charges.	$ -	

City of Polk Cit Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-535-300	**SEWER OPERATIONS - OPERATING EXPENSES**					
05-535-305	Contract Labor - Sewer Oper	$ 258,413	$ 277,500	$ 178,891	$ 294,027	$ 294,027
05-535-310	Professional Services - Sewer Oper	$ 3,150	$ 2,500	$ -	$ 2,500	$ 2,500
05-535-311	Engineering Services - Sewer Oper	$ 4,302	$ 12,500	$ 5,223	$ 12,500	$ 12,500
05-535-312	Professional Services - Other - Sewer Op	$ 41,559	$ 2,500	$ -	$ 2,500	$ 2,500
05-535-315	Inmate Labor - Sewer Oper	$ 11,524	$ 11,900	$ 8,701	$ 13,000	$ 11,525
05-535-400	Travel and Training - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-410	Communication Services - Sewer Oper	$ 804	$ 800	$ 608	$ 800	$ 800
05-535-420	Education Reimbursement - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-430	Utilities - Sewer Oper	$ 3,683	$ 900	$ 771	$ 1,621	$ 1,621
05-535-440	Rentals and Leases - Sewer Oper	$ 4,485	$ -	$ 2,400	$ -	$ -
05-535-450	Liability Insurance - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-460	Repairs and Maintenance - Sewer Oper	$ 13,475	$ 16,500	$ 2,921	$ 20,000	$ 20,000
05-535-464	Vehicle Fuel - Sewer Oper	$ 6,324	$ 7,200	$ 3,587	$ 7,000	$ 7,000
05-535-465	Vehicle Maintenance - Sewer Oper	$ 1,331	$ 1,000	$ 5,176	$ 1,500	$ 1,500
05-535-470	Printing and Reproduction - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-480	Promo Activities & Legal Ads - Sewer Ope	$ -	$ -	$ -	$ -	$ -
05-535-490	Other Current Charges - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-492	Recording & Other Fees - Sewer Oper	$ 100	$ -	$ -	$ -	$ -
05-535-493	Equipment Rental - Sewer Oper	$ -	$ -	$ -	$ 2,000	$ 2,000
05-535-510	Office Supplies - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-520	Operating Supplies - Sewer Oper	$ 136	$ -	$ 639	$ 150	$ 150
05-535-524	Chemicals - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-525	Uniforms - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-530	Road Materials & Supplies - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-540	Books, Pub., Sub., & Memberships - Sewer	$ -	$ -	$ -	$ -	$ -
		$ 349,286	$ 333,300	$ 208,917	$ 357,598	$ 356,123
05-535-600	**SEWER OPERATIONS - CAPITAL OUTLAY**					
05-535-610	Land - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-620	Buildings - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-630	Improvements Other than Building - Sewer	$ 10,240	$ -	$ -	$ -	$ -
05-535-640	Machinery & Equipment - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-650	Construction In Progress - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-660	Books, Pub.& Library Materials - Sewer O	$ -	$ -	$ -	$ -	$ -
		$ 10,240	$ -	$ -	$ -	$ -
05-535-700	**SEWER OPERATIONS - DEBT SERVICE**					
05-535-710	Principal - Sewer Oper	$ 33,986	$ 34,810	$ 17,301	$ 62,667	$ 62,667
05-535-720	Interest - Sewer Oper	$ 391,808	$ 406,609	$ 203,409	$ 405,765	$ 405,765
05-535-730	Other Debt Service Costs - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-733	Mandated Reserve - Sewer Oper	$ -	$ 23,154	$ 15,436	$ 23,154	$ 23,154

City of Polk Cit' Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
		$ 425,794	$ 464,573	$ 236,146	$ 491,586	$ 491,586
	DEPARTMENT TOTAL	**$ 785,320**	**$ 797,873**	**$ 445,063**	**$ 849,184**	**$ 847,709**

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 535** Wastewater Treatment Collection System

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
305	Contract Labor	$ 294,027.00	Annual contract for Woodard & Curran utility operations. This expense is split evenly with the Water operations department (533).
310	Professional Services	$ 2,500.00	Misc services needed outside of the Woodard & Curran contract. Example: special reporting, testing, annual inspections, etc. - $2,500.00.
311	Engineering Services	$ 12,500.00	Misc engineering services.
312	Professional Services – Other	$ 2,500.00	Misc professional services
315	Inmate Labor	$ 13,000.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
400	Travel and Training	$ -	
410	Communication Services	$ 800.00	Brighthouse. Required to monitor system lift stations.
420	Education Reimbursement	$ -	
430	Utilities	$ 1,621.00	Lakeland Electric and Polk City Utilities.
440	Rentals & Leases	$ -	
450	Liability Insurance	$ -	
460	Repairs & Maintenance	$ 20,000.00	Possible repair and maintenance above the Woodard & Curran contract - $15,000. Also includes $5,000.00 for generator maintenance contracts for five generators.
464	Vehicle Fuel	$ 7,000.00	
465	Vehicle Maintenance	$ 1,500.00	
470	Printing & Reproduction	$ -	
480	Promo Activities & Legal Ads	$ -	
490	Other Current Charges	$ -	
492	Recording & Other Fees	$ -	
493	Equipment Rental	$ 2,000.00	Diesel generator, bypass pump, etc.
510	Office Supplies	$ -	
520	Operating Supplies	$ 150.00	
524	Chemicals	$ -	
525	Uniforms	$ -	
530	Road repair	$ -	
540	Books, Publications, Subscriptions & Memberships	$ -	
Capital Expenditures			

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 535** Wastewater Treatment Collection System

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
630	Improvements Other than Building - Sewer	$ -	
640	Machinery & Equip		
660	Books, Publications & Library Materials	$ -	
Debt Service			
710	Principal	$ 62,667.00	DEP - $35,654.12, and Fifth Third Bank Revenue Bond - $27,013.00
720	Interest	$ 405,765.00	DEP - $64,345.88, and Fifth Third Bank Revenue Bond - $341,419.24.
730	Other Debt Service Costs	$ -	
733	Mandated Reserve	$ 23,154.00	$23,154 for Fifth Third Bank Revenue Bond renewal, replacements, and improvements (Total to set aside for the Fifth Third loan is $30,000.00 - this is split between Sewer and Water).

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-536-300	**CARDINAL HILL WWTP - OPERATING EXPENSES**					
05-536-305	Contract Labor - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-310	Professional Services - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-311	Engineering Services - Card Hill WWTP	$ 160	$ -	$ -	$ -	$ -
05-536-312	Professional Services - Other - Card Hil	$ -	$ -	$ -	$ -	$ -
05-536-342	Refuse Disposal - Commercial - Card Hill	$ -	$ -	$ -	$ -	$ -
05-536-410	Communication Services - Card Hill WWTP	$ 559	$ 564	$ 120	$ 1,440	$ 1,440
05-536-430	Utilities - Card Hill WWTP	$ 6,408	$ 8,500	$ 5,659	$ 15,600	$ 15,600
05-536-440	Rentals and Leases - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-460	Repairs and Maintenance - Card Hill WWTP	$ 6,629	$ -	$ 28	$ -	$ -
05-536-470	Printing and Reproduction - Card Hill WW	$ -	$ -	$ -	$ -	$ -
05-536-490	Other Current Charges - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-493	Equipment Rental - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-520	Operating Supplies - Card Hill WWTP	$ 2,232	$ -	$ -	$ -	$ -
05-536-524	Chemicals - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
		$ 15,988	$ 9,064	$ 5,807	$ 17,040	$ 17,040
05-536-600	**CARDINAL HILL WWTP - CAPITAL OUTLAY**					
05-536-605	Depreciation Expense - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-610	Land - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-620	Buildings - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-630	Improvements Other than Building - Card	$ -	$ -	$ -	$ -	$ -
05-536-634	SCADA System - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-640	Machinery & Equipment - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-650	Construction In Progress - Card Hill WWT	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-536-700	**CARDINAL HILL WWTP - DEBT SERVICE**					
05-536-710	Principal - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-720	Interest - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-730	Other Debt Service Costs - Card Hill WWT	$ -	$ -	$ -	$ -	$ -
05-536-733	Mandated Reserve - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 15,988**	**$ 9,064**	**$ 5,807**	**$ 17,040**	**$ 17,040**

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 536** Cardinal Hill Wastewater Treatment Plant

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	
311	Engineering Services	$ -	
410	Communication Services	$ 1,440.00	Verizon.
430	Utilities	$ 15,600.00	Lakeland Electric - power for plant.
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ -	
493	Equipment Rental	$ -	
520	Operating Supplies	$ -	
524	Chemicals	$ -	
Capital Expenditures			
610	Land	$ -	
620	Buildings	$ -	
630	Improvements Other Than Buildings	$ -	
640	Machinery & Equipment	$ -	
650	Construction In Progress	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-537-300	**MT OLIVE WWTP - OPERATING EXPENSES**					
05-537-305	Contract Labor - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-310	Professional Services - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-311	Engineering Services - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-312	Professional Services - Other - Mt Olive	$ -	$ -	$ -	$ -	$ -
05-537-315	Inmate Labor - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-400	Travel and Training - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-410	Communication Services - Mt Olive WWTP	$ 3,191	$ 3,000	$ 2,414	$ 3,000	$ 3,000
05-537-430	Utilities - Mt Olive WWTP	$ 31,945	$ 35,000	$ 11,995	$ 12,000	$ 12,000
05-537-440	Rentals and Leases - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-460	Repairs and Maintenance - Mt Olive WWTP	$ 7	$ -	$ -	$ -	$ -
05-537-493	Equipment Rental - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-520	Operating Supplies - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-524	Chemicals - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
		$ 35,143	$ 38,000	$ 14,409	$ 15,000	$ 15,000
05-537-600	**MT OLIVE WWTP - CAPITAL OUTLAY**					
05-537-605	Depreciation Expense - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-610	Land - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-620	Buildings - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-630	Improvements Other than Building - Mt Ol	$ -	$ -	$ -	$ -	$ -
05-537-634	SCADA System - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-640	Machinery & Equipment - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-650	Construction In Progress - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 35,143	$ 38,000	$ 14,409	$ 15,000	$ 15,000

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 537** Mt. Olive Wastewater Treatment Plant

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	
311	Engineering Services	$ -	
312	Professional Services – Other	$ -	
315	Inmate Labor	$ -	
400	Travel and Training	$ -	
410	Communication Services	$ 3,000.00	Brighthouse.
430	Utilities	$ 12,000.00	Lakeland Electric - power for plant. Polk City Utilities - Water.
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ -	
493	Equipment Rental	$ -	
520	Operating Supplies	$ -	
524	Chemicals	$ -	
Capital Expenditures			
620	Buildings	$ -	
630	Improvements Other Than Buildings	$ -	
640	Machinery & Equipment	$ -	
650	Construction In Progress	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-518-100	**WATER ADMINISTRATION - PERSONNEL EXPENSE**					
05-518-120	Regular Salary - Wages - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-130	Other Salaries and Wages - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-140	Overtime - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-160	Bonuses and Gift Certificates - Water Ad	$ -	$ -	$ -	$ -	$ -
05-518-210	Fica Taxes - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-220	Retirement Contribution - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-230	Life & Health Insurance - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-240	Worker's Compensation - Water Admin	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-518-300	**WATER ADMINISTRATION - OPERATING EXPENSE**					
05-518-310	Professional Services - Water Admin	$ 1,731	$ 1,000	$ 250	$ 1,000	$ 1,000
05-518-312	Professional Services - Other - Water Admin	$ 8,102	$ 1,500	$ 809	$ 1,800	$ 1,800
05-518-320	Accounting and Auditing - Water Admin	$ 16,037	$ -	$ -	$ -	$ -
05-518-400	Travel and Training - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-410	Communication Services - Water Admin	$ -	$ -	$ 47	$ -	$ -
05-518-420	Education Reimbursement - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-440	Rentals and Leases - Water Admin	$ 6,041	$ 6,093	$ 4,111	$ -	$ -
05-518-450	Liability Insurance - Water Admin	$ 25,075	$ -	$ -	$ -	$ -
05-518-460	Repairs and Maintenance - Water Admin	$ 2,430	$ 859	$ 501	$ -	$ -
05-518-470	Printing and Reproduction - Water Admin	$ 165	$ 250	$ -	$ 200	$ 200
05-518-480	Promo Activities & Legal Ads - Water Adm	$ -	$ -	$ -	$ -	$ -
05-518-490	Other Current Charges - Water Admin	$ 48	$ -	$ -	$ -	$ -
05-518-492	Recording & Other Fees - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-493	Equipment Rental - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-510	Office Supplies - Water Admin	$ 1,197	$ 1,200	$ 570	$ 1,000	$ 1,000
05-518-520	Operating Supplies - Water Admin	$ 7,549	$ 15,000	$ 7,095	$ 5,000	$ 5,000
05-518-540	Books, Pub., Sub., & Memberships - Water	$ -	$ -	$ -	$ -	$ -
		$ 68,375	$ 25,902	$ 13,383	$ 9,000	$ 9,000
05-518-600	**WATER ADMINISTRATION - CAPITAL OUTLAY**					
05-518-630	Improvements Other than Building - Water	$ -	$ -	$ -	$ -	$ -
05-518-640	Machinery & Equipment - Water Admin	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-518-700	**WATER ADMINISTRATION - DEBT SERVICE**					
05-518-710	Principal - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-720	Interest - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-730	Other Debt Service Costs - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-733	Mandated Reserve - Water Admin	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-518-900	**WATER ADMINISTRATION - OTHER USES**					
05-518-920	Transfer to General Fund - Water Admin	$ -	$ -	$ -	$ -	$ -

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-518-921	Transfer to Sewer Fund - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-992	Unemployment Claims - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-993	Transfer to Reserve - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-994	Bank Fees - Water Admin	$ 822	$ -	$ -	$ -	$ -
05-518-995	Refund of Overpayments - Water Admin	$ 12	$ -	$ -	$ -	$ -
05-518-996	Bad Debt - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-999	Other Non-Operating Charges - Water Admi	$ 549	$ -	$ 10	$ -	$ -
		$ 1,383	$ -	$ 10	$ -	$ -
	DEPARTMENT TOTAL	**$ 69,758**	**$ 25,902**	**$ 13,393**	**$ 9,000**	**$ 9,000**

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 518** Water Administration

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 1,000.00	Estimated expenses to Rapid Tech for computer maintenance - $1,000.
312	Professional Services – Other	$ 1,800.00	Estimated expenses to Online Information Services to see if new utility customers will be required to pay the minimum or high risk deposit.
320	Accounting & Auditing	$ -	
400	Travel and Training	$ -	
410	Communication Services	$ -	
420	Education Reimbursement	$ -	
440	Rentals & Leases	$ -	
450	Liability Insurance	$ -	
460	Repairs & Maintenance	$ -	
470	Printing & Reproduction	$ 200.00	Printing of payment receipt books, accounts payable checks, deposit slips, etc.
492	Recording & Other Fees	$ -	
493	Equipment Rental	$ -	
510	Office Supplies	$ 1,000.00	General office supplies used in the administration functions of the water department.
520	Operating Supplies	$ 5,000.00	Janitorial supplies, etc.
Capital Expenditures			
640	Machinery & Equipment	$ -	
Debt Service			
710	Principal	$ -	
720	Interest	$ -	
730	Other Debt Service Costs	$ -	
733	Mandated Reserve	$ -	
Other Uses			
920	Transfer to General Fund	$ -	
992	Unemployment Claims	$ -	
993	Transfer to Reserve	$ -	
994	Bank Fees	$ -	Bank service charges.
995	Refund of Overpayments	$ -	
996	Bad Debt Expense	$ -	Amounts uncollectible from Utility customers.
999	Other Non-Operating Charges	$ -	Finance Charges, Other misc charges.

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-530-300	MT OLIVE WTP - OPERATING EXPENSES					
05-530-305	Contract Labor - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-310	Professional Services - Mt Olive WTP	$ 6,837	$ -	$ -	$ 10,000	$ 10,000
05-530-311	Engineering Services - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-312	Professional Services - Other - Mt Olive	$ -	$ -	$ -	$ -	$ -
05-530-315	Inmate Labor - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-400	Travel and Training - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-410	Communication Services - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-420	Education Reimbursement - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-430	Utilities - Mt Olive WTP	$ 6,617	$ 6,500	$ 4,042	$ 6,500	$ 6,500
05-530-440	Rentals and Leases - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-460	Repairs and Maintenance - Mt Olive WTP	$ 14	$ -	$ -	$ 5,000	$ 5,000
05-530-464	Vehicle Fuel - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-465	Vehicle Maintenance - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-470	Printing and Reproduction- Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-480	Promo Activities&Legal Ads-Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-490	Other Current Charges - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-492	Recording & Other Fees - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-493	Equipment Rental - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-510	Office Supplies - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-520	Operating Supplies - Mt Olive WTP	$ 31	$ -	$ -	$ -	$ -
05-530-524	Chemicals - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-525	Uniforms - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-530	Road Materials & Supplies - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-540	Books,Pub,Sub,&Memberships-Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
		$ 13,499	$ 6,500	$ 4,042	$ 21,500	$ 21,500
05-530-600	MT OLIVE WTP - CAPITAL OUTLAY					
05-530-605	Depreciation Expense - Mt Olive WTP	$ 338,645	$ -	$ -	$ -	$ -
05-530-610	Land - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-620	Buildings - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-630	Improvements Other than Building - Mt Ol	$ -	$ -	$ -	$ -	$ -
05-530-640	Machinery & Equipment - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-650	Construction In Progress - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-660	Books, Pub.& Library Materials - Mt Oliv	$ -	$ -	$ -	$ -	$ -
		$ 338,645	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 352,144	$ 6,500	$ 4,042	$ 21,500	$ 21,500

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 530** Mt. Olive Water Plant

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 10,000.00	Inspect and certify tanks
311	Engineering Services	$ -	
312	Professional Services – Other	$ -	
315	Inmate Labor	$ -	
400	Travel and Training	$ -	
410	Communication Services	$ -	
430	Utilities	$ 6,500.00	Lakeland Electric - power for plant.
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ 5,000.00	Generator Connection Modification
464	Vehicle Fuel	$ -	
465	Vehicle Maintenance	$ -	
470	Printing & Reproduction	$ -	
480	Promo Activities & Legal Ads	$ -	
490	Other Current Charges	$ -	
492	Recording & Other Fees	$ -	
493	Equipment Rental	$ -	
510	Office Supplies	$ -	
520	Operating Supplies	$ -	
524	Chemicals	$ -	
525	Uniforms	$ -	
540	Books, Publications, Subscriptions & Memberships	$ -	
Capital Expenditures			
620	Buildings	$ -	
630	Improvements Other Than Buildings	$ -	
640	Machinery & Equipment	$ -	
650	Construction In Progress	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-531-300	COMMONWEALTH WTP - OPERATING EXPENSE					
05-531-305	Contract Labor - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-310	Professional Services - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-311	Engineering Services - Commonwealth WTP	$ -	$ 2,400	$ -	$ -	$ -
05-531-312	Professional Services - Other - Commonwe	$ -	$ -	$ -	$ -	$ -
05-531-400	Travel and Training - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-410	Communication Services - Commonwealth WT	$ -	$ -	$ -	$ -	$ -
05-531-430	Utilities - Commonwealth WTP	$ 1,217	$ 750	$ 897	$ 1,650	$ 1,650
05-531-440	Rentals and Leases - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-460	Repairs and Maintenance - Commonwealth W	$ 11,344	$ 2,800	$ -	$ -	$ -
05-531-464	Vehicle Fuel - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-465	Vehicle Maintenance - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-470	Printing & Reproduction-Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-490	Other Current Charges - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-492	Recording & Other Fees - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-493	Equipment Rental - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-510	Office Supplies - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-520	Operating Supplies - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-524	Chemicals - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-525	Uniforms - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
		$ 12,561	$ 5,950	$ 897	$ 1,650	$ 1,650
05-531-600	COMMONWEALTH WTP - CAPITAL OUTLAY					
05-531-610	Land - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-620	Buildings - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-630	Improvements Other than Building - Commo	$ -	$ 5,000	$ -	$ -	$ -
05-531-640	Machinery & Equipment - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-650	Construction In Progress - Commonwealth	$ -	$ -	$ -	$ -	$ -
05-531-660	Books, Pub.& Library Materials - Commonw	$ -	$ -	$ -	$ -	$ -
		$ -	$ 5,000	$ -	$ -	$ -
05-531-700	COMMONWEALTH WTP - DEBT SERVICE					
05-531-710	Principal - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-720	Interest - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-730	Other Debt Service Costs - Commonwealth	$ -	$ -	$ -	$ -	$ -
05-531-733	Mandated Reserve - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 12,561	$ 10,950	$ 897	$ 1,650	$ 1,650

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 531** Commonwealth Avenue Water Plant

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	
311	Engineering Services	$ -	
400	Travel and Training	$ -	
410	Communication Services	$ -	
430	Utilities	$ 1,650.00	Lakeland Electric - power for plant.
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ -	
464	Vehicle Fuel	$ -	
465	Vehicle Maintenance	$ -	
470	Printing & Reproduction	$ -	
492	recording, fees and licenses	$ -	
493	Equipment Rental	$ -	
510	Office Supplies	$ -	
520	Operating Supplies	$ -	
524	Chemicals	$ -	
525	Uniforms	$ -	
540	Books, Publications, Subscriptions & Memberships	$ -	
Capital Expenditures			
620	Buildings	$ -	
630	Improvements Other Than Buildings	$ -	
640	Machinery and equipment	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-532-300	**V. MATT WILLIAMS WTP - OPERATING EXPENSE**					
05-532-305	Contract Labor - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-310	Professional Services - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-311	Engineering Services - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-312	Professional Services - Other - V. Matt	$ -	$ -	$ -	$ -	$ -
05-532-315	Inmate Labor - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-400	Travel and Training - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-410	Communication Services - V. Matt William	$ -	$ -	$ -	$ -	$ -
05-532-430	Utilities - V. Matt Williams WTP	$ 9,114	$ 11,000	$ 5,138	$ 11,000	$ 11,000
05-532-440	Rentals and Leases - V. Matt Williams WT	$ -	$ -	$ -	$ -	$ -
05-532-460	Repairs and Maintenance - V. Matt Willia	$ 14	$ -	$ 2,252	$ -	$ -
05-532-464	Vehicle Fuel - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-465	Vehicle Maintenance - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-490	Other Current Charges - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-492	Recording & Other Fees - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-493	Equipment Rental - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-510	Office Supplies - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-520	Operating Supplies - V. Matt Williams WT	$ 1,049	$ -	$ -	$ -	$ -
05-532-521	City Hall - Operating Supplies - V. Matt	$ -	$ -	$ -	$ -	$ -
05-532-524	Chemicals - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-525	Uniforms - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-530	Road Materials&Supplies- V.Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-540	Books,Pub,Sub,&Memberships-V.Matt Willia	$ -	$ -	$ -	$ -	$ -
		$ 10,177	$ 11,000	$ 7,390	$ 11,000	$ 11,000
05-532-600	**V. MATT WILLIAMS WTP - CAPITAL OUTLAY**					
05-532-605	Depreciation Expense - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-610	Land - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-620	Buildings - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-630	Improvements Other than Building - V. Ma	$ -	$ -	$ -	$ -	$ -
05-532-640	Machinery & Equipment - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-650	Construction In Progress - V. Matt Willi	$ -	$ -	$ -	$ -	$ -
05-532-660	Books, Pub.& Library Materials - V. Matt	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-532-700	**V. MATT WILLIAMS WTP - DEBT SERVICE**					
05-532-710	Principal - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-720	Interest - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-730	Other Debt Service Costs - V. Matt Willi	$ -	$ -	$ -	$ -	$ -
05-532-733	Mandated Reserve - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTALS	$ 10,177	$ 11,000	$ 7,390	$ 11,000	$ 11,000

City of Polk City Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 532** V. Matt Williams Water Plant

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	
311	Engineering Services	$ -	
312	Professional Services – Other	$ -	
315	Inmate Labor	$ -	
400	Travel and Training	$ -	
410	Communication Services	$ -	
430	Utilities	$ 11,000.00	Lakeland Electric - power for plant.
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ -	
464	Vehicle Fuel	$ -	
465	Vehicle Maintenance	$ -	
492	recording, fees and licenses	$ -	
493	Equipment Rental	$ -	
510	Office Supplies	$ -	
520	Operating Supplies	$ -	
524	Chemicals	$ -	
525	Uniforms	$ -	
530	Road Materials & Supplies	$ -	
540	Books, Publications, Subscriptions &	$ -	
Capital Expenditures			
620	Buildings	$ -	
640	Machinery and equipment	$ -	

City of Polk Ci[illegible] Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-533-100	**WATER OPERATIONS - PERSONNEL EXPENSES**					
05-533-120	Regular Salary - Wages - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-130	Other Salaries and Wages - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-140	Overtime - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-160	Bonuses and Gift Certificates - Water Op	$ -	$ -	$ -	$ -	$ -
05-533-210	Fica Taxes - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-220	Retirement Contribution - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-230	Life & Health Insurance - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-240	Worker's Compensation - Water Oper	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-533-300	**WATER OPERATIONS - OPERATING EXPENSES**					
05-533-305	Contract Labor - Water Oper	$ 258,413	$ 277,500	$ 178,891	$ 294,027	$ 294,027
05-533-310	Professional Services - Water Oper	$ 3,293	$ -	$ 350	$ 2,500	$ 2,500
05-533-311	Engineering Services - Water Oper	$ 35,373	$ 12,500	$ 1,498	$ 12,500	$ 12,500
05-533-312	Professional Services - Other - Water Op	$ 914	$ 2,500	$ -	$ 2,500	$ 2,500
05-533-315	Inmate Labor - Water Oper	$ 11,524	$ 11,900	$ 8,701	$ 13,000	$ 11,525
05-533-400	Travel and Training - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-410	Communication Services - Water Oper	$ 650	$ 600	$ 325	$ 500	$ 500
05-533-420	Education Reimbursement - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-430	Utilities - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-440	Rentals and Leases - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-450	Liability Insurance - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-460	Repairs and Maintenance - Water Oper	$ 32,283	$ 16,794	$ 12,938	$ 19,294	$ 19,294
05-533-464	Vehicle Fuel - Water Oper	$ 7,864	$ 6,000	$ 3,907	$ 7,000	$ 7,000
05-533-465	Vehicle Maintenance - Water Oper	$ 293	$ 1,000	$ 782	$ 1,500	$ 1,500
05-533-470	Printing and Reproduction - Water Oper	$ 60	$ -	$ -	$ -	$ -
05-533-480	Promo Activities & Legal Ads - Water Ope	$ -	$ -	$ -	$ -	$ -
05-533-490	Other Current Charges - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-492	Recording & Other Fees - Water Oper	$ 4,500	$ 4,400	$ -	$ 4,500	$ 4,500
05-533-493	Equipment Rental - Water Oper	$ -	$ -	$ -	$ 1,500	$ 1,500
05-533-510	Office Supplies - Water Oper	$ 27	$ -	$ -	$ -	$ -
05-533-520	Operating Supplies - Water Oper	$ 3,272	$ 25,000	$ 5,179	$ 30,000	$ 30,000
05-533-524	Chemicals - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-525	Uniforms - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-530	Road Materials & Supplies - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-540	Books, Pub., Sub., & Memberships - Water	$ 1,090	$ 1,400	$ -	$ 1,100	$ 1,100
		$ 359,556	$ 359,594	$ 212,571	$ 389,921	$ 388,446
05-533-600	**WATER OPERATIONS - CAPITAL OUTLAY**					
05-533-605	Depreciation Expense - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-610	Land - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-620	Buildings - Water Oper	$ -	$ -	$ -	$ -	$ -

City of Polk Cit Budget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-533-630	Improvements Other than Building - Water	$ 899	$ -	$ -	$ -	$ -
05-533-631	Improvements Other than Bldg - CDBG Exps	$ 22,043	$ 373,416	$ 278,574	$ -	$ -
05-533-634	SCADA System - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-640	Machinery & Equipment - Water Oper	$ -	$ 5,000	$ 1,567	$ 3,000	$ 3,000
05-533-650	Construction In Progress - Water Oper	$ 100	$ -	$ -	$ -	$ -
05-533-660	Books, Pub.& Library Materials - Water O	$ -	$ -	$ -	$ -	$ -
		$ 23,042	$ 378,416	$ 280,141	$ 3,000	$ 3,000
05-533-700	**WATER OPERATIONS - DEBT SERVICE**					
05-533-710	Principal - Water Oper	$ (33,986)	$ -	$ -	$ 7,987	$ 7,987
05-533-720	Interest - Water Oper	$ 92,816	$ 100,948	$ 50,474	$ 100,948	$ 100,948
05-533-730	Other Debt Service Costs - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-733	Mandated Reserve - Water Oper	$ -	$ 6,846	$ 4,564	$ 6,846	$ 6,846
		$ 58,830	$ 107,794	$ 55,038	$ 115,781	$ 115,781
05-533-900	**WATER OPERATIONS - OTHER USES**					
05-533-905	Transfer to Utility Fund - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-920	Transfer to General Fund - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-992	Unemployment Claims - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-993	Transfer to Reserve - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-994	Bank Fees - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-995	Refund of Overpayments - Water Oper	$ 193	$ -	$ -	$ -	$ -
05-533-997	Conservation Project - Water Oper	$ -	$ 3,000	$ -	$ -	$ -
05-533-998	Fund Balance - Out of Balance - Water Op	$ -	$ -	$ -	$ -	$ -
05-533-999	Other Non-Operating Charges - Water Oper	$ 2,200	$ -	$ -	$ -	$ -
		$ 2,393	$ 3,000	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 443,821**	**$ 848,804**	**$ 547,750**	**$ 508,702**	**$ 507,227**

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 533** Water Operations

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
305	Contract Labor	$ 294,027.00	Annual contract for Woodard & Curran utility operations. This expense is split evenly with the Sewer operations department (535).
310	Professional Services	$ 2,500.00	Misc services needed outside of the Woodard & Curran contract. Example: special reporting, testing, annual inspections, etc. - $2,500.00.
311	Engineering Services	$ 12,500.00	Misc engineering services.
312	Professional Services – Other	$ 2,500.00	Misc professional services
315	Inmate Labor	$ 13,000.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
400	Travel and Training	$ -	
410	Communication Services	$ 500.00	Nextel and Brighthouse services.
430	Utilities	$ -	
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ 19,294.00	Possible repair and maintenance above the Woodard & Curran contract - $15,000. $2,794.00 for the Neptune maintenance for the handhelds & software. $1,500.00 for the Master Meter maintenance for the handheld & software. Generator inspection and maintenance.
464	Vehicle Fuel	$ 7,000.00	
465	Vehicle Maintenance	$ 1,500.00	
470	Printing & Reproduction	$ -	
492	Recording & Other Fees	$ 4,500.00	Annual water license fees to Polk County Health Dept
493	Equipment Rental	$ 1,500.00	Diesel generator, bypass pump, etc.
510	Office Supplies	$ -	
520	Operating Supplies	$ 30,000.00	$30,000.00 for meter replacement program.
524	Chemicals	$ -	
525	Uniforms	$ -	
530	Road Materials & Supplies	$ -	
540	Books, Publications, Subscriptions &	$ 1,100.00	Dues for Florida Rural Water Assoc, etc.
Capital Expenditures			
630	Improvements Other Than Buildings	$ -	
631	Improvements Other than Bldg - CDBG Exps	$ -	
640	Machinery & Equipment	$ 3,000.00	3" Myers Portable Mud Pump

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 533** Water Operations

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
650	Construction In Progress	$ -	
Debt Service			
710	Principal	$ 7,987.00	Fifth Third Bank Revenue Bond - $7,987.00.
720	Interest	$ 100,948.00	Fifth Third Bank Revenue Bond - $100,948.26
730	Other Debt Service Costs	$ -	
733	Mandated Reserve	$ 6,846.00	$6,846 Fifth Third Bank Revenue Bond renewal, replacements, and improvements (Total to set aside for the Fifth Third loan is $30,000.00 - this is split between Sewer and Water).
Other Uses			
920	Transfer to General Fund	$ -	
992	Unemployment Claims.	$ -	
993	Transfer to Reserve	$ -	
994	Bank Fees.	$ -	
995	Refund of Overpayments	$ -	
996	Bad Debt Expense	$ -	
997	Conservation Project	$ -	
999	Other Non-Operating Charges..	$ -	

City of Polk Ci_ ;udget Worksheet

Account Number	Account Description	FY12 Actual	FY13 - Budget	FY13 - 05/31/13 YTD Actual	FY14 - Dept Requested	FY14 - Proposed
05-590-300	**NON-DEPARTMENTAL - OPERATING EXPENSES**					
05-590-310	Professional Services - Non-Dept	$ 2,025	$ -	$ -	$ -	$ -
05-590-312	Professional Services – Other - Non-Dept	$ -	$ 45,000	$ 13,393	$ 16,835	$ 16,835
05-590-320	Accounting and Auditing - Non-Dept	$ -	$ 28,418	$ 29,063	$ 35,577	$ 35,577
05-590-420	Education Reimbursement - Non-Dept	$ -	$ -	$ -	$ -	$ -
05-590-440	Rentals & Leases - Non-Dept	$ -	$ -	$ -	$ 12,421	$ 12,421
05-590-450	Liability Insurance - Non-Dept	$ -	$ 44,000	$ 41,439	$ 44,000	$ 44,000
05-590-520	Operating Supplies - Non-Dept	$ -	$ -	$ -	$ 11,000	$ 11,000
		$ 2,025	$ 117,418	$ 83,895	$ 119,833	$ 119,833
05-590-600	**NON-DEPARTMENTAL - CAPITAL OUTLAY**					
05-590-630	Improvements Other Than Buildings	$ 17,179	$ 873,906	$ 719,628	$ -	$ -
		$ 17,179	$ 873,906	$ 719,628	$ -	$ -
05-590-900	**NON-DEPARTMENTAL - OTHER USES**					
05-590-920	Transfer to General Fund - Non-Dept	$ 322,197	$ 290,943	$ -	$ 240,000	$ 242,950
05-590-930	Transfer to Water Impact Fees Reserves - Non-Dept	$ -	$ -	$ -	$ 26,205	$ 26,205
05-590-931	Transfer to Sewer Impact Fees Reserves - Non-Dept	$ -	$ -	$ -	$ 66,225	$ 66,225
05-590-940	Transfer to Unrestricted Reserves - Non-Dept	$ -	$ -	$ -	$ -	$ -
05-590-941	Emergencies and Contingencies - Non-Dept	$ -	$ -	$ -	$ 48,044	$ 48,044
05-590-942	Reserves - Capital Outlay Purchases - Non-Dept	$ -	$ -	$ -	$ 19,667	$ 19,667
05-590-993	Transfer to Reserve - Non-Dept	$ -	$ 215,093	$ 73,944	$ -	$ -
05-590-994	Bank Fees - Non-Dept	$ 1,835	$ 684	$ 165	$ -	$ -
05-590-995	Refund of Overpayments - Non-Dept	$ -	$ 250	$ -	$ -	$ -
05-590-996	Bad Debt - Non-Dept	$ 17,069	$ 81,503	$ -	$ 62,500	$ 62,500
05-590-999	Other Non-Operating Charges - Non-Dept	$ 4,799	$ 2,000	$ 21	$ -	$ -
		$ 345,900	$ 590,473	$ 74,130	$ 462,641	$ 465,591
	DEPARTMENT TOTAL	$ 365,104	$ 1,581,797	$ 877,653	$ 582,474	$ 585,424

City of Polk Cit Budget Worksheet

Fund: Enterprise **Department: 590** Non-Departmental

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	
312	Professional Services – Other	$ 16,835.00	Civic Plus - $5,836 x 67% = $3,910 for Web Hosting. MCSJ Software & Hardware Maintenance (67%) = $9,700.00. Both of these are expensed between the GF (33%) and EF (67%). Plus $1,200.00 for the WIPP utility online payment portal software and maintenance. Plus $1,500 for DACBond for the ongoing annual filing/storage fee for financial reporting for the 5th 3rd bond. Plus $525 to Wells Fargo (bond annual registrar/paying agent).
320	Accounting & Auditing	$ 35,577.00	George Cotellis - $20,000 x 67% = $13,400. Brynjulfson CPA - $33,100 x 67% = $22,177 (Includes addl cost for CDBG single audit). Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%).
440	Rentals & Leases	$ 12,421.00	Mailfinance lease (Postage Machine & Letter Folding Machine) - $10,278.00. Konica Copier lease - $2,143.00
450	Liability Insurance	$ 44,000.00	PGIT Property and General Liability Insurance $30,000 - This is expensed between the General and Enterprise Funds.Water plant pollution insurance - $14,000.
520	Operating Supplies	$ 11,000.00	Postage Expense - Enterprise Fund departments
Capital Expenditures		$ -	
630	Improvements Other Than Buildings	$ -	5th 3rd Bond Capital Improvements Project.
Other Uses			
920	Transfer to General Fund	$ 242,950.00	Enterprise Fund allocation for a percentage of certain GF expenses (Salaries w/benefits, Attorney Expense, GF USDA Debt Payment, GF 5th 3rd Bond Payment).
930	Transfer to Water Impact Fees Restricted Cash Account	$ 26,205.00	For restricted water impact fees.
931	Transfer to Sewer Impact Fees Restricted Cash Account	$ 66,225.00	For restricted sewer impact fees.
940	Transfer to Unrestricted Reserves	$ -	
941	Transfer to Emergencies and Contingencies Reserves	$ 48,044.00	
942	Reserves - Capital Outlay Purchases	$ 19,667.00	$19,667.00 - Mobile generator for all stations (Wastewater Dept 535).

City of Polk City Budget Worksheet

Fund: Enterprise **Department: 590** Non-Departmental

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Justification
991	Aids to Private Organizations.	$ -	
992	Unemployment Claims.	$ -	
994	Bank Fees.	$ -	Bank Service Charges
995	Refund of Overpayments	$ -	To refund credit balances on closed utility accounts.
996	Bad Debt Expense	$ 62,500.00	Utility account balances realized as uncollectable (water, sewer, and irrigation); or current fiscal year revenue uncollectable in the current year. Includes readiness to serve charge revenues.
999	Other Non-Operating Charges.	$ -	Other miscellaneous charges that don't belong in any other Enterprise Fund departmental expense accounts.

CAPITAL IMPROVEMENTS PROGRAM FY14 - 18

City of Polk City
Capital Improvements Program (CIP) - Summarized by Fund
Fiscal Years 2014 - 2018

Project Name	Project Task	GL Acct	FY14	FY15	FY16	FY17	FY18
General Fund:							
Machinery and Equipment - JAG Grant - Law Enforcement	Surveillance equipment for the Library, Activity Center, and Public Works building.	01-521-649	$4,731.00				
Machinery and Equipment - JAG Grant - Law Enforcement		01-521-649		$5,000.00			
Machinery and Equipment - JAG Grant - Law Enforcement		01-521-649			$5,000.00		
Machinery and Equipment - JAG Grant - Law Enforcement		01-521-649				$5,000.00	
Machinery and Equipment - JAG Grant - Law Enforcement		01-521-649					$5,000.00
Public Works - Improvements Other than Buildings - General Govt Bldgs	Storage shed for Gas Cans, Mowers, Trimmers, and Sheriff's Golf Cart.	01-539-633	$5,500.00				
Paving/Street Repair	Paving - Honey Bee Area	01-541-630	$116,222.00				
Paving/Street Repair	Paving - Citrus Grove Blvd	01-541-630			$80,000.00		
Paving/Street Repair	Paving - Sunshine, Sunrise area	01-541-630					$80,000.00
Machinery and Equipment - Library	2 Computers - To be paid with cash carryforward from FY13.	01-571-640	$2,000.00				
Books, Pub, and Library Materials - Library	New books & materials for Library	01-571-660	$10,000.00				
Books, Pub, and Library Materials - Library	New books & materials for Library	01-571-660		$10,000.00			
Books, Pub, and Library Materials - Library	New books & materials for Library	01-571-660			$10,000.00		
Books, Pub, and Library Materials - Library	New books & materials for Library	01-571-660				$10,000.00	
Books, Pub, and Library Materials - Library	New books & materials for Library	01-571-660					$10,000.00
Improvements Other than Buildings - Parks	Portable sound system for Freedom Park	01-572-630	$4,976.00				
Total General Fund CIP Per Fiscal Year			**$143,429.00**	**$15,000.00**	**$95,000.00**	**$15,000.00**	**$95,000.00**

Project Name	Project Task	GL Acct	FY14	FY15	FY16	FY17	FY18
Enterprise Fund:							
Repairs and Maintenance - Mt. Olive WTP	Jacob Water Facility MCC R&R	05-530-460			$18,000.00		
Repairs and Maintenance - Commonwealth WTP	Commonwealth Water Facility MCC R&R	05-531-460				$15,000.00	
Engineering - Water Operations	Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)	05-533-311				$5,000.00	
Engineering - Water Operations	Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)	05-533-311					$5,000.00
Machinery and Equipment - Water Operations	Clearwater Neighborhood Water Line R&R	05-533-460		$25,000.00			
Machinery and Equipment - Water Operations	Honeybee Neighborhood Water Line R&R	05-533-460			$25,000.00		
Operating Supplies - Water Operations	Water Meter Replacement Program	05-533-520		$30,000.00			
Operating Supplies - Water Operations	Water Meter Replacement Program	05-533-520			$30,000.00		
Operating Supplies - Water Operations	Water Meter Replacement Program	05-533-520				$30,000.00	
Operating Supplies - Water Operations	Water Meter Replacement Program	05-533-520					$30,000.00
Machinery and Equipment - Water Operations	3" Myers Portable Mud Pump	05-533-640	$3,000.00				
Machinery and Equipment - Water Operations	3" Portable High Volume Trash Pump	05-533-640		$3,000.00			
Engineering - Sewer Operations	Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)	05-535-311				$5,000.00	
Engineering - Sewer Operations	Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)	05-535-311					$5,000.00
Repair and Maintenance - Sewer Operations	Wastewater Sprayfield Pump/Controls R&R	05-535-460		$21,000.00			
Repair and Maintenance - Sewer Operations	Wastewater Collection System Inspection/Flushing	05-535-460		$8,000.00			
Repair and Maintenance - Sewer Operations	Wastewater Lift Station #1 Pumps and Risers R&R	05-535-460			$9,000.00		

Project Name	Project Task	GL Acct	FY14	FY15	FY16	FY17	FY18
Repair and Maintenance - Sewer Operations	Wastewater Lift Station #2 Panel Replacement	05-535-460			$14,000.00		
Repair and Maintenance - Sewer Operations	Wastewater Collection System Inspection/Flushing	05-535-460			$10,000.00		
Repair and Maintenance - Sewer Operations	Wastewater Collection System Inspection/Flushing	05-535-460				$15,000.00	
Repair and Maintenance - Sewer Operations	Wastewater Collection System Inspection/Flushing	05-535-460					$15,000.00
Machinery and Equipment - Sewer Operations	Mobile Generator Set for all Stations - $59,000.00. **Set 1/3 of cost aside in FY14', FY15, and the remainder in FY16'. Will be purchased in FY16'.	05-535-640	$19,666.67	$19,666.67	$19,666.66		
Machinery and Equipment - Sewer Operations	Mobile Generator Set for all Stations	05-535-640				$45,000.00	
Total Enterprise Fund CIP Per Fiscal Year			**$22,666.67**	**$106,666.67**	**$125,666.66**	**$115,000.00**	**$55,000.00**

	FY14	FY15	FY16	FY17	FY18
Total General and Enterprise Fund CIP Per Fiscal Year	**$166,095.67**	**$121,666.67**	**$220,666.66**	**$130,000.00**	**$150,000.00**

City of Polk City
Capital Improvements Program (CIP)
Fiscal Years 2014 - 2018

FY 2014											
Project Name	Project Task	GL Acct	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Funds	Paid w/ Impact Fees	Paid w/ Streets Restricted Cash	Paid w/Cash Carryforward from FY13'	Paid w/Set Aside Reserves	Set aside in Reserves to purchase in future FY.
Machinery and Equipment - JAG Grant - Law Enforcement	Surveillance equipment for the Library, Activity Center, and Public Works building.	01-521-649	$4,731.00			$4,731.00					
Public Works - Improvements Other than Buildings - General Govt Bldgs	Storage shed for Gas Cans, Mowers, Trimmers, and Sheriff's Golf Cart.	01-539-633	$5,500.00	$5,500.00							
Paving/Street Repair	Paving - Honey Bee Area	01-541-630	$116,222.00					$116,222.00			
Machinery and Equipment - Library	2 Computers - To be paid with cash carryforward from FY13.	01-571-640	$2,000.00						$2,000.00		
Books, Pub, and Library Materials - Library	New books & materials for Library	01-571-660	$10,000.00	$10,000.00							
Improvements Other than Buildings - Parks	Portable sound system for Freedom Park	01-572-630	$4,976.00	$4,976.00							
Machinery and Equipment - Water Operations	3" Myers Portable Mud Pump	05-533-640	$3,000.00	$3,000.00							
Machinery and Equipment - Sewer Operations	Mobile Generator Set for all Stations - $59,000.00. **Set 1/3 of cost aside in FY14', FY15, and the remainder in FY16'. Will be purchased in FY16'.	06-590-942									$19,666.67
			$146,429.00	$23,476.00	$0.00	$4,731.00	$0.00	$116,222.00	$2,000.00	$0.00	$19,666.67

City of Polk City
Capital Improvements Program (CIP)
Fiscal Years 2014 - 2018

FY 2015												
Project Name	Project Task	GL Acct	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Funds	Paid w/ Impact Fees	Paid w/ Streets Restricted Cash	Paid w/Cash Carryforward	Paid w/Set Aside Reserves	Set aside in Reserves to purchase in future FY.
Machinery and Equipment - JAG Grant - Law Enforcement		01-521-649	$5,000.00			$5,000.00					
Books, Pub, and Library Materials - Library	New books & materials for Library	01-571-660	$10,000.00	$10,000.00							
Machinery and Equipment - Water Operations	Clearwater Neighborhood Water Line R&R	05-533-460	$25,000.00	$25,000.00							
Operating Supplies - Water Operations	Water Meter Replacement Program	05-533-520	$30,000.00			$30,000.00					
Machinery and Equipment - Water Operations	3" Portable High Volume Trash Pump	05-533-640	$3,000.00	$3,000.00							
Repair and Maintenance - Sewer Operations	Wastewater Sprayfield Pump/Controls R&R	05-535-460	$21,000.00	$21,000.00							
Repair and Maintenance - Sewer Operations	Wastewater Collection System Inspection/Flushing	05-535-460	$8,000.00	$8,000.00							
Machinery and Equipment - Sewer Operations	Mobile Generator Set for all Stations - $59,000.00. **Set 1/3 of cost aside in FY14', FY15, and the remainder in FY16'. Will be purchased in FY16'.	05-590-942									$19,666.67
			$102,000.00	$67,000.00	$0.00	$35,000.00	$0.00	$0.00	$0.00	$0.00	$19,666.67

City of Polk City
Capital Improvements Program (CIP)
Fiscal Years 2014 - 2018

FY 2016											
Project Name	Project Task	GL Acct	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Funds	Paid w/ Impact Fees	Paid w/ Streets Restricted Cash	Paid w/Cash Carryforward	Paid w/Set Aside Reserves	Set aside in Reserves to purchase in future FY.
Machinery and Equipment - JAG Grant - Law Enforcement		01-521-649	$5,000.00			$5,000.00					
Paving/Street Repair	Paving - Citrus Grove Blvd	01-541-630	$80,000.00					$80,000.00			
Books, Pub, and Library Materials - Library	New books & materials for Library	01-571-660	$10,000.00	$10,000.00							
Repairs and Maintenance - Mt. Olive WTP	Jacob Water Facility MCC R&R	05-530-460	$18,000.00	$18,000.00							
Machinery and Equipment - Water Operations	Honeybee Neighborhood Water Line R&R	05-533-460	$25,000.00	$25,000.00							
Operating Supplies - Water Operations	Water Meter Replacement Program	05-533-520	$30,000.00			$30,000.00					
Repair and Maintenance - Sewer Operations	Wastewater Lift Station #1 Pumps and Risers R&R	05-535-460	$9,000.00	$9,000.00							
Repair and Maintenance - Sewer Operations	Wastewater Lift Station #2 Panel Replacement	05-535-460	$14,000.00	$14,000.00							
Repair and Maintenance - Sewer Operations	Wastewater Collection System Inspection/Flushing	05-535-460	$10,000.00	$10,000.00							
Machinery and Equipment - Sewer Operations	Mobile Generator Set for all Stations - $59,000.00. **Set 1/3 of cost aside in FY14', FY15, and the remainder in FY16'. Will be purchased in FY16' with the cash carryforward.	05-535-460	$59,000.00	$19,666.66						$39,333.34	
			$260,000.00	$105,666.66	$0.00	$35,000.00	$0.00	$80,000.00	$0.00	$39,333.34	$0.00

City of Polk City
Capital Improvements Program (CIP)
Fiscal Years 2014 - 2018

FY 2017											
Project Name	Project Task	GL Acct	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Funds	Paid w/ Impact Fees	Paid w/ Streets Restricted Cash	Paid w/Cash Carryforward	Paid w/Set Aside Reserves	Set aside in Reserves to purchase in future FY.
Machinery and Equipment - JAG Grant - Law Enforcement		01-521-649	$5,000.00			$5,000.00					
Books, Pub, and Library Materials - Library	New books & materials for Library	01-671-660	$10,000.00	$10,000.00							
Repairs and Maintenance - Commonwealth WTP	Commonwealth Water Facility MCC R&R	05-531-460	$15,000.00	$15,000.00							
Engineering - Water Operations	Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)	05-533-311	$5,000.00	$5,000.00							
Operating Supplies - Water Operations	Water Meter Replacement Program	05-533-520	$30,000.00			$30,000.00					
Engineering - Sewer Operations	Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)	05-535-311	$5,000.00	$5,000.00							
Repair and Maintenance - Sewer Operations	Wastewater Collection System Inspection/Flushing	05-535-460	$15,000.00	$15,000.00							
Machinery and Equipment - Sewer Operations	Mobile Generator Set for all Stations	05-535-640	$45,000.00	$45,000.00							
			$130,000.00	$95,000.00	$0.00	$35,000.00	$0.00	$0.00	$0.00	$0.00	$0.00

City of Polk City
Capital Improvements Program (CIP)
Fiscal Years 2014 - 2018

FY 2018											
Project Name	Project Task	GL Acct	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Funds	Paid w/ Impact Fees	Paid w/ Streets Restricted Cash	Paid w/Cash Carryforward	Paid w/Set Aside Reserves	Set aside in Reserves to purchase in future FY.
Machinery and Equipment - JAG Grant - Law Enforcement		01-521-649	$5,000.00			$5,000.00					
Paving/Street Repair	Paving - Sunshine, Sunrise area	01-541-630	$80,000.00					$80,000.00			
Books, Pub, and Library Materials - Library	New books & materials for Library	01-571-660	$10,000.00	$10,000.00							
Engineering - Water Operations	Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)	05-533-311	$5,000.00	$5,000.00							
Operating Supplies - Water Operations	Water Meter Replacement Program	05-533-520	$30,000.00			$30,000.00					
Engineering - Sewer Operations	Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)	05-535-311	$5,000.00	$5,000.00							
Repair and Maintenance - Sewer Operations	Wastewater Collection System Inspection/Flushing	05-535-460	$15,000.00	$15,000.00							
			$150,000.00	$35,000.00	$0.00	$35,000.00	$0.00	$80,000.00	$0.00	$0.00	$0.00

DEBT SERVICE

EXPENDITURES

City of Polk City

Debt Service Summary

FY14'

GL Acct #	Vendor	Loan	Principal	Interest	Mandated Reserves	Total
01-517.710	USDA	USDA Public Facilities Loan	$38,709.00			$38,709.00
01-517.710	Wells Fargo	2011 Fifth Third Bank Revenue Bond	$165,000.00			$165,000.00
Total 01-517.710 (Principal Exp)						**$203,709.00**
01-517.720	USDA	USDA Public Facilities Loan		$63,379.52		$63,379.52
01-517.720	Wells Fargo	2011 Fifth Third Bank Revenue Bond		$2,887.50		$2,887.50
Total 01-517.720 (Interest Exp)						**$66,267.02**
01-517.733	USDA	USDA Public Facilities Loan			$14,828.83	$14,828.83
Total 01-517.733 (Mandated Reserves)						**$14,828.83**
05-535.710	DEP	DEP SRF Loan Payment	$35,654.12			$35,654.12
05-535.710	Wells Fargo	2011 Fifth Third Bank Revenue Bond	$27,013.00			$27,013.00
Total 05-535.710 (Principal Exp)						**$62,667.12**
05-535.720	DEP	DEP SRF Loan Payment		$64,345.88		$64,345.88
05-535.720	Wells Fargo	2011 Fifth Third Bank Revenue Bond		$341,419.24		$341,419.24
Total 05-535.720 (Interest Exp)						**$405,765.12**
05-535.733	Wells Fargo	2011 Fifth Third Bank Revenue Bond			$23,154.00	$23,154.00
Total 05-535.733 (Mandated Reserves)						**$23,154.00**
05-533.710	Wells Fargo	2011 Fifth Third Bank Revenue Bond	$7,987.00			$7,987.00
Total 05-533.710 (Principal Exp)						**$7,987.00**
05-533.720	Wells Fargo	2011 Fifth Third Bank Revenue Bond		$100,948.26		$100,948.26
Total 05-533.720 (Interest Exp)						**$100,948.26**
05-533.733	Wells Fargo	2011 Fifth Third Bank Revenue Bond			$6,846.00	$6,846.00
Total 05-533.733 (Mandated Reserves)						**$6,846.00**
				Grand Total		**$892,172.35**

City of Polk City
Current Debt Schedule
4/9/2013

		Series 2007 - 4.125% Interest	*Not a debt. Money set aside per bond requirements	2.41% Interest	4.97% Interest	*Not a debt. Money set aside per bond requirements	
		Annual Payments	Money set aside for reserves	Semiannual Payments	Semiannual Payments	Money set aside for renewal, replacement, and Improvements	
		1) USDA GF	1) USDA GF	2) DEP	3) Fifth Third Bank	3) Fifth Third Bank	Total Per Fiscal Year
FY	2014	$102,088.52	$14,828.83	$100,000.00	$645,255.00	$30,000.00	$892,172.35
	2015	$102,088.77	$14,828.83	$174,208.08	$646,667.50	$30,000.00	$967,793.18
	2016	$102,089.15	$14,828.83	$174,208.08	$645,517.50	$30,000.00	$966,643.56
	2017	$102,088.93	$14,828.83	$174,208.08	$644,217.50		$935,343.34
	2018	$102,089.30		$174,208.08	$647,767.50		$924,064.88
	2019	$102,089.30		$174,208.08	$646,017.50		$922,314.88
	2020	$102,088.88		$174,208.08	$647,967.50		$924,264.46
	2021	$102,088.85		$174,208.08	$648,367.50		$924,664.43
	2022	$102,088.88		$174,208.08	$648,367.50		$924,664.46
	2023	$102,088.50		$174,208.08	$647,967.50		$924,264.08
	2024	$102,089.12		$174,208.08	$647,167.50		$923,464.70
	2025	$102,088.95		$174,208.08	$645,617.50		$921,914.53
	2026	$102,089.11		$174,208.08	$643,292.50		$919,589.69
	2027	$102,088.52		$174,208.08	$645,167.50		$921,464.10
	2028	$102,088.96		$174,208.08	$645,992.50		$922,289.54
	2029	$102,088.99		$174,208.08	$646,142.50		$922,439.57
	2030	$102,089.02		$174,208.08	$645,100.00		$921,397.10
	2031	$102,089.28		$174,208.08	$648,000.00		$924,297.36
	2032	$102,088.76		$174,208.08	$644,000.00		$920,296.84
	2033	$102,089.32		$174,208.07	$644,250.00		$920,547.39
	2034	$102,088.50			$643,500.00		$745,588.50
	2035	$102,088.74			$646,750.00		$748,838.74
	2036	$102,089.14			$643,750.00		$745,839.14
	2037	$101,186.60			$644,750.00		$745,936.60
	2038				$644,500.00		$644,500.00
	2039				$648,000.00		$648,000.00
	2040				$645,000.00		$645,000.00
	2041				$645,750.00		$645,750.00
		$2,449,232.09	**$59,315.32**	**$3,409,953.51**	**$18,084,842.50**	**$90,000.00**	**$24,093,343.42**

Audit Notes to Long-Term Obligations Table:

Governmental Activities:

1) Series 2007 Revenue Bonds – The USDA Rural Utilities Service Series 2007 Revenue Bonds are secured primarily by the communication services tax and the half cent sales tax. The Series 2007 bonds bear interest at 4.125% with a final maturity of December 1, 2023. The bond proceeds were used to retire the Series 2006 Capital Improvement Revenue Bond Anticipation Note which was used to construct the new City administration facilities. The Series 2007 bonds require the maintenance of sinking and reserve funds.

Audit Notes to Long-Term Obligations Table:

Business-Type Activities:

2) Installment Note to Florida Department of Environmental Protection (WW 51201P) - This note is secured by the net revenues of the sewer system and sewer impact fees. The note bears interest at 2.41%, with semi-annual principal and interest payments on March 15 and September 15 with a final maturity in September 2033. The note proceeds were used to fund the planning, administrative, and engineering costs for construction of wastewater transmission, collection, reuse and treatment facilities. The note requires the maintenance of a sinking fund.

3) Series 2011 A&B Bonds Payable to Fifth Third Bank - This note payable bears interest at 4.97% and is secured by the (See below*).
The principal payments are annual on August 1st, and the interest payments are semi-annual on February 1st and August 1st. The bond proceeds were used to pay off the USDA SF and WF notes, Suntrust note, Polk County Sprayfield loan, and the $531,000.00 in past due impact fees due to Polk County. This loan also provided Polk City with: 1) $850,000.00 to purchase the Cardinal Hill property, 2) $1,370,000.00 for utility capital needs, 3) $648,367.50 for an Enterprise Fund debt service reserve fund for this bond, and 4) miscellaneous issuance costs in obtaining the bond. The 5th 3rd bonds require the maintenance of sinking and reserve funds, as well as a renewal, replacement, and improvements fund.

*This bond is secured by a pledge of and are payable solely from the net revenues of the system, certain public service tax revenues and, until applied in accordance with the provisions of the Bond Resolution, the moneys on deposit in the various funds and accounts pursuant to the bond resolution except (A) for the rebate fund, (B) to the extent moneys therein shall be required to pay the cost of operation and maintenance in accordance with the terms of the bond resolution, and © to the extent moneys on deposit in the 2011 reserve fund subaccount or the project fund shall be pledged solely for the payment of the series of bonds for which it was established in accordance with the provisions of the bond resolution (collectively - the 'pledged revenues').
Pledged: Water & Sewer Utility Revenues, WAC/SAC & Readiness to Serve Charges, and the Public Service Tax.

PAYROLL SUMMARY

EXPENDITURES

City of Polk City
Payroll & Benefits for FY14'
8/13/2013

Employee ID	Employee	.120 Proposed 2013-2014 Total Salary	.130 Car Allowance	.210 FICA Taxes 7.65%	.230 United Healthcare	.230 Reliance Life Insurance	.230 Reliance L.T.D.	.160 Bonuses (Christmas)	.220 FL Retirement	.240 Workman's Comp	Total Benefits	EF Payroll Allocation: EF %	EF Payroll Allocation: Employee Total Benefits x EF %
00047	Mayor LaCascia	$ 1,563.22	$ -	$ 137.65	$ -	$ -	$ -	$ 236.15	$ -	$ 3.28	$ 1,940.31	12.50%	$ 242.54
00049	Vice Mayor Blethen	$ 781.62	$ -	$ 77.86	$ -	$ -	$ -	$ 236.15	$ -	$ 1.64	$ 1,097.27	12.50%	$ 137.16
00048	Councilperson Block	$ 781.62	$ -	$ 77.86	$ -	$ -	$ -	$ 236.15	$ -	$ 1.64	$ 1,097.27	12.50%	$ 137.16
00054	Councilperson Prestage	$ 781.62	$ -	$ 77.86	$ -	$ -	$ -	$ 236.15	$ -	$ 1.64	$ 1,097.27	12.50%	$ 137.16
00050	Councilperson Kimsey	$ 781.62	$ -	$ 77.86	$ -	$ -	$ -	$ 236.15	$ -	$ 1.64	$ 1,097.27	12.50%	$ 137.16
00011	Mayor Penton (Retired)*	$ 724.99	$ -	$ 55.46	$ -	$ -	$ -	$ -	$ -	$ 1.52	$ 781.97	12.50%	$ 97.75
Total Dept 511 - Legislative		**$ 5,414.67**	**$ -**	**$ 504.55**	$ -	$ -	$ -	**$ 1,180.75**	**$ -**	**$ 11.37**	**$ 7,111.34**		**$ 888.92**
					$		-						
00042	Jackson, Patricia	$ 72,000.00	$ 4,800.00	$ 5,893.27	$ 7,492.68	$ 111.00	$ 180.68	$ 236.15	$ 13,183.20	$ 151.20	$ 104,058.18	12.50%	$ 13,007.27
00055	Dunn, Sheandolen	$ 42,000.00	$ -	$ 3,231.07	$ 7,492.68	$ 111.00	$ 144.00	$ 236.15	$ 2,919.00	$ 88.20	$ 56,222.10	12.50%	$ 7,027.76
Total Dept 512 - Executive		**$ 114,000.00**	**$ 4,800.00**	**$ 9,124.33**	**$ 14,985.36**	**$ 222.00**	**$ 334.68**	**$ 472.30**	**$ 16,102.20**	**$ 239.40**	**$ 160,280.27**		**$ 20,035.03**
					$		15,542.04						
00000	Vacant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	12.50%	$ -
Total Dept 513 - City Clerk		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
					$		-						
00017	Lawson, Pamela	$ 48,035.52	$ -	$ 3,692.78	$ 7,492.68	$ 111.00	$ 223.92	$ 236.15	$ 3,338.47	$ 100.87	$ 63,231.40	15%	$ 9,484.71
00018	Knowles, Joanna	$ 28,560.00	$ -	$ 2,202.91	$ 7,492.68	$ 111.00	$ 128.76	$ 236.15	$ 1,984.92	$ 59.98	$ 40,776.39	15%	$ 6,116.46
Total Dept 516 - Finance		**$ 76,595.52**	**$ -**	**$ 5,895.69**	**$ 14,985.36**	**$ 222.00**	**$ 352.68**	**$ 472.30**	**$ 5,323.39**	**$ 160.85**	**$ 104,007.79**		**$ 15,601.17**
					$		15,560.04						
00034	Delp, Kathleen	$ 42,120.00	$ -	$ 3,240.25	$ 7,492.68	$ 111.00	$ 157.92	$ 236.15	$ 2,927.34	$ 88.45	$ 56,373.79	5%	$ 2,818.69
Total Dept 524 - Building		**$ 42,120.00**	**$ -**	**$ 3,240.25**	**$ 7,492.68**	**$ 111.00**	**$ 157.92**	**$ 236.15**	**$ 2,927.34**	**$ 88.45**	**$ 56,373.79**		**$ 2,818.69**
					$		7,761.60						
00000	Vacant	$ -	$ -	$ -					$ -	$ -	$ -	0%	
Total Dept 529 - Code Enforcement		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
					$		-						
00000	Asst to Public Works Dir**	$ 14,896.00	$ -	$ 1,157.61	$ -	$ -	$ -	$ 236.15	$ 1,035.27	$ 31.28	$ 17,358.31	5%	$ 867.92
00002	Forsburg, John*	$ 28,369.60	$ -	$ 2,188.34	$ 8,751.48	$ 111.00	$ 240.00	$ 236.15	$ 1,971.69	$ 1,977.36	$ 43,845.62	25%	$ 10,961.40
00010	Harmon, Clifton *	$ 25,704.00	$ -	$ 1,984.42	$ 924.00	$ 111.00	$ 240.00	$ 236.15	$ 1,786.43	$ 1,791.57	$ 32,777.57	25%	$ 8,194.39
00000	Turner, Charles Scott***	$ 19,040.00	$ -	$ 1,474.63	$ -	$ -	$ -	$ 236.15	$ -	$ 1,327.09	$ 22,077.86	25%	$ 5,519.47
Total Dept 541 - Streets		**$ 88,009.60**	**$ -**	**$ 6,805.00**	**$ 9,675.48**	**$ 222.00**	**$ 480.00**	**$ 944.60**	**$ 4,793.39**	**$ 5,127.30**	**$ 116,057.36**		**$ 25,543.08**
					$		10,377.48						
00043	Busch, Linda	$ 31,000.00	$ -	$ 2,389.57	$ 8,751.48	$ 111.00	$ 111.36	$ 236.15	$ 2,154.50	$ 65.10	$ 44,819.16	0%	
00052	Penton, Suzette	$ 21,896.00	$ -	$ 1,693.11	$ 7,492.68	$ 111.00	$ 102.96	$ 236.15	$ 1,521.77	$ 45.98	$ 33,099.65	0%	
Total Dept 571 - Library		**$ 52,896.00**	**$ -**	**$ 4,082.67**	**$ 16,244.16**	**$ 222.00**	**$ 214.32**	**$ 472.30**	**$ 3,676.27**	**$ 111.08**	**$ 77,918.81**		**$ -**
					$		16,680.48						
Total for All Depts/Funds		**$ 379,035.79**	**$ 4,800.00**	**$ 29,652.49**	**$ 63,383.04**	**$ 999.00**	**$ 1,539.60**	**$ 3,778.40**	**$ 32,822.69**	**$ 6,738.45**	**$ 521,749.36**		**$ 64,886.89**
					$		65,921.64						

Notes:

1) The United Healthcare insurance rate is estimated at $624.39 per month per employee for FY14. We also pay a Medicare subsidiary to employees who are Medicare eligible (doing this significantly decreased the city's expense for those employees).

2) The FL Retirement System (FRS) total contribution rate is 21.31% of the city manager's gross payroll, and 9.95% of gross payroll for all other employees. As of July 1st, 2013, the city's portion of the regular employee's rate increased from 5.18% to 6.95% of gross payroll, and for the city manager the city's rate increased from 6.30% to 18.31% of gross payroll. All employee's will continue to pay 3% of the contribution rate.

City's FRS Regular Class Ex	6.95%
City's FRS Senior Mngt Clas	18.31%

BUDGET LINE ITEM

DESCRIPTIONS

City of Polk City

Budget Line Item Descriptions

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City. Listed below is the description of the individual account numbers for the expenditures in our chart of accounts.

Line Item #	Line Item Name	Description
Personnel Expenses		
110	Executive Salaries	Legislative Salaries. This line is for the salary expense of elected officials.
120	Regular Salaries – Wages	Full-time, part-time, and prorated portions of the costs for work performed by employees of the government. The combined salary line items represent approximately 50% of the total operating budget excluding capital.
130	Other Salaries and Wages	Full-time, part-time, and prorated portions of the costs for work performed by temporary or seasonal employees of the government.
140	Overtime	Amounts paid to employees of the government in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated.
160	Bonuses and Gift Certificates	Gift certificates provided by the City to council and employees at Christmas and Thanksgiving.
210	FICA Taxes	The City's portion of the matching share of Social Security and Medicare tax.
220	Retirement Contribution	The City funded retirement contribution for the employees into the Florida Retirement System. The retirement plan is non-contributory and requires 6 years of service to be vested. The cost of retirement benefits fluctuates and is dependant on the rate set by the retirement system. Under the rules of the retirement system, the City begins contributing for each permanent employee immediately upon employment.
230	Life & Health Insurance	The City's share of the employee health, life, dental, accidental death and dismemberment and short-term disability insurances. The City's insurance is obtained through United Health Care and managed by Colonial Health. Because the City is such a small group health insurance is extremely expensive. In addition, there is not an across-the-board rate for the employees. Each employee is rated separately producing different premiums for each employee. In 2003-2004, the employees began paying 20% of the insurance costs. Last year, due to rising insurance costs, the City chose a different coverage plan, which is a flat rate per employee regardless of coverage cost. That plan continues this year regardless of increases in insurance costs.
240	Worker's Compensation	Amounts paid by the City to provide compensation to employees injured on the job. The City Belongs to PIGT, which is currently serviced by Brown and Brown Insurance. The rates are determined by applying a factor to a particular job function and multiplying it by the payroll estimates for that function. Worker's compensation has increased drastically since 1999. The largest single jump was in 2002, reflecting the tragedy of September 11, 1991. Polk City has been fortunate in that we have not had an on the job injury for several years.

City of Polk City

Budget Line Item Descriptions

Line Item #	Line Item Name	Description
Operating Expenses		
305	Contract Labor	Amounts paid to individuals for services rendered to the City. These are part-time workers who are not on our payroll and do not receive benefits.
310	Professional Services	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.
311	Engineering Services	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.
313	Professional Services – Other	Contracted services that are support for employee
315	Inmate Labor	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.
320	Accounting & Auditing	Cost of services for our annual audit.
341	Refuse Disposal – Residential	Amounts paid by the City for the collection and disposal of curbside refuse. This amount is offset by the monthly collection of garbage fees.
342	Refuse Disposal – Commercial	Amounts paid by the City for the collection and disposal of commercial dumpster refuse. This amount is offset by the monthly collection of garbage fees.
400	Travel and Training	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff...
410	Communication Services	Expenditures for communication services utilized by the City.
411	City Hall – Communication	
412	Activity Center – Communication	
413	Public Works - Communication	
420	Education Reimbursement	Reimbursement for higher education directly related to position or job duties.
430	Utilities	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.
431	City Hall – Utilities	
432	Activity Center – Utilities	
433	Public Works – Utilities	
440	Rentals & Leases	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.
450	Liability Insurance	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials
460	Repairs & Maintenance	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.
461	City Hall – Repairs & Maintenance	
462	Activity Center – Repairs & Maintenance	

City of Polk City

Budget Line Item Descriptions

Line Item #	Line Item Name	Description
463	Public Works – Repairs & Maintenance	
464	Vehicle Fuel	Gasoline and diesel for the city's fleet of vehicles.
465	Vehicle Maintenance	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.
470	Printing & Reproduction	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.
480	Promo Activities & Legal Ads	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.
490	Other Current Charges	Expenses of the City that are not classified elsewhere.
492	Recording & Other Fees	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.
493	Equipment Rental	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.
510	Office Supplies	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.
520	Operating Supplies	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.
521	City Hall – Operating Supplies	
522	Activity Center – Operating Supplies	
523	Public Works – Operating Supplies	
524	Chemicals	Expenditures include chemicals, for the operation of the water and wastewater departments.
525	Uniforms	Uniform expense for the public works department. This includes safety clothing and work boots.
530	Road Materials & Supplies	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.
540	Books, Publications, Subscriptions & Memberships	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.
Capital Expenditures		

City of Polk City

Budget Line Item Descriptions

Line Item #	Line Item Name	Description
605	Depreciation Expense	This line is to expense the depreciation on the City's equipment, vehicles, and structures. This is an expense line for accounting purposes only and is utilized by accounting staff and the auditors.
610	Land	Expenditures for the purchase of land. The purchase of the site for the new City hall complex was expensed under this line in 2003.
620	Buildings	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.
630	Improvements Other Than Buildings	Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.
631	City Hall – Improvements Other Than Buildings	
632	Activity Center – Improvements Other Than Buildings	
633	Public Works – Improvements Other Than Buildings	
640	Machinery & Equipment	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment
641	City Hall – Machinery & Equipment	
642	Activity Center – Machinery & Equipment	
643	Public Works - Machinery & Equipment	
650	Construction In Progress	Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year
660	Books, Publications & Library Materials	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.
Debt Service		
710	Principal	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.
720	Interest	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.
730	Other Debt Service Costs	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services
733	Mandated Reserve	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve
Other Uses		
900	Transfer to Utility Fund.	Amounts transferred to the utility accounts to cover expenses. The last year that this was done was in 2002. The utility accounts are now completely self-supporting.

City of Polk City

Budget Line Item Descriptions

Line Item #	Line Item Name	Description
910	Police Reserve Transfer.	Amounts transferred to the Police Reserve account for capital expenditures for the startup of a future police department. Amounts are no longer transferred, as impact fees will cover these expenses.
920	Transfer to General Fund	Dividends transferred to the General Fund from the Utility Funds.
930	Transfer to Public Safety Impact Fees	Amounts transferred to the restricted public safety impact fees cash account.
931	Transfer to Transportation Impact Fees	Amounts transferred to the restricted transportation impact fees cash account.
932	Transfer to Parks & Rec Impact Fees	Amounts transferred to the restricted parks and recreation impact fees cash account.
933	Transfer to Public Facilities Impact Fees	Amounts transferred to the restricted public facilities impact fees cash account.
940	Transfer to Unrestricted Reserves	Amounts set aside to reserves that are not assigned to a specific expenditure.
941	Transfer to Emergencies and Contingencies	Amounts set aside to reserves that are assigned for emergencies and contingencies.
942	Transfer to Reserves for Capital Outlay Purchases	Amounts set aside to reserves that are assigned for the purchasing of capital assets.
950	Transfer to Restricted Streets Gas Tax	Amounts set aside to reserves that are assigned for paving. Per the Florida State Statute for the New Local Opt Gas Tax.
951	Transfer to Restricted Building Permits	Amounts set aside to reserves that are assigned for Building Dept expenses per Florida State Statutes.
991	Aids to Private Organizations.	Amounts provided to community organizations that provide services to the residents of Polk City.
992	Unemployment Claims.	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.
993	Transfer to Reserve	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.
994	Bank Fees.	Amounts charged by Colonial Bank for the services provided.
995	Refund of Overpayments	The city issues refunds on closed utility accounts that have a credit balance due to a customer overpayment on the account.
996	Bad Debt Expense	The city must offset utility bad debts with this line.
999	Other Non-Operating Charges.	Amounts that are expensed that are not a part of the operations of the City.