

# CITY OF POLK CITY

## PROPOSED 2017-2018 2 YEAR BUDGET

---

BUILDING TODAY FOR A BETTER  
TOMORROW





## FY 2016-17 Proposed Budget

I respectfully submit the FY 2016-17 Proposed Budget. This Budget has been prepared with the goal of preparing for the future of Polk City, and taking over the operation of our Utilities Department by the end of Fiscal Year 2018 (if not sooner).

Please note the following:

- The total budget for FY 2016-2017 is \$3,997,311, which is an increase of 6.22%
- The maximum property tax rate is set at \$8.25 per \$1,000 of taxable value (current rate)
- Property taxes are the largest revenue source in Polk City's general fund, and is expected to bring in \$568,041; second are charges for services budgeted at \$269,929
- Charges for services in the Enterprise Fund are budgeted at \$1,811,154
- The budget has money for 11 improvements/capital expenditures totaling of \$230,369, which includes \$122,147 for paving, \$30,000 for the purchase of a new tractor, \$19,392 for skate park equipment and adult exercising equipment and \$20,000 for the architectural drawings/construction plans for the Activity Center converting to the Library.
- Debt Service is \$972,498 (\$130,589 in the General Fund, which includes debt payment for Public Works facilities, should the Commission go that route, and \$841,909 in the Enterprise Fund)
- Reorganization of current staff, which includes the addition of a Public Works Director. This is a working position out in the field; there will also be a few changes to meet the requirements of the new minimum wage for exempt positions and some changes in salaries.
- There will be improvements made at the three water plants -- \$82,000
- We will continue to apply for grants to assist with Polk City's needs for improvements and/or capital.
- Health Insurance is expected to increase approximately 6.7% (based on United Health Care Plan). There is an expected increase in Workman's Compensation due to industry changes – we have not received the current amounts as of today.

# City of Polk City

## City Commission

|              |                |  |
|--------------|----------------|--|
| Mayor        | Joe LaCascia   | <a href="mailto:Joe.Lacascia@mypolkcitey.org">Joe.Lacascia@mypolkcitey.org</a>       |
| Vice Mayor   | Wanda Harris   | <a href="mailto:Wanda.Harris@mypolkcitey.org">Wanda.Harris@mypolkcitey.org</a>       |
| Commissioner | Don Kimsey     | <a href="mailto:Don.Kimsey@mypolkcitey.org">Don.Kimsey@mypolkcitey.org</a>           |
| Commissioner | Keith Prestage | <a href="mailto:Keith.Prestage@mypolkcitey.org">Keith.Prestage@mypolkcitey.org</a>   |
| Commissioner | Mike Blethen   | <a href="mailto:Michael.Blethen@mypolkcitey.org">Michael.Blethen@mypolkcitey.org</a> |

## City Management

|   |                  |  |
|---|------------------|--|
| City Manager                                | Patricia Jackson | <a href="mailto:Patricia.Jackson@mypolkcitey.org">Patricia.Jackson@mypolkcitey.org</a> |
| Assistant to City<br>Mngr/Deputy City Clerk | Sheandolen Dunn  | <a href="mailto:Sheandolen.Dunn@mypolkcitey.org">Sheandolen.Dunn@mypolkcitey.org</a>   |
| Senior Finance Clerk                        | Joanna Knowles   | <a href="mailto:joanna.knowles@mypolkcitey.org">joanna.knowles@mypolkcitey.org</a>     |
| Public Works Director                       | Kathy Delp       | <a href="mailto:Kathy.Delp@mypolkcitey.org">Kathy.Delp@mypolkcitey.org</a>             |
| Library Director                            | Vacant           |  |

### **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.

---

# BUDGET SUMMARY



**City of Polk City Budget Worksheet  
Budget Summary**

| <u>Account Number</u>   | <u>Account Description</u>               | <u>FY15 Actual</u>  | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16 YTD Actual</u> | <u>FY17 - Dept Requested</u> | <u>FY17- Proposed</u> | <u>Estimated FY18 Budget</u> |
|---|--|---------------------|----------------------|-----------------------------------|------------------------------|-----------------------|------------------------------|
| <b>GENERAL FUND CASH CARRYFORWARD</b>                               |  | \$ -                | \$ -                 | \$ -                              | \$ 90,000                    | \$ 90,000             | \$ -                         |
| <b>GENERAL FUND REVENUES</b>  |  |                     |                      |                                   |                              |                       |                              |
| 01-311-000  | AD VALOREM TAXES                         | \$ 503,870          | \$ 505,630           | \$ 508,631                        | \$ 568,041                   | \$ 568,041            | \$ 590,700                   |
| 01-312-000  | LOCAL OPTION, USE & FUEL TAXES           | \$ 128,332          | \$ 126,857           | \$ 94,057                         | \$ 138,140                   | \$ 138,140            | \$ 140,140                   |
| 01-314-000  | UTILITY TAX                              | \$ 134,400          | \$ 127,012           | \$ 95,542                         | \$ 124,954                   | \$ 124,954            | \$ 127,007                   |
| 01-315-000  | COMMUNICATIONS SERVICES TAX              | \$ 141,129          | \$ 138,572           | \$ 102,231                        | \$ 140,000                   | \$ 140,000            | \$ 142,000                   |
| 01-316-000  | LOCAL BUSINESS TAX                       | \$ 11,889           | \$ 11,500            | \$ 471                            | \$ 11,800                    | \$ 11,800             | \$ 11,800                    |
| 01-322-000  | BUILDING PERMITS                         | \$ 79,287           | \$ 63,700            | \$ 121,861                        | \$ 82,600                    | \$ 82,600             | \$ 82,600                    |
| 01-323-000  | FRANCHISE FEES                           | \$ 87,124           | \$ 80,500            | \$ 52,160                         | \$ 85,149                    | \$ 85,149             | \$ 86,999                    |
| 01-324-000  | IMPACT FEES                              | \$ -                | \$ -                 | \$ 113,348                        | \$ 68,009                    | \$ 68,009             | \$ 68,009                    |
| 01-329-000  | OTHER PERMITS AND FEES                   | \$ 13               | \$ 500               | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| 01-331-000  | GRANTS & AIDS - FEDERAL                  | \$ -                | \$ -                 | \$ -                              | \$ -                         | \$ 7,659              | \$ -                         |
| 01-334-000  | GRANTS & AIDS - STATE                    | \$ 5,177            | \$ 62,423            | \$ 4,633                          | \$ 12,772                    | \$ 5,113              | \$ 12,772                    |
| 01-335-000  | INTERGOVERNMENTAL REVENUE                | \$ 170,155          | \$ 174,072           | \$ 133,500                        | \$ 181,479                   | \$ 181,479            | \$ 183,283                   |
| 01-337-000  | GRANTS FROM OTHER LOCAL UNITS            | \$ 27,455           | \$ 27,450            | \$ 29,712                         | \$ 28,712                    | \$ 28,712             | \$ 28,712                    |
| 01-340-000  | CHARGES FOR SERVICES                     | \$ 253,859          | \$ 245,466           | \$ 175,588                        | \$ 269,929                   | \$ 269,929            | \$ 273,204                   |
| 01-344-000  | TRANSPORTATION USER FEES                 | \$ 14,249           | \$ 14,249            | \$ 10,686                         | \$ 10,303                    | \$ 10,303             | \$ 10,303                    |
| 01-347-000  | CULTURE/RECREATION                       | \$ 7,063            | \$ 6,257             | \$ 4,690                          | \$ 6,500                     | \$ 6,500              | \$ 6,500                     |
| 01-351-000  | FINES & FORFEITURES                      | \$ 1,183            | \$ 500               | \$ 276                            | \$ 200                       | \$ 200                | \$ 200                       |
| 01-359-000  | OTHER JUDGEMENTS, FINES, FORFEITURES     | \$ 168              | \$ 250               | \$ 84                             | \$ 126                       | \$ 126                | \$ 126                       |
| 01-361-000  | INTEREST AND OTHER EARNINGS              | \$ 62               | \$ 25                | \$ 63                             | \$ 62                        | \$ 62                 | \$ 62                        |
| 01-362-000  | RENTS AND ROYALTIES                      | \$ 1,143            | \$ 1,100             | \$ 3,011                          | \$ 2,500                     | \$ 2,500              | \$ 2,500                     |
| 01-365-000  | SALE OF SURPLUS MATERIALS AND SCRAP      | \$ 100              | \$ 1,000             | \$ 1,919                          | \$ 500                       | \$ 500                | \$ 500                       |
| 01-366-000  | CONTRIBUTIONS & DONATIONS FROM PRIVATE S | \$ 5,296            | \$ 2,900             | \$ 4,323                          | \$ 3,800                     | \$ 3,800              | \$ 3,800                     |
| 01-369-000  | OTHER MISCELLANEOUS REVENUES             | \$ 8,295            | \$ 3,800             | \$ 7,804                          | \$ 3,510                     | \$ 3,510              | \$ 3,510                     |
| 01-381-000  | INTRAGOVERNMENTAL TRANSFERS IN           | \$ 20,000           | \$ -                 | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| 01-385-000  | BOND PROCEEDS                            | \$ -                | \$ -                 | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| 01-386-000  | INTRAGOVERNMENTAL TRANSFERS              | \$ -                | \$ -                 | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| <b>TOTAL GENERAL FUND REVENUES</b>                                  |  | <b>\$ 1,600,249</b> | <b>\$ 1,593,763</b>  | <b>\$ 1,464,588</b>               | <b>\$ 1,745,086</b>          | <b>\$ 1,745,086</b>   | <b>\$ 1,780,727</b>          |
| <b>TOTAL GENERAL FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:</b> |  | <b>\$ 1,600,249</b> | <b>\$ 1,593,763</b>  | <b>\$ 1,464,588</b>               | <b>\$ 1,835,086</b>          | <b>\$ 1,835,086</b>   | <b>\$ 1,780,727</b>          |
| <b>GENERAL FUND EXPENDITURES</b>                                    |  |                     |                      |                                   |                              |                       |                              |
| 01-511-000  | LEGISLATIVE                              | \$ 17,967           | \$ 19,948            | \$ 14,899                         | \$ 24,841                    | \$ 24,841             | \$ 27,712                    |
| 01-512-000  | EXECUTIVE                                | \$ 186,853          | \$ 191,812           | \$ 157,440                        | \$ 199,550                   | \$ 199,550            | \$ 201,650                   |
| 01-513-000  | CITY CLERK                               | \$ 7,598            | \$ 14,200            | \$ 2,683                          | \$ 12,350                    | \$ 12,350             | \$ 13,500                    |
| 01-514-000  | LEGAL COUNSEL                            | \$ 66,161           | \$ 83,000            | \$ 65,734                         | \$ 76,000                    | \$ 76,000             | \$ 77,000                    |
| 01-515-000  | COMPREHENSIVE PLANNING                   | \$ 15,000           | \$ 15,000            | \$ 18,000                         | \$ 18,000                    | \$ 18,000             | \$ 18,000                    |
| 01-516-000  | FINANCE AND ACCOUNTING                   | \$ 91,249           | \$ 79,464            | \$ 58,747                         | \$ 79,033                    | \$ 79,033             | \$ 79,783                    |

**City of Polk City Budget Worksheet  
Budget Summary**

| <u>Account Number</u>  | <u>Account Description</u>                | <u>FY15 Actual</u>  | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16 YTD Actual</u> | <u>FY17 - Dept Requested</u> | <u>FY17- Proposed</u> | <u>Estimated FY18 Budget</u> |
|--|---|---------------------|----------------------|-----------------------------------|------------------------------|-----------------------|------------------------------|
| 01-517-000   | DEBT SERVICE PAYMENTS                     | \$ 102,089          | \$ 102,089           | \$ -                              | \$ 130,589                   | \$ 130,589            | \$ 130,589                   |
| 01-521-000   | LAW ENFORCEMENT                           | \$ 125,740          | \$ 130,140           | \$ 129,397                        | \$ 101,749                   | \$ 101,749            | \$ 103,658                   |
| 01-524-000   | BUILDING AND ZONING                       | \$ 101,932          | \$ 99,553            | \$ 81,604                         | \$ 109,382                   | \$ 109,382            | \$ 109,382                   |
| 01-529-000   | CODE ENFORCEMENT                          | \$ -                | \$ 700               | \$ 100                            | \$ 1,200                     | \$ 1,200              | \$ 2,200                     |
| 01-534-000   | REFUSE/SANITATION                         | \$ 188,035          | \$ 187,000           | \$ 149,681                        | \$ 200,996                   | \$ 200,996            | \$ 203,328                   |
| 01-538-000   | STORMWATER                                | \$ 7,574            | \$ 48,203            | \$ 27,695                         | \$ 25,616                    | \$ 25,616             | \$ 25,616                    |
| 01-539-000   | GEN GOVT BUILDINGS                        | \$ 81,565           | \$ 81,725            | \$ 69,564                         | \$ 102,100                   | \$ 102,100            | \$ 99,534                    |
| 01-541-000   | ROADS & STREETS                           | \$ 380,821          | \$ 208,226           | \$ 147,165                        | \$ 440,633                   | \$ 440,633            | \$ 302,036                   |
| 01-571-000   | LBRARY                                    | \$ 108,159          | \$ 118,998           | \$ 90,553                         | \$ 121,092                   | \$ 121,092            | \$ 121,092                   |
| 01-572-000   | PARKS                                     | \$ 29,763           | \$ 68,537            | \$ 15,634                         | \$ 42,342                    | \$ 42,342             | \$ 40,950                    |
| 01-574-000   | SPECIAL EVENTS - OPERATING EXPENSES       | \$ 5,326            | \$ 6,800             | \$ 7,415                          | \$ 9,200                     | \$ 9,200              | \$ 10,000                    |
| 01-590-000   | NON-DEPARTMENTAL - OPERATING EXPENSES     | \$ 70,072           | \$ 137,686           | \$ 73,958                         | \$ 140,413                   | \$ 140,413            | \$ 214,697                   |
|  | <b>TOTAL GENERAL FUND EXPENDITURES</b>    | <b>\$ 1,585,904</b> | <b>\$ 1,593,081</b>  | <b>\$ 1,110,269</b>               | <b>\$ 1,835,086</b>          | <b>\$ 1,835,086</b>   | <b>\$ 1,780,727</b>          |
| <b>ENTERPRISE FUND CASH CARRYFORWARD</b>                               |   | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>                       | <b>\$ 5,000</b>              | <b>\$ 5,000</b>       | <b>\$ -</b>                  |
| <b>ENTERPRISE FUND REVENUES</b>  |   |                     |                      |                                   |                              |                       |                              |
| 05-324-000   | IMPACT FEES                               | \$ 234,156          | \$ 123,240           | \$ 297,943                        | \$ 123,240                   | \$ 123,240            | \$ 123,240                   |
| 05-325-000   | SPECIAL ASSESSMENTS                       | \$ 245,750          | \$ 183,149           | \$ 194,009                        | \$ 160,431                   | \$ 160,431            | \$ 160,431                   |
| 05-329-000   | OTHER PERMITS AND FEES                    | \$ 15,265           | \$ 100               | \$ 2,702                          | \$ 1,000                     | \$ 1,000              | \$ 1,000                     |
| 05-331-000   | GRANTS & AIDS - FEDERAL                   | \$ -                | \$ -                 | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| 05-334-000   | GRANTS & AIDS - STATE                     | \$ -                | \$ -                 | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| 05-340-000   | CHARGES FOR SERVICES                      | \$ 1,731,070        | \$ 1,763,072         | \$ 1,197,367                      | \$ 1,811,154                 | \$ 1,811,154          | \$ 1,823,778                 |
| 05-359-000   | OTHER JUDGEMENTS, FINES, & FORFEITURES    | \$ 68,715           | \$ 60,200            | \$ 45,505                         | \$ 60,900                    | \$ 60,900             | \$ 64,037                    |
| 05-361-000   | INTEREST INCOME                           | \$ -                | \$ -                 | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| 05-365-000   | SALE OF SURPLUS MATERIALS AND SCRAP       | \$ -                | \$ -                 | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| 05-366-000   | CONTRIBUTIONS & DONATIONS FROM PRIVATE S  | \$ -                | \$ -                 | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| 05-369-000   | OTHER MISCELLANEOUS INCOME                | \$ 2,497            | \$ 500               | \$ 2,414                          | \$ 500                       | \$ 500                | \$ 700                       |
| 05-381-000   | INTRAGOVERNMENTAL TRANSFERS IN            | \$ -                | \$ 39,334            | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| 05-385-000   | BOND PROCEEDS                             | \$ -                | \$ -                 | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
| 05-386-000   | INTRAGOVERNMENTAL TRANSFERS               | \$ -                | \$ -                 | \$ -                              | \$ -                         | \$ -                  | \$ -                         |
|  | <b>TOTAL ENTERPRISE FUND REVENUES</b>     | <b>\$ 2,297,453</b> | <b>\$ 2,169,595</b>  | <b>\$ 1,739,940</b>               | <b>\$ 2,157,225</b>          | <b>\$ 2,157,225</b>   | <b>\$ 2,173,186</b>          |
| <b>TOTAL ENTERPRISE FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:</b> |   | <b>\$ 2,297,453</b> | <b>\$ 2,169,595</b>  | <b>\$ 1,739,940</b>               | <b>\$ 2,162,225</b>          | <b>\$ 2,162,225</b>   | <b>\$ 2,173,186</b>          |
| <b>ENTERPRISE FUND EXPENDITURES</b>                                    |   |                     |                      |                                   |                              |                       |                              |
| 05-535-000   | SEWER OPERATIONS                          | \$ 960,788          | \$ 1,189,509         | \$ 935,235                        | \$ 1,127,530                 | \$ 1,127,530          | \$ 1,139,257                 |
| 05-533-000   | WATER OPERATIONS                          | \$ 661,858          | \$ 689,006           | \$ 540,546                        | \$ 750,525                   | \$ 750,525            | \$ 711,159                   |
| 05-590-000   | NON-DEPARTMENTAL                          | \$ 164,702          | \$ 291,080           | \$ 120,099                        | \$ 284,170                   | \$ 284,170            | \$ 312,770                   |
|  | <b>TOTAL ENTERPRISE FUND EXPENDITURES</b> | <b>\$ 1,787,348</b> | <b>\$ 2,169,595</b>  | <b>\$ 1,595,880</b>               | <b>\$ 2,162,225</b>          | <b>\$ 2,162,225</b>   | <b>\$ 2,163,186</b>          |

**City of Polk City Budget Worksheet  
Budget Summary**

| <u>Account Number</u> | <u>Account Description</u>             | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16 YTD Actual</u> | <u>FY17 - Dept Requested</u> | <u>FY17- Proposed</u> | <u>Estimated FY18 Budget</u> |
|-----------------------|--|--------------------|----------------------|-----------------------------------|------------------------------|-----------------------|------------------------------|
|                       | CITY WIDE CASH CARRYFORWARD            | \$ -               | \$ -                 | \$ -                              | \$ 95,000                    | \$ 95,000             | \$ -                         |
|                       | CITY WIDE REVENUE TOTALS               | \$ 3,897,702       | \$ 3,763,358         | \$ 3,204,528                      | \$ 3,902,311                 | \$ 3,902,311          | \$ 3,953,913                 |
|                       | CITY WIDE EXPENDITURE TOTALS           | \$ 3,373,252       | \$ 3,762,676         | \$ 2,706,149                      | \$ 3,997,311                 | \$ 3,997,311          | \$ 3,953,913                 |
|                       |  |                    |                      | \$ 498,379                        | \$ 0                         | \$ -                  | \$ (0)                       |
|                       | GENERAL FUND REVENUES LESS EXPENSES    |                    |                      | \$ 354,319                        | \$ 0                         | \$ -                  | \$ -                         |
|                       | ENTERPRISE FUND REVENUES LESS EXPENSES |                    |                      | \$ 144,060                        | \$ -                         | \$ -                  | \$ (0)                       |

# GRAPHS



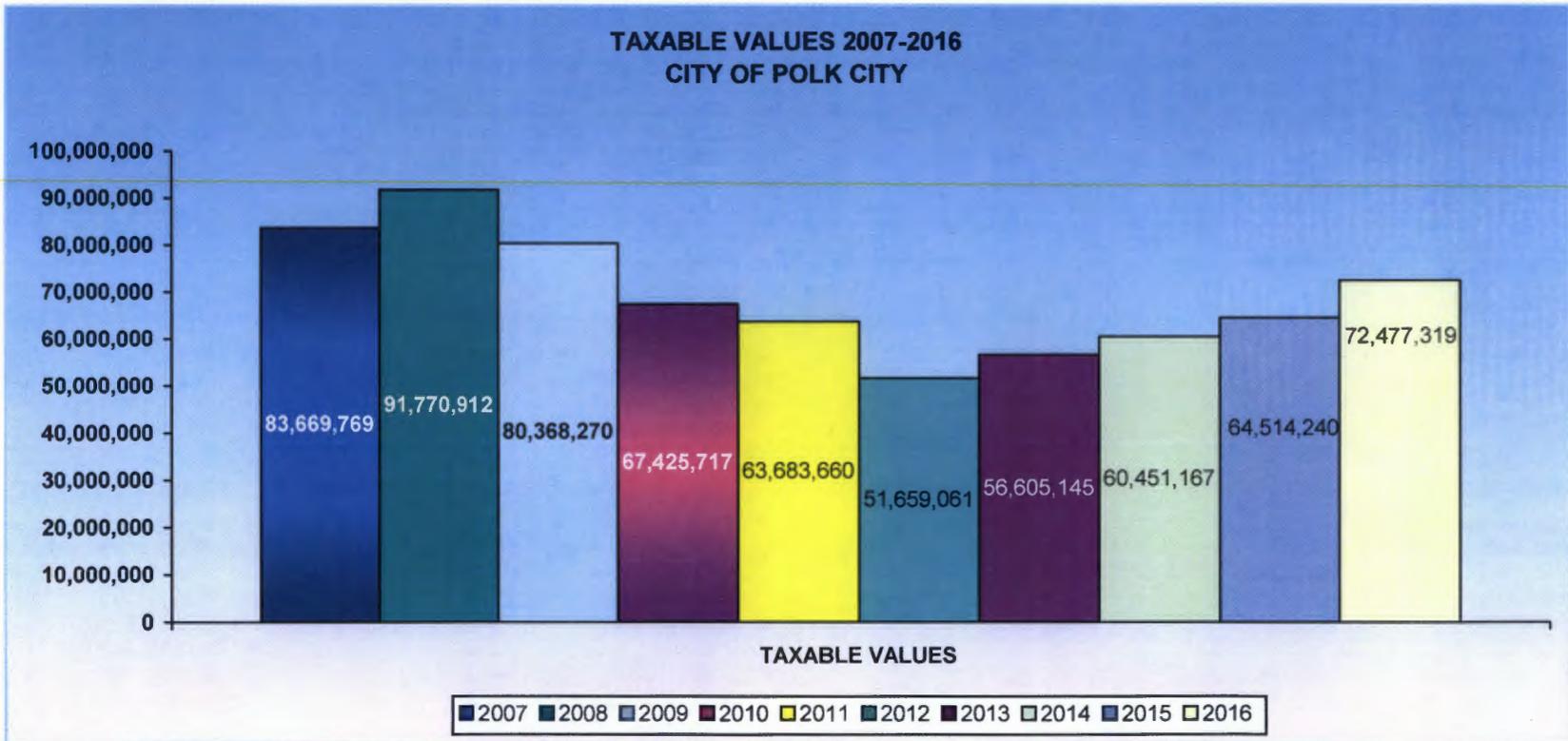


**CITY OF POLK CITY  
TEN-YEAR MILLAGE RATE HISTORY**



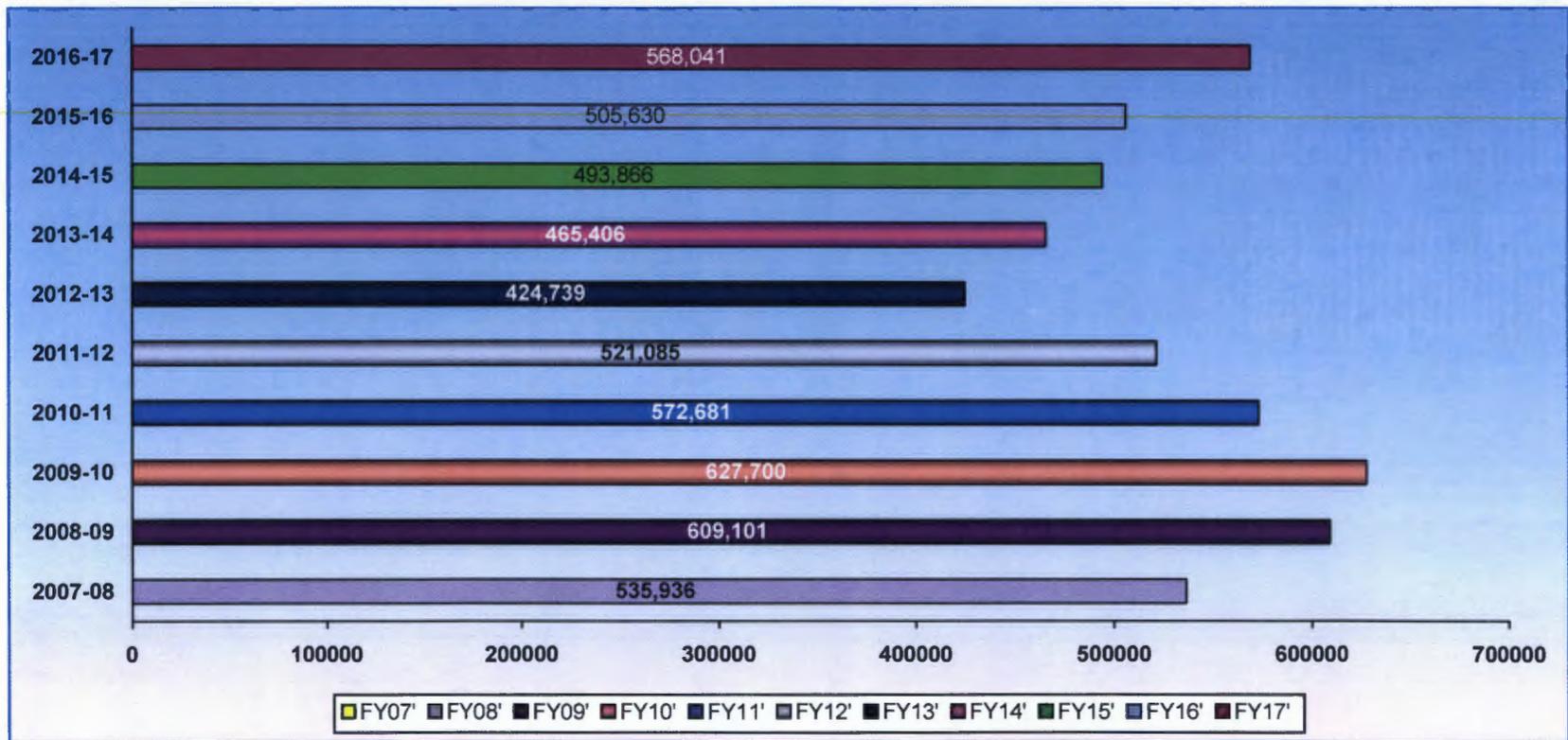


# CITY OF POLK CITY CHANGE IN TAXABLE VALUES





## CITY OF POLK CITY TEN-YEAR BUDGETED AD VALOREM TAX REVENUE HISTORY



# GENERAL FUND

## REVENUES



**City of Polk City Budget Worksheet  
General Fund Revenues**

| <u>Account Number</u> | <u>Account Description</u>                | <u>FY15 Actual</u> | <u>FY 16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated<br/>FY18 Budget</u> |
|-----------------------|---|--------------------|-----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-311-000</b>     | <b>AD VALOREM TAXES</b>                   |                    |                       |                                       |                                  |                           |                                  |
| 01-311-100            | Ad Valorem Taxes                          | \$ 503,870         | \$ 505,630            | \$ 508,631                            | \$ 568,041                       | \$ 568,041                | \$ 590,700                       |
|                       |   | <b>\$ 503,870</b>  | <b>\$ 505,630</b>     | <b>\$ 508,631</b>                     | <b>\$ 568,041</b>                | <b>\$ 568,041</b>         | <b>\$ 590,700</b>                |
| <b>01-312-000</b>     | <b>LOCAL OPTION, USE &amp; FUEL TAXES</b> |                    |                       |                                       |                                  |                           |                                  |
| 01-312-300            | 9th Cent Gas Tax                          | \$ 12,802          | \$ 11,842             | \$ 8,882                              | \$ 13,568                        | \$ 13,568                 | \$ 15,568                        |
| 01-312-400            | Local Option Gas Tax                      | \$ 70,986          | \$ 70,321             | \$ 49,286                             | \$ 77,425                        | \$ 77,425                 | \$ 77,425                        |
| 01-312-410            | New Local Option Gas Tax                  | \$ 44,544          | \$ 44,694             | \$ 35,889                             | \$ 47,147                        | \$ 47,147                 | \$ 47,147                        |
|                       |   | <b>\$ 128,332</b>  | <b>\$ 126,857</b>     | <b>\$ 94,057</b>                      | <b>\$ 138,140</b>                | <b>\$ 138,140</b>         | <b>\$ 140,140</b>                |
| <b>01-314-000</b>     | <b>UTILITY TAX</b>                        |                    |                       |                                       |                                  |                           |                                  |
| 01-314-100            | Electric                                  | \$ 83,726          | \$ 68,297             | \$ 59,729                             | \$ 74,847                        | \$ 74,847                 | \$ 76,900                        |
| 01-314-300            | Water - Utilities                         | \$ 39,490          | \$ 47,675             | \$ 27,835                             | \$ 41,903                        | \$ 41,903                 | \$ 41,903                        |
| 01-314-301            | Water - Readiness to Serve                | \$ 6,497           | \$ 6,340              | \$ 5,503                              | \$ 4,904                         | \$ 4,904                  | \$ 4,904                         |
| 01-314-400            | Gas                                       | \$ 4,687           | \$ 4,700              | \$ 2,474                              | \$ 3,300                         | \$ 3,300                  | \$ 3,300                         |
|                       |   | <b>\$ 134,400</b>  | <b>\$ 127,012</b>     | <b>\$ 95,542</b>                      | <b>\$ 124,954</b>                | <b>\$ 124,954</b>         | <b>\$ 127,007</b>                |
| <b>01-315-000</b>     | <b>COMMUNICATIONS SERVICES TAX</b>        |                    |                       |                                       |                                  |                           |                                  |
| 01-315-100            | Communications Services Tax               | \$ 141,129         | \$ 138,572            | \$ 102,231                            | \$ 140,000                       | \$ 140,000                | \$ 142,000                       |
|                       |   | <b>\$ 141,129</b>  | <b>\$ 138,572</b>     | <b>\$ 102,231</b>                     | <b>\$ 140,000</b>                | <b>\$ 140,000</b>         | <b>\$ 142,000</b>                |
| <b>01-316-000</b>     | <b>LOCAL BUSINESS TAX</b>                 |                    |                       |                                       |                                  |                           |                                  |
| 01-316-100            | Local Business Licenses                   | \$ 11,889          | \$ 11,500             | \$ 471                                | \$ 11,800                        | \$ 11,800                 | \$ 11,800                        |
|                       |   | <b>\$ 11,889</b>   | <b>\$ 11,500</b>      | <b>\$ 471</b>                         | <b>\$ 11,800</b>                 | <b>\$ 11,800</b>          | <b>\$ 11,800</b>                 |
| <b>01-322-000</b>     | <b>BUILDING PERMITS</b>                   |                    |                       |                                       |                                  |                           |                                  |
| 01-322-100            | Building Permits                          | \$ 27,938          | \$ 23,000             | \$ 48,392                             | \$ 30,000                        | \$ 30,000                 | \$ 30,000                        |
| 01-322-101            | Bldg Permit - Plan Checking               | \$ 15,819          | \$ 13,000             | \$ 25,719                             | \$ 15,000                        | \$ 15,000                 | \$ 15,000                        |
| 01-322-102            | Bldg Permit - Admin Fee                   | \$ 1,600           | \$ 1,400              | \$ 1,740                              | \$ 1,500                         | \$ 1,500                  | \$ 1,500                         |
| 01-322-103            | Bldg Permit - Electrical                  | \$ 6,255           | \$ 4,000              | \$ 6,825                              | \$ 5,200                         | \$ 5,200                  | \$ 5,200                         |
| 01-322-104            | Bldg Permit - Plumbing                    | \$ 5,700           | \$ 3,700              | \$ 6,450                              | \$ 5,000                         | \$ 5,000                  | \$ 5,000                         |
| 01-322-105            | Bldg Permit - Mechanical                  | \$ 3,650           | \$ 3,700              | \$ 6,125                              | \$ 4,900                         | \$ 4,900                  | \$ 4,900                         |
| 01-322-106            | Bldg Permit - T Pole                      | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-322-107            | Bldg Permit - Cert of Occupancy           | \$ 1,110           | \$ 900                | \$ 1,050                              | \$ 1,000                         | \$ 1,000                  | \$ 1,000                         |
| 01-322-108            | Bldg Permit - Inspections                 | \$ 17,215          | \$ 14,000             | \$ 25,560                             | \$ 20,000                        | \$ 20,000                 | \$ 20,000                        |
| 01-322-109            | Bldg Permit - Demolition                  | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-322-110            | Bldg Permit - Sign Fee                    | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-322-111            | Bldg Permit - Gas                         | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 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                          | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ 79,287</b>   | <b>\$ 63,700</b>      | <b>\$ 121,861</b>                     | <b>\$ 82,600</b>                 | <b>\$ 82,600</b>          | <b>\$ 82,600</b>                 |

**City of Polk City Budget Worksheet  
General Fund Revenues**

| <u>Account Number</u> | <u>Account Description</u>              | <u>FY15 Actual</u> | <u>FY 16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated<br/>FY18 Budget</u> |
|-----------------------|---|--------------------|-----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-323-000</b>     | <b>FRANCHISE FEES</b>                   |                    |                       |                                       |                                  |                           |                                  |
| 01-323-100            | Electric                                | \$ 59,668          | \$ 53,000             | \$ 31,366                             | \$ 55,000                        | \$ 55,000                 | \$ 56,500                        |
| 01-323-300            | Solid Waste                             | \$ 27,456          | \$ 27,500             | \$ 20,795                             | \$ 30,149                        | \$ 30,149                 | \$ 30,499                        |
|                       |   | <b>\$ 87,124</b>   | <b>\$ 80,500</b>      | <b>\$ 52,160</b>                      | <b>\$ 85,149</b>                 | <b>\$ 85,149</b>          | <b>\$ 86,999</b>                 |
| <b>01-324-000</b>     | <b>IMPACT FEES</b>                      |                    |                       |                                       |                                  |                           |                                  |
| 01-324-110            | Public Safety Impact Fee                | \$ -               | \$ -                  | \$ 29,703                             | \$ 17,822                        | \$ 17,822                 | \$ 17,822                        |
| 01-324-310            | Transportation Impact Fee               | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-324-610            | Parks & Recreation Impact Fee           | \$ -               | \$ -                  | \$ 31,205                             | \$ 18,723                        | \$ 18,723                 | \$ 18,723                        |
| 01-324-710            | Public Facilities Impact Fee            | \$ -               | \$ -                  | \$ 52,440                             | \$ 31,464                        | \$ 31,464                 | \$ 31,464                        |
|                       |   | <b>\$ -</b>        | <b>\$ -</b>           | <b>\$ 113,348</b>                     | <b>\$ 68,009</b>                 | <b>\$ 68,009</b>          | <b>\$ 68,009</b>                 |
| <b>01-329-000</b>     | <b>OTHER PERMITS AND FEES</b>           |                    |                       |                                       |                                  |                           |                                  |
| 01-329-210            | Yard Sale Permits                       | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-329-220            | Site Plan Reviews                       | \$ 13              | \$ 500                | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ 13</b>       | <b>\$ 500</b>         | <b>\$ -</b>                           | <b>\$ -</b>                      | <b>\$ -</b>               | <b>\$ -</b>                      |
| <b>01-331-000</b>     | <b>GRANTS &amp; AIDS - FEDERAL</b>      |                    |                       |                                       |                                  |                           |                                  |
| 01-331-391            | FEMA Grant                              | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ -</b>        | <b>\$ -</b>           | <b>\$ -</b>                           | <b>\$ -</b>                      | <b>\$ -</b>               | <b>\$ -</b>                      |
| <b>01-331-510</b>     | <b>CDBG</b>                             |                    |                       |                                       |                                  |                           |                                  |
| 01-331-510            | Community Development Block Grant       | \$ -               | \$ 7,743              | \$ -                                  | \$ 7,659                         | \$ 7,659                  | \$ 7,659                         |
| 01-331-700            | FRDAP Grants                            | \$ -               | \$ 50,000             | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ -</b>        | <b>\$ 57,743</b>      | <b>\$ -</b>                           | <b>\$ 7,659</b>                  | <b>\$ 7,659</b>           | <b>\$ 7,659</b>                  |
| <b>01-334-000</b>     | <b>GRANTS &amp; AIDS - STATE</b>        |                    |                       |                                       |                                  |                           |                                  |
| 01-334-201            | Justice Assistance Grant (JAG)          | \$ 5,177           | \$ 4,680              | \$ 4,633                              | \$ 5,113                         | \$ 5,113                  | \$ 5,113                         |
| 01-334-900            | CIBR Grants                             | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-334-910            | DEO Community Planning Assistance Grant | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ 5,177</b>    | <b>\$ 4,680</b>       | <b>\$ 4,633</b>                       | <b>\$ 5,113</b>                  | <b>\$ 5,113</b>           | <b>\$ 5,113</b>                  |
| <b>01-335-000</b>     | <b>INTERGOVERNMENTAL REVENUE</b>        |                    |                       |                                       |                                  |                           |                                  |
| 01-335-120            | MRS - State Sales Tax                   | \$ 55,788          | \$ 55,512             | \$ 47,112                             | \$ 57,116                        | \$ 57,116                 | \$ 58,720                        |
| 01-335-122            | SRS - 8th Cent. Motor Fuel Tax          | \$ 18,171          | \$ 17,556             | \$ 14,643                             | \$ 17,832                        | \$ 17,832                 | \$ 18,032                        |
| 01-335-123            | MRS - Municipal Fuel Tax                | \$ 8               | \$ 7                  | \$ 6                                  | \$ 7                             | \$ 7                      | \$ 7                             |
| 01-335-140            | Mobile Home License                     | \$ 5,050           | \$ 4,800              | \$ 4,609                              | \$ 5,000                         | \$ 5,000                  | \$ 5,000                         |
| 01-335-150            | Alcoholic Beverage License              | \$ 471             | \$ 470                | \$ 1,028                              | \$ 1,028                         | \$ 1,028                  | \$ 1,028                         |
| 01-335-180            | Half-Cent Sales Tax                     | \$ 90,667          | \$ 95,727             | \$ 66,102                             | \$ 100,496                       | \$ 100,496                | \$ 100,496                       |
|                       |   | <b>\$ 170,155</b>  | <b>\$ 174,072</b>     | <b>\$ 133,500</b>                     | <b>\$ 181,479</b>                | <b>\$ 181,479</b>         | <b>\$ 183,283</b>                |
| <b>01-337-000</b>     | <b>GRANTS FROM OTHER LOCAL UNITS</b>    |                    |                       |                                       |                                  |                           |                                  |
| 01-337-100            | Library Coop Funding                    | \$ 27,455          | \$ 27,450             | \$ 28,712                             | \$ 28,712                        | \$ 28,712                 | \$ 28,712                        |
| 01-337-700            | Library Grants                          | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-337-800            | Municipal Board of Examiners Fund s     | \$ -               | \$ -                  | \$ 1,000                              | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ 27,455</b>   | <b>\$ 27,450</b>      | <b>\$ 29,712</b>                      | <b>\$ 28,712</b>                 | <b>\$ 28,712</b>          | <b>\$ 28,712</b>                 |

**City of Polk City Budget Worksheet  
General Fund Revenues**

| <u>Account Number</u> | <u>Account Description</u>                                | <u>FY15 Actual</u> | <u>FY 16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated<br/>FY18 Budget</u> |
|-----------------------|---|--------------------|-----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-340-000</b>     | <b>CHARGES FOR SERVICES</b>                               |                    |                       |                                       |                                  |                           |                                  |
| 01-340-400            | Solid Waste   | \$ 236,482         | \$ 228,582            | \$ 163,768                            | \$ 251,735                       | \$ 251,735                | \$ 254,650                       |
| 01-340-700            | Stormwater Utility Fees                                   | \$ 17,093          | \$ 16,604             | \$ 11,819                             | \$ 18,194                        | \$ 18,194                 | \$ 18,554                        |
| 01-340-900            | Notary Fees   | \$ 285             | \$ 280                | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ 253,859</b>  | <b>\$ 245,466</b>     | <b>\$ 175,588</b>                     | <b>\$ 269,929</b>                | <b>\$ 269,929</b>         | <b>\$ 273,204</b>                |
| <b>01-344-000</b>     | <b>TRANSPORTATION USER FEES</b>                           |                    |                       |                                       |                                  |                           |                                  |
| 01-344-900            | FDOT Maintenance Agreement                                | \$ 14,249          | \$ 14,249             | \$ 10,686                             | \$ 16,303                        | \$ 16,303                 | \$ 16,303                        |
|                       |   | <b>\$ 14,249</b>   | <b>\$ 14,249</b>      | <b>\$ 10,686</b>                      | <b>\$ 16,303</b>                 | <b>\$ 16,303</b>          | <b>\$ 16,303</b>                 |
| <b>01-347-000</b>     | <b>CULTURE/RECREATION</b>                                 |                    |                       |                                       |                                  |                           |                                  |
| 01-347-100            | Library Income  | \$ 7,063           | \$ 6,257              | \$ 4,690                              | \$ 6,500                         | \$ 6,500                  | \$ 6,500                         |
|                       |   | <b>\$ 7,063</b>    | <b>\$ 6,257</b>       | <b>\$ 4,690</b>                       | <b>\$ 6,500</b>                  | <b>\$ 6,500</b>           | <b>\$ 6,500</b>                  |
| <b>01-351-000</b>     | <b>FINES &amp; FORFEITURES</b>                            |                    |                       |                                       |                                  |                           |                                  |
| 01-351-110            | Police Fines  | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-351-200            | Fines, Penalties, and Forfeitures                         | \$ 1,183           | \$ 500                | \$ 276                                | \$ 200                           | \$ 200                    | \$ 200                           |
| 01-351-300            | Code Enforcement Fines                                    | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ 1,183</b>    | <b>\$ 500</b>         | <b>\$ 276</b>                         | <b>\$ 200</b>                    | <b>\$ 200</b>             | <b>\$ 200</b>                    |
| <b>01-359-000</b>     | <b>OTHER JUDGEMENTS, FINES, FORFEITURES</b>               |                    |                       |                                       |                                  |                           |                                  |
| 01-359-100            | Other Fines and/or Forfeitures                            | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-359-200            | Non Sufficient Funds                                      | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-359-300            | Late Fees   | \$ 168             | \$ 250                | \$ 84                                 | \$ 126                           | \$ 126                    | \$ 126                           |
|                       |   | <b>\$ 168</b>      | <b>\$ 250</b>         | <b>\$ 84</b>                          | <b>\$ 126</b>                    | <b>\$ 126</b>             | <b>\$ 126</b>                    |
| <b>01-361-000</b>     | <b>INTEREST AND OTHER EARNINGS</b>                        |                    |                       |                                       |                                  |                           |                                  |
| 01-361-100            | Interest Income   | \$ 62              | \$ 25                 | \$ 63                                 | \$ 62                            | \$ 62                     | \$ 62                            |
|                       |   | <b>\$ 62</b>       | <b>\$ 25</b>          | <b>\$ 63</b>                          | <b>\$ 62</b>                     | <b>\$ 62</b>              | <b>\$ 62</b>                     |
| <b>01-362-000</b>     | <b>RENTS AND ROYALTIES</b>                                |                    |                       |                                       |                                  |                           |                                  |
| 01-362-100            | Activity Center Rentals                                   | \$ 1,143           | \$ 200                | \$ 800                                | \$ 500                           | \$ 500                    | \$ 500                           |
| 01-362-200            | Donald Bronson Community Center Rentals                   | \$ -               | \$ 900                | \$ 2,211                              | \$ 2,000                         | \$ 2,000                  | \$ 2,000                         |
|                       |   | <b>\$ 1,143</b>    | <b>\$ 1,100</b>       | <b>\$ 3,011</b>                       | <b>\$ 2,500</b>                  | <b>\$ 2,500</b>           | <b>\$ 2,500</b>                  |
| <b>01-365-000</b>     | <b>SALE OF SURPLUS MATERIALS AND SCRAP</b>                |                    |                       |                                       |                                  |                           |                                  |
| 01-365-100            | Sales of Surplus Property                                 | \$ 100             | \$ 1,000              | \$ 1,919                              | \$ 500                           | \$ 500                    | \$ 500                           |
|                       |   | <b>\$ 100</b>      | <b>\$ 1,000</b>       | <b>\$ 1,919</b>                       | <b>\$ 500</b>                    | <b>\$ 500</b>             | <b>\$ 500</b>                    |
| <b>01-366-000</b>     | <b>CONTRIBUTIONS &amp; DONATIONS FROM PRIVATE SOURCES</b> |                    |                       |                                       |                                  |                           |                                  |
| 01-366-100            | Private Donations   | \$ 250             | \$ 600                | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-366-101            | Private Donations - Christmas                             | \$ 2,075           | \$ 1,000              | \$ 1,000                              | \$ 1,000                         | \$ 1,000                  | \$ 1,000                         |
| 01-366-102            | Private Donations - Halloween                             | \$ 1,450           | \$ 700                | \$ 750                                | \$ 700                           | \$ 700                    | \$ 700                           |
| 01-366-104            | Private Donations - Music Festival                        | \$ 850             | \$ -                  | \$ 1,850                              | \$ 1,500                         | \$ 1,500                  | \$ 1,500                         |
| 01-366-110            | Private Donations - Library                               | \$ 671             | \$ 600                | \$ 723                                | \$ 600                           | \$ 600                    | \$ 600                           |
| 01-366-200            | Revenue from Brick Sales                                  | \$ -               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ 5,296</b>    | <b>\$ 2,900</b>       | <b>\$ 4,323</b>                       | <b>\$ 3,800</b>                  | <b>\$ 3,800</b>           | <b>\$ 3,800</b>                  |

**City of Polk City Budget Worksheet  
General Fund Revenues**

| <u>Account Number</u> | <u>Account Description</u>            | <u>FY15 Actual</u>  | <u>FY 16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated<br/>FY18 Budget</u> |
|-----------------------|---------------------------------------|---------------------|-----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-369-000</b>     | <b>OTHER MISCELLANEOUS REVENUES</b>   |                     |                       |                                       |                                  |                           |                                  |
| 01-369-100            | Misc. Income                          | \$ 3,040            | \$ 1,000              | \$ 1,084                              | \$ 1,000                         | \$ 1,000                  | \$ 1,000                         |
| 01-369-101            | Misc - Copies and Faxes               | \$ 63               | \$ 100                | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-369-102            | Misc - Collection Allowance           | \$ 2,677            | \$ 2,000              | \$ 5,733                              | \$ 2,000                         | \$ 2,000                  | \$ 2,000                         |
| 01-369-103            | Misc - Records Requests               | \$ -                | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-369-110            | Refund of Overpayments                | \$ -                | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-369-111            | Misc - Cash Drawer Overage            | \$ 19               | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-369-120            | Misc - Christmas                      | \$ 100              | \$ 100                | \$ 140                                | \$ 100                           | \$ 100                    | \$ 100                           |
| 01-369-130            | Misc - Halloween                      | \$ 140              | \$ 100                | \$ 60                                 | \$ 60                            | \$ 60                     | \$ 60                            |
| 01-369-140            | Misc - City Wide Yard Sale            | \$ 255              | \$ 200                | \$ 150                                | \$ 100                           | \$ 100                    | \$ 100                           |
| 01-369-140            | Misc - Music Festival                 | \$ 255              | \$ -                  | \$ 350                                | \$ -                             | \$ -                      | \$ -                             |
| 01-369-190            | Misc - Van Fleet Cycling Challenge    | \$ -                | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-369-195            | Misc - Ridge League Dinner            | \$ -                | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-369-200            | Transfer From Street Funds            | \$ -                | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-369-300            | Reappropriation of Surplus            | \$ -                | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-369-400            | Insurance Proceeds                    | \$ 1,221            | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-369-500            | Refund of State Gas Tax               | \$ 525              | \$ 300                | \$ 286                                | \$ 250                           | \$ 250                    | \$ 250                           |
|                       |                                       | <b>\$ 8,295</b>     | <b>\$ 3,800</b>       | <b>\$ 7,804</b>                       | <b>\$ 3,510</b>                  | <b>\$ 3,510</b>           | <b>\$ 3,510</b>                  |
| <b>01-381-000</b>     | <b>INTRAGOVERNMENTAL TRANSFERS IN</b> |                     |                       |                                       |                                  |                           |                                  |
| 01-381-400            | Transfer From Enterprise Fund         | \$ 20,000           |                       |                                       |                                  | \$ -                      |                                  |
| 01-381-900            | Cash Carry Forward                    |                     | \$ -                  | \$ -                                  | \$ 15,000                        | \$ 90,000                 | \$ -                             |
|                       |                                       | <b>\$ 20,000</b>    | <b>\$ -</b>           | <b>\$ -</b>                           | <b>\$ 15,000</b>                 | <b>\$ 90,000</b>          | <b>\$ -</b>                      |
| <b>01-385-000</b>     | <b>BOND PROCEEDS</b>                  |                     |                       |                                       |                                  |                           |                                  |
| 01-385-100            | Bond Proceeds                         | \$ -                | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |                                       | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>                           | <b>\$ -</b>                      | <b>\$ -</b>               | <b>\$ -</b>                      |
| <b>01-386-000</b>     | <b>INTRAGOVERNMENTAL TRANSFERS</b>    |                     |                       |                                       |                                  |                           |                                  |
| 01-386-100            | USDA Grant Proceeds                   | \$ -                | \$ -                  | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |                                       | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>                           | <b>\$ -</b>                      | <b>\$ -</b>               | <b>\$ -</b>                      |
|                       | <b>TOTAL GENERAL FUND REVENUES</b>    | <b>\$ 1,600,249</b> | <b>\$ 1,593,763</b>   | <b>\$ 1,464,588</b>                   | <b>\$ 1,760,086</b>              | <b>\$ 1,835,086</b>       | <b>\$ 1,780,727</b>              |

# GENERAL FUND EXPENDITURES



## City of Polk City Budget Worksheet

| <u>Account Number</u>   | <u>Account Description</u>               | <u>FY15 Actual</u>      | <u>FY16 - Budget</u>    | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-------------------------|--|-------------------------|-------------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-511-100</b>       | <b>LEGISLATIVE - PERSONNEL EXPENSES</b>  |                         |                         |                                       |                                  |                           |                                  |
| 01-511-120              | Regular Salary - Wages - Legislative     | \$ 5,415                | \$ 5,415                | \$ 4,513                              | \$ 5,415                         | \$ 5,415                  | \$ 5,415                         |
| 01-511-160              | Bonuses and Gift Certificates - Legislat | \$ 1,083                | \$ 1,077                | \$ 1,083                              | \$ 2,000                         | \$ 2,000                  | \$ 2,000                         |
| 01-511-210              | Fica Taxes - Legislative                 | \$ 497                  | \$ 491                  | \$ 428                                | \$ 882                           | \$ 882                    | \$ 882                           |
| 01-511-240              | Worker's Compensation - Legislative      | \$ 14                   | \$ 15                   | \$ 14                                 | \$ 15                            | \$ 15                     | \$ 15                            |
|                         |  | <u>\$ 7,009</u>         | <u>\$ 6,998</u>         | <u>\$ 6,037</u>                       | <u>\$ 8,312</u>                  | <u>\$ 8,312</u>           | <u>\$ 8,312</u>                  |
| <b>01-511-300</b>       | <b>LEGISLATIVE - OPERATING EXPENSES</b>  |                         |                         |                                       |                                  |                           |                                  |
| 01-511-310              | Professional Services - Legislative      | \$ -                    | \$ 250                  | \$ -                                  | \$ 450                           | \$ 450                    | \$ -                             |
| 01-511-400              | Travel and Training - Legislative        | \$ 4,129                | \$ 4,500                | \$ 1,975                              | \$ 4,500                         | \$ 4,500                  | \$ 5,500                         |
| 01-511-440              | Rentals and Leases - Legislative         | \$ 100                  | \$ -                    | \$ 22                                 | \$ -                             | \$ -                      | \$ -                             |
| 01-511-470              | Printing and Reproduction - Legislative  | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-511-480              | Promo Activities & Legal Ads - Legislati | \$ 356                  | \$ 1,000                | \$ 911                                | \$ 2,500                         | \$ 2,500                  | \$ 2,500                         |
| 01-511-490              | Other Current Charges - Legislative      | \$ 2,814                | \$ 2,500                | \$ 2,154                              | \$ 2,500                         | \$ 2,500                  | \$ 2,500                         |
| 01-511-510              | Office Supplies - Legislative            | \$ 48                   | \$ 200                  | \$ 113                                | \$ 200                           | \$ 200                    | \$ 400                           |
| 01-511-520              | Operating Supplies - Legislative         | \$ 102                  | \$ 1,000                | \$ 273                                | \$ 1,000                         | \$ 1,000                  | \$ 2,000                         |
| 01-511-540              | Books, Pub., Sub., & Memberships - Legis | \$ 3,409                | \$ 3,500                | \$ 3,414                              | \$ 5,379                         | \$ 5,379                  | \$ 6,500                         |
|                         |  | <u>\$ 10,958</u>        | <u>\$ 12,950</u>        | <u>\$ 8,862</u>                       | <u>\$ 16,529</u>                 | <u>\$ 16,529</u>          | <u>\$ 19,400</u>                 |
| <b>01-511-600</b>       | <b>LEGISLATIVE - CAPITAL OUTLAY</b>      |                         |                         |                                       |                                  |                           |                                  |
| 01-511-640              | Machinery & Equipment - Legislative      | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                         |  | <u>\$ -</u>             | <u>\$ -</u>             | <u>\$ -</u>                           | <u>\$ -</u>                      | <u>\$ -</u>               | <u>\$ -</u>                      |
| <b>DEPARTMENT TOTAL</b> |  | <u><u>\$ 17,967</u></u> | <u><u>\$ 19,948</u></u> | <u><u>\$ 14,899</u></u>               | <u><u>\$ 24,841</u></u>          | <u><u>\$ 24,841</u></u>   | <u><u>\$ 27,712</u></u>          |

## City of Polk City Budget Worksheet

LEGISLATIVE - 511

| Employee ID | Employee                | 2016-2017 Total Regular Salary | 2016-2017 Proposed COLA Increase | 2016-2017 Proposed Merit Increase | 2016-2017 Total Regular Salary | 2016-2017 Overtime Provision | 2016-2017 Addl pay for Halloween and X-Mas events | 2016-2017 Total Salary | 2016-2017 Hourly Rate |
|-------------|-------------------------|--------------------------------|----------------------------------|-----------------------------------|--------------------------------|------------------------------|---|------------------------|-----------------------|
| 00047       | Mayor LaCascia          | \$ 1,563.22                    | \$ -                             | \$ -                              | \$ 1,563.22                    | N/A                          | N/A   | \$ 1,563.22            |                       |
| 00057       | Commissioner Harris     | \$ 781.62                      | \$ -                             | \$ -                              | \$ 781.62                      | N/A                          | N/A   | \$ 781.62              |                       |
| 00050       | Commissioner Kimsey     | \$ 781.62                      | \$ -                             | \$ -                              | \$ 781.62                      | N/A                          | N/A   | \$ 781.62              |                       |
| 00054       | Commissioner Prestage   | \$ 781.62                      | \$ -                             | \$ -                              | \$ 781.62                      | N/A                          | N/A   | \$ 781.62              |                       |
| 00049       | Vice Mayor Blethen      | \$ 781.62                      | \$ -                             | \$ -                              | \$ 781.62                      | N/A                          | N/A   | \$ 781.62              |                       |
| 00011       | Mayor Penton (Retired)* | \$ 724.99                      | \$ -                             | \$ -                              | \$ 724.99                      | N/A                          | N/A   | \$ 724.99              |                       |
|             | <b>Total Department</b> | <b>\$ 5,414.69</b>             | <b>\$ -</b>                      | <b>\$ -</b>                       | <b>\$ 5,414.69</b>             | <b>\$ -</b>                  | <b>\$ -</b>                                       | <b>\$ 5,414.69</b>     |                       |

Under the City of Polk City Charter provision C-8(A), The compensation of Commissioners can only be increased based on an ordinance adoption per Ordinance 2014-02.

\*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 City 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                           |  | <b>FY17 Budget</b> |  |
|---------------------------|--|--------------------|--|
| Line Item #               | Line Item Name                                   | Amount Requested   | Justification  |
| <b>Operating Expenses</b> |  |                    |  |
| 310                       | Professional Services                            | \$ 450.00          | Misc Professional Services.  |
| 400                       | Travel and Training                              | \$ 4,500.00        | Attendance at the FLC Conference, IEMO classes, and Ridge League of Cities meetings; Legislative Sessions, other meetings attended that benefit the City. 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 (business lunches as well). |
| 480                       | Promo Activities & Legal Ads                     | \$ 2,500.00        | This expense is for a variety of activities that council decide upon each year. Ad for FLC Quality Cities Magazine (annual conference), Sponsorship for Polk City Sports, Christmas Parade Candy   |
| 490                       | Other Charges                                    | \$ 2,500.00        | Miscellaneous items  |
| 510                       | Office Supplies                                  | \$ 200.00          | 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                               | \$ 1,000.00        | Expenditures for the general supplies needed for the day-to-day operations of the city, Christmas Float, small equipment needs for Commission Chambers, etc.   |
| 540                       | Books, Publications, Subscriptions & Memberships | \$ 5,379.00        | Membership to the Florida League of Cities, Ridge league, Florida league of Mayors, Central Florida Development Council, Polk Visioning and Sam's club; other memberships that will benefit the city. This also includes the subscription to several magazines for council. License fee for Music Events   |
|                           |  | \$ 16,529.00       |  |

**Update any line item and any discriptions for FY17**

|                  |  | <b>FY18 Budget</b> |  |
|------------------|--|--------------------|--|
| Amount Requested | Justification  |                    |  |
| \$ -             | Misc Professional Services.  |                    |  |
| \$ 5,500.00      | Attendance at the FLC Conference, IEMO classes, and Ridge League of Cities meetings; Legislative Sessions, other meetings attended that benefit the City. 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 (business lunches as well). |                    |  |
| \$ 2,500.00      | This expense is for a variety of activities that council decide upon each year. Ad for FLC Quality Cities Magazine (annual conference), Sponsorship for Polk City Sports, Christmas Parade Candy   |                    |  |
| \$ 2,500.00      | Miscellaneous items -- elections will now be under City Clerk Expenses   |                    |  |
| \$ 400.00        | 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.   |                    |  |
| \$ 2,000.00      | Expenditures for the general supplies needed for the day-to-day operations of the city, Christmas Float, small equipment needs for Commission Chambers, etc.   |                    |  |
| \$ 11,258.00     | Membership to the Florida League of Cities, Ridge league, Florida league of Mayors, Central Florida Development Council, Polk Visioning and Sam's club; other memberships that will benefit the city. This also includes the subscription to several magazines for council. License fee for Music Events   |                    |  |
| \$ 24,158.00     |  |                    |  |

**Please make sure your discriptions are accurately dipicted for each**

## City of Polk City Budget Worksheet

| <u>Account Number</u>   | <u>Account Description</u>                | <u>FY15 Actual</u>       | <u>FY16 - Budget</u>     | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-------------------------|---|--------------------------|--------------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-512-100</b>       | <b>EXECUTIVE - PERSONNEL EXPENSES</b>     |                          |                          |                                       |                                  |                           |                                  |
| 01-512-120              | Regular Salary - Wages - Executive        | \$ 116,911               | \$ 118,000               | \$ 94,016                             | \$ 119,500                       | \$ 119,500                | \$ 119,500                       |
| 01-512-130              | Other Salaries and Wages - Executive      | \$ 4,800                 | \$ 4,800                 | \$ 3,800                              | \$ 4,800                         | \$ 4,800                  | \$ 4,800                         |
| 01-512-140              | Overtime - Executive                      | \$ 126                   | \$ 808                   | \$ 454                                | \$ 808                           | \$ 837                    | \$ 837                           |
| 01-512-160              | Bonuses and Gift Certificates - Executive | \$ 13,752                | \$ 12,811                | \$ 14,131                             | \$ 12,650                        | \$ 12,650                 | \$ 13,050                        |
| 01-512-210              | Fica Taxes - Executive                    | \$ 10,189                | \$ 10,397                | \$ 8,612                              | \$ 11,669                        | \$ 11,552                 | \$ 11,618                        |
| 01-512-220              | Retirement Contribution - Executive       | \$ 18,740                | \$ 19,395                | \$ 15,709                             | \$ 19,764                        | \$ 19,879                 | \$ 19,879                        |
| 01-512-230              | Life & Health Insurance - Executive       | \$ 16,221                | \$ 16,991                | \$ 15,215                             | \$ 20,530                        | \$ 20,530                 | \$ 20,530                        |
| 01-512-240              | Worker's Compensation - Executive         | \$ 296                   | \$ 310                   | \$ 309                                | \$ 310                           | \$ 310                    | \$ 310                           |
|                         |   | <u>\$ 181,036</u>        | <u>\$ 183,512</u>        | <u>\$ 152,247</u>                     | <u>\$ 190,031</u>                | <u>\$ 190,058</u>         | <u>\$ 190,524</u>                |
| <b>01-512-300</b>       | <b>EXECUTIVE - OPERATING EXPENSES</b>     |                          |                          |                                       |                                  |                           |                                  |
| 01-512-310              | Professional Services - Executive         | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-512-400              | Travel and Training - Executive           | \$ 3,181                 | \$ 4,000                 | \$ 2,523                              | \$ 3,000                         | \$ 3,000                  | \$ 3,500                         |
| 01-512-410              | Communication Services - Executive        | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-512-420              | Education Reimbursement - Executive       | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-512-440              | Rentals and Leases - Executive            | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-512-460              | Repairs and Maintenance - Executive       | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-512-470              | Printing and Reproduction - Executive     | \$ -                     | \$ 250                   | \$ -                                  | \$ 250                           | \$ 250                    | \$ 250                           |
| 01-512-480              | Promo Activities & Legal Ads - Executive  | \$ -                     | \$ -                     | \$ -                                  | \$ 1,192                         | \$ 1,192                  | \$ 1,000                         |
| 01-512-490              | Other Current Charges - Executive         | \$ 964                   | \$ 2,000                 | \$ 1,222                              | \$ 3,000                         | \$ 3,000                  | \$ 3,500                         |
| 01-512-510              | Office Supplies - Executive               | \$ 531                   | \$ 550                   | \$ 294                                | \$ 550                           | \$ 550                    | \$ 650                           |
| 01-512-520              | Operating Supplies - Executive            | \$ 296                   | \$ 300                   | \$ 243                                | \$ 300                           | \$ 300                    | \$ 400                           |
| 01-512-540              | Books, Pub., Sub., & Memberships - Execu  | \$ 845                   | \$ 1,200                 | \$ 911                                | \$ 1,200                         | \$ 1,200                  | \$ 2,000                         |
|                         |   | <u>\$ 5,817</u>          | <u>\$ 8,300</u>          | <u>\$ 5,194</u>                       | <u>\$ 9,492</u>                  | <u>\$ 9,492</u>           | <u>\$ 11,300</u>                 |
| <b>01-512-600</b>       | <b>EXECUTIVE - CAPITAL OUTLAY</b>         |                          |                          |                                       |                                  |                           |                                  |
| 01-512-630              | Improvements Other than Building - Execu  | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-512-640              | Machinery & Equipment - Executive         | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-512-660              | Books, Pub. & Library Materials - Executi | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                         |   | <u>\$ -</u>              | <u>\$ -</u>              | <u>\$ -</u>                           | <u>\$ -</u>                      | <u>\$ -</u>               | <u>\$ -</u>                      |
| <b>DEPARTMENT TOTAL</b> |   | <u><u>\$ 186,853</u></u> | <u><u>\$ 191,812</u></u> | <u><u>\$ 157,440</u></u>              | <u><u>\$ 199,523</u></u>         | <u><u>\$ 199,550</u></u>  | <u><u>\$ 201,824</u></u>         |



### 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |  | FY17 Budget      |  | FY18 Budget      |   |
|-----------------------------|--|------------------|--|------------------|---|
| Line Item #                 | Line Item Name                                   | Amount Requested | Justification  | Amount Requested | Justification   |
| <b>Operating Expenses</b>   |  |                  |  |                  |   |
| 310                         | Professional Services                            | \$ -             |  | \$ -             |   |
| 400                         | Travel and Training                              | \$ 3,000.00      | These funds are requested for attendance at the FLC, FCCMA, and ICMA Conferences to include the winter institute and Ridge League of Cities, City Manager Monthly meetings, other business meetings; all of which are important sources of information relating to the changes in the laws and rulings for municipalities; also included is TRIM training. | \$ 3,500.00      | 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; also included is TRIM training. |
| 440                         | Rentals & Leases                                 | \$ -             |  |                  |   |
| 460                         | Repairs & Maintenance                            | \$ -             | Repairs to equipment from normal day to day wear and tear.   |                  | Repairs to equipment from normal day to day wear and tear.  |
| 470                         | Printing & Reproduction                          | \$ 250.00        | City letterhead and business cards.  | \$ 250.00        | City letterhead and business cards.   |
| 480                         | Promo Activities & Legal Ads                     | \$ 1,192.00      | promotion activities throughout the year   | \$ 1,000.00      | promotion activities throughout the year  |
| 490                         | Other Current Charges                            | \$ 3,000.00      | miscellaneous activities throughout the year such as employee appreciation luncheon, Commission/Staff Christmas Luncheon, recognition of students (new), etc.  | \$ 3,500.00      | miscellaneous activities throughout the year such as employee appreciation luncheon, Commission/Staff Christmas Luncheon, recognition of students (new), etc.   |
| 510                         | Office Supplies                                  | \$ 550.00        | Paper, pens, computer supplies, filing materials, etc  | \$ 650.00        | Paper, pens, computer supplies, filing materials, etc   |
| 520                         | Operating Supplies                               | \$ 300.00        | Forms required for the operation of the city. Computer software updates.   | \$ 400.00        | Forms required for the operation of the city. Computer software updates.  |
| 540                         | Books, Publications, Subscriptions & Memberships | \$ 1,200.00      | Membership in FCCMA, ICMA for Manager, other memberships that would be beneficial to city business; subscription to Fair Labor Standards, The Ledger, malwarebytes, etc.   | \$ 2,000.00      | Membership in FCCMA, ICMA for Manager, other memberships that would be beneficial to city business; subscription to Fair Labor Standards, The Ledger, malwarebytes, etc.  |
| <b>Capital Expenditures</b> |  |                  |  |                  |   |
| 640                         | Machinery & Equipment                            | \$ -             | Computer   |                  |   |
|                             |  | \$ 9,492.00      |  | \$ 11,300.00     |   |

## City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>               | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-----------------------|--|--------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-513-100</b>     | <b>CITY CLERK - PERSONNEL EXPENSES</b>   |                    |                      |                                       |                                  |                           |                                  |
| 01-513-120            | Regular Salary - Wages - City Clerk      | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 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                  | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-513-220            | Retirement Contribution - City Clerk     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-513-230            | Life & Health Insurance - City Clerk     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-513-240            | Worker's Compensation - City Clerk       | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |  | <u>\$ -</u>        | <u>\$ -</u>          | <u>\$ -</u>                           | <u>\$ -</u>                      | <u>\$ -</u>               | <u>\$ -</u>                      |
| <b>01-513-300</b>     | <b>CITY CLERK - OPERATING EXPENSES</b>   |                    |                      |                                       |                                  |                           |                                  |
| 01-513-310            | Professional Services - City Clerk       | \$ 4,199           | \$ 5,950             | \$ 232                                | \$ 4,200                         | \$ 4,200                  | \$ 4,200                         |
| 01-513-400            | Travel and Training - City Clerk         | \$ 430             | \$ 2,600             | \$ 1,114                              | \$ 3,000                         | \$ 2,500                  | \$ 3,000                         |
| 01-513-410            | Communication Services - City Clerk      | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-513-420            | Education Reimbursement - City Clerk     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-513-440            | Rentals and Leases - City Clerk          | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-513-460            | Repairs and Maintenance - City Clerk     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-513-470            | Printing and Reproduction - City Clerk   | \$ 1,882           | \$ 3,000             | \$ 858                                | \$ 3,000                         | \$ 3,000                  | \$ 3,200                         |
| 01-513-490            | Other Current Charges - City Clerk       | \$ 20              | \$ 1,000             | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-513-492            | Recording & Other Fees - City Clerk      | \$ -               | \$ -                 | \$ -                                  | \$ 1,000                         | \$ 1,000                  | \$ 1,000                         |
| 01-513-510            | Office Supplies - City Clerk             | \$ 455             | \$ 800               | \$ 243                                | \$ 800                           | \$ 800                    | \$ 900                           |
| 01-513-520            | Operating Supplies - City Clerk          | \$ 56              | \$ 200               | \$ -                                  | \$ 200                           | \$ 200                    | \$ 400                           |
| 01-513-540            | Books, Pub., Sub., & Memberships - City  | \$ 557             | \$ 650               | \$ 235                                | \$ 650                           | \$ 650                    | \$ 800                           |
|                       |  | <u>\$ 7,598</u>    | <u>\$ 14,200</u>     | <u>\$ 2,683</u>                       | <u>\$ 12,850</u>                 | <u>\$ 12,350</u>          | <u>\$ 13,500</u>                 |
| <b>01-513-600</b>     | <b>CITY CLERK - CAPITAL OUTLAY</b>       |                    |                      |                                       |                                  |                           |                                  |
| 01-513-630            | Improvements Other than Building - City  | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-513-640            | Machinery & Equipment - City Clerk       | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-513-660            | Books, Pub.& Library Materials - City Cl | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |  | <u>\$ -</u>        | <u>\$ -</u>          | <u>\$ -</u>                           | <u>\$ -</u>                      | <u>\$ -</u>               | <u>\$ -</u>                      |
|                       | <b>DEPARTMENT TOTAL</b>                  | <u>\$ 7,598</u>    | <u>\$ 14,200</u>     | <u>\$ 2,683</u>                       | <u>\$ 12,850</u>                 | <u>\$ 12,350</u>          | <u>\$ 13,500</u>                 |



## 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |  | FY17 Budget      |   | FY18 Budget      |   |
|-----------------------------|--|------------------|---|------------------|---|
| Line Item #                 | Line Item Name                                   | Amount Requested | Justification   | Amount Requested | Justification   |
| <b>Operating Expenses</b>   |  |                  |   |                  |   |
| 310                         | Professional Services                            | \$ 4,200.00      | Includes updates and support for the Questys Program (approximately \$4,200) and other software support; shredding of records that meet the record retention requirements   | \$ 4,200.00      | Includes updates and support for the Questys Program (approximately \$4,200) and other software support; shredding of records that meet the record retention requirements   |
| 400                         | Travel and Training                              | \$ 3,000.00      | 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. | \$ 3,000.00      | 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  | \$ -             | None requested  |
| 440                         | Rentals & Leases                                 | \$ -             |   | \$ -             | None requested  |
| 460                         | Repairs & Maintenance                            | \$ -             | To cover expenses for repair  | \$ -             | To cover expenses for repair (in other general government)  |
| 470                         | Printing & Reproduction                          | \$ 3,000.00      | 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.                    | \$ 3,200.00      | 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  | \$ -             | Legal ads are done under legal counsel  |
| 490                         | Other Current Charges                            | -                | Municipal Election will be charged to this account, which includes election workers, ballots, mailing of absentee ballots, election assessments, etc.; other miscellaneous items  | \$ -             | Municipal Election will be charged to this account, which includes election workers, ballots, mailing of absentee ballots, election assessments, etc.; other miscellaneous items  |
| 492                         | Recording & Other Fees                           | \$ 1,000.00      | Recording of documents such as deeds, interlocal agreements, annexations, Ordinances, etc.  | \$ 1,000.00      | Recording of documents such as deeds, interlocal agreements, annexations, Ordinances, etc.  |
| 510                         | Office Supplies                                  | \$ 800.00        | To cover the expense of regular stock items, and office supplies needed to properly run the City Clerk's office.  | \$ 900.00        | 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.   | \$ 400.00        | Supplies needed to operate other than office supplies   |
| 540                         | Books, Publications, Subscriptions & Memberships | \$ 650.00        | To cover the membership dues for IIMC, FACC, Notary, Florida State Statutes, etc.   | \$ 800.00        | To cover the membership dues for IIMC, FACC, Notary, Florida State Statutes, etc.   |
| <b>Capital Expenditures</b> |  |                  |   |                  |   |

### City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>                | <u>FY15 Actual</u>      | <u>FY16 - Budget</u>    | <u>FY16 - 07/27/16</u><br><u>YTD Actual</u> | <u>FY17 - Dept</u><br><u>Requested</u> | <u>FY17-</u><br><u>Proposed</u> | <u>Estimated FY18</u><br><u>Budget</u> |
|-----------------------|---|-------------------------|-------------------------|---|--|---------------------------------|--|
| <b>01-514-300</b>     | <b>LEGAL COUNSEL - OPERATING EXPENSES</b> |                         |                         |   |  |                                 |  |
| 01-514-310            | Professional Services - Legal Counsel     | \$ 62,698               | \$ 77,000               | \$ 32,405                                   | \$ 70,000                              | \$ 70,000                       | \$ 70,000                              |
| 01-514-312            | Professional Services - Other - Legal Co  | \$ -                    | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-514-400            | Travel and Training - Legal Counsel       | \$ -                    | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-514-470            | Printing and Reproduction - Legal Counsel | \$ -                    | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-514-480            | Promo Activities & Legal Ads - Legal Cou  | \$ 3,464                | \$ 6,000                | \$ 33,330                                   | \$ 6,000                               | \$ 6,000                        | \$ 7,000                               |
| 01-514-490            | Other Current Charges - Legal Counsel     | \$ -                    | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-514-492            | Recording & Other Fees - Legal Counsel    | \$ -                    | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
|                       |   | <u>\$ 66,161</u>        | <u>\$ 83,000</u>        | <u>\$ 65,734</u>                            | <u>\$ 76,000</u>                       | <u>\$ 76,000</u>                | <u>\$ 77,000</u>                       |
| <b>01-514-600</b>     | <b>LEGAL COUNSEL - CAPITAL OUTLAY</b>     |                         |                         |   |  |                                 |  |
| 01-514-640            | Machinery & Equipment - Legal Counsel     | \$ -                    | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
|                       |   | <u>\$ -</u>             | <u>\$ -</u>             | <u>\$ -</u>                                 | <u>\$ -</u>                            | <u>\$ -</u>                     | <u>\$ -</u>                            |
|                       | <b>DEPARTMENT TOTAL</b>                   | <u><b>\$ 66,161</b></u> | <u><b>\$ 83,000</b></u> | <u><b>\$ 65,734</b></u>                     | <u><b>\$ 76,000</b></u>                | <u><b>\$ 76,000</b></u>         | <u><b>\$ 77,000</b></u>                |

### City of Polk City Budget Worksheet

**Fund: General**

**Department: 514 - Legal Counsel**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |                               | <b>FY17 Budget</b> |   |
|-----------------------------|-------------------------------|--------------------|---|
| Line Item #                 | Line Item Name                | Amount Requested   | Justification   |
| <b>Operating Expenses</b>   |                               |                    |   |
| 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(Water and Wastewater issues, Land Use, Contraction issues, and it covers general expenses for meetings, correspondence, communications, etc. |
| 312                         | Professional Services - Other | \$ -               | 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  | \$ 6,000.00        | Legal advertisements  |
| 490                         | Other Current Charges         | \$ -               | Misc. expenses of the city attorney   |
| 492                         | Recording & Other Fees        | \$ -               | Recording fees for the clerk of courts.   |
| <b>Capital Expenditures</b> |                               |                    |   |
| 640                         | Machinery & Equipment         | \$ -               | None Requested  |

Update any line item and any discriptions for FY17

|                  |   | <b>FY18 Budget</b> |  |
|------------------|---|--------------------|--|
| Amount Requested | Justification   |                    |  |
| \$ 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(Water and Wastewater issues, Land Use, Contraction issues, and it covers general expenses for meetings, correspondence, communications, etc. |                    |  |
| \$ -             | Professional assistance requested and or required by the city attorney .  |                    |  |
| \$ -             | Florida Association of Municipal Attorney conference.   |                    |  |
| \$ -             | Forms, business cards, etc.   |                    |  |
| \$ 7,000.00      | Legal advertisements  |                    |  |
| \$ -             | Misc. expenses of the city attorney   |                    |  |
| \$ -             | Recording fees for the clerk of courts.   |                    |  |
| \$ -             | None Requested  |                    |  |

Please make sure your discriptions are accurately dipicted for each

### City of Polk City Budget Worksheet

| <u>Account Number</u>   | <u>Account Description</u>                        | <u>FY15 Actual</u>      | <u>FY16 - Budget</u>    | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-------------------------|---|-------------------------|-------------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-515-300</b>       | <b>COMPREHENSIVE PLANNING - OPERATING EXPENSE</b> |                         |                         |                                       |                                  |                           |                                  |
| 01-515-310              | Professional Services - Comp Planning             | \$ 15,000               | \$ 15,000               | \$ 18,000                             | \$ 18,000                        | \$ 18,000                 | \$ 18,000                        |
| 01-515-311              | Engineering Services - Comp Planning              | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-515-312              | Professional Services - Other - Comp Planning     | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-515-470              | Printing and Reproduction - Comp Plannin          | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-515-480              | Promo Activities & Legal Ads - Comp Plan          | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-515-492              | Recording & Other Fees - Comp Planning            | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-515-540              | Books, Pub., Sub., & Memberships - Comp           | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                         |   | <u>\$ 15,000</u>        | <u>\$ 15,000</u>        | <u>\$ 18,000</u>                      | <u>\$ 18,000</u>                 | <u>\$ 18,000</u>          | <u>\$ 18,000</u>                 |
| <b>DEPARTMENT TOTAL</b> |   | <u><b>\$ 15,000</b></u> | <u><b>\$ 15,000</b></u> | <u><b>\$ 18,000</b></u>               | <u><b>\$ 18,000</b></u>          | <u><b>\$ 18,000</b></u>   | <u><b>\$ 18,000</b></u>          |

## 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                                  |                       | <b>FY17 Budget</b> |  |
|----------------------------------|-----------------------|--------------------|--|
| Line Item #                      | Line Item Name        | Amount Requested   | Justification  |
| <b><i>Operating Expenses</i></b> |                       |                    |  |
| 310                              | Professional Services | \$ 18,000.00       | Annual contract with Central Florida Regional Planning Council - \$18,000.00 (increase of \$3,000) |
| 312                              | Professional Services | \$ -               | Apply for grant to continue with vision plan   |

|                  |  | <b>FY18 Budget</b> |  |
|------------------|--|--------------------|--|
| Amount Requested | Justification  |                    |  |
| \$ 18,000.00     | Annual contract with Central Florida Regional Planning Council - \$18,000.00 (increase of \$3,000) |                    |  |
| \$ -             | Apply for grant to continue with special planning  |                    |  |

**Update any line item and any discriptions for FY17**

**Please make sure your discriptions are accurately dipicted for each**

### City of Polk City Budget Worksheet

| <u>Account Number</u>   | <u>Account Description</u>                        | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-------------------------|---|--------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-516-100</b>       | <b>FINANCE AND ACCOUNTING - PERSONNEL EXPENSE</b> |                    |                      |                                       |                                  |                           |                                  |
| 01-516-120              | Regular Salary - Wages - Fin & Acctng             | \$ 63,631          | \$ 53,224            | \$ 41,449                             | \$ 53,224                        | \$ 53,224                 | \$ 53,224                        |
| 01-516-140              | Overtime - Fin & Acctng                           | \$ 38              | \$ 920               | \$ 289                                | \$ 920                           | \$ 920                    | \$ 920                           |
| 01-516-160              | Bonuses and Gift Certificates - Fin & Ac          | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-516-210              | Fica Taxes - Fin & Acctng                         | \$ 4,704           | \$ 4,142             | \$ 3,064                              | \$ 4,142                         | \$ 4,142                  | \$ 4,142                         |
| 01-516-220              | Retirement Contribution - Fin & Acctng            | \$ 4,706           | \$ 3,931             | \$ 2,726                              | \$ 3,931                         | \$ 3,931                  | \$ 3,931                         |
| 01-516-230              | Life & Health Insurance - Fin & Acctng            | \$ 12,612          | \$ 8,337             | \$ 7,452                              | \$ 10,106                        | \$ 10,106                 | \$ 10,106                        |
| 01-516-240              | Worker's Compensation - Fin & Acctng              | \$ 207             | \$ 210               | \$ 135                                | \$ 210                           | \$ 210                    | \$ 210                           |
|                         |   | <b>\$ 85,898</b>   | <b>\$ 70,764</b>     | <b>\$ 55,115</b>                      | <b>\$ 72,533</b>                 | <b>\$ 72,533</b>          | <b>\$ 72,533</b>                 |
| <b>01-516-300</b>       | <b>FINANCE AND ACCOUNTING - OPERATING EXPENSE</b> |                    |                      |                                       |                                  |                           |                                  |
| 01-516-310              | Professional Services - Fin & Acctng              | \$ 762             | \$ -                 | \$ 553                                | \$ -                             | \$ -                      | \$ -                             |
| 01-516-320              | Accounting and Auditing - Fin & Acctng            | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-516-400              | Travel and Training - Fin & Acctng                | \$ 662             | \$ 2,500             | \$ 855                                | \$ 3,500                         | \$ 3,500                  | \$ 4,000                         |
| 01-516-410              | Communication Services - Fin & Acctng             | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-516-420              | Education Reimbursement - Fin & Acctng            | \$ 2,438           | \$ 3,000             | \$ 1,500                              | \$ -                             | \$ -                      | \$ -                             |
| 01-516-440              | Rentals and Leases - Fin & Acctng                 | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-516-450              | Liability Insurance - Fin & Acctng                | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-516-460              | Repairs and Maintenance - Fin & Acctng            | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-516-470              | Printing and Reproduction - Fin & Acctng          | \$ 357             | \$ 700               | \$ 149                                | \$ 500                           | \$ 500                    | \$ 500                           |
| 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                    | \$ 748             | \$ 1,200             | \$ 511                                | \$ 1,200                         | \$ 1,200                  | \$ 1,300                         |
| 01-516-520              | Operating Supplies - Fin & Acctng                 | \$ 240             | \$ 1,000             | \$ 30                                 | \$ 1,000                         | \$ 1,000                  | \$ 1,100                         |
| 01-516-540              | Books, Pub., Sub., & Memberships - Fin &          | \$ 154             | \$ 300               | \$ 35                                 | \$ 300                           | \$ 300                    | \$ 350                           |
|                         |   | <b>\$ 5,351</b>    | <b>\$ 8,700</b>      | <b>\$ 3,632</b>                       | <b>\$ 6,500</b>                  | <b>\$ 6,500</b>           | <b>\$ 7,250</b>                  |
| <b>01-516-600</b>       | <b>FINANCE AND ACCOUNTING - CAPITAL OUTLAY</b>    |                    |                      |                                       |                                  |                           |                                  |
| 01-516-630              | Improvements Other than Building - Fin &          | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-516-640              | Machinery & Equipment - Fin & Acctng              | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-516-660              | Books, Pub. & Library Materials - Fin & A         | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                         |   | <b>\$ -</b>        | <b>\$ -</b>          | <b>\$ -</b>                           | <b>\$ -</b>                      | <b>\$ -</b>               | <b>\$ -</b>                      |
| <b>DEPARTMENT TOTAL</b> |   | <b>\$ 91,249</b>   | <b>\$ 79,464</b>     | <b>\$ 58,747</b>                      | <b>\$ 79,033</b>                 | <b>\$ 79,033</b>          | <b>\$ 79,783</b>                 |



## City of Polk City Budget Worksheet

**Fund: General**

**Department: 516 - Finance and Accounting**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |  | FY17 Budget      |  | FY18 Budget      |  |
|-----------------------------|--|------------------|--|------------------|--|
| Line Item #                 | Line Item Name                                   | Amount Requested | Justification  | Amount Requested | Justification  |
| <b>Operating Expenses</b>   |  |                  |  |                  |  |
| 310                         | Professional Services                            | \$ -             |  | \$ -             |  |
| 400                         | Travel and Training                              | \$ 3,500.00      | 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. Including continuing education classes. | \$ 4,000.00      | 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. Including continuing education classes. |
| 420                         | Education Reimbursement                          | \$ -             |  | \$ -             | 0  |
| 440                         | Rentals & Leases                                 | \$ -             |  | \$ -             |  |
| 460                         | Repairs & Maintenance                            |                  |  |                  |  |
| 470                         | Printing & Reproduction                          | \$ 500.00        | This amount is required for the purchase of office forms, envelopes, accounts payable and payroll supplies as well as any costs associated with the preparation of the budget reports.   | \$ 500.00        | This amount is required for the purchase of office forms, envelopes, accounts payable and payroll supplies as well as any costs associated with the preparation of the budget reports.   |
| 510                         | Office Supplies                                  | \$ 1,200.00      | These materials are necessary as normal operating expenses of this department.   | \$ 1,300.00      | These materials are necessary as normal operating expenses of this department.   |
| 520                         | Operating Supplies                               | \$ 1,000.00      | Supplies needed to operate.  | \$ 1,100.00      | Supplies needed to operate.  |
| 540                         | Books, Publications, Subscriptions & Memberships | \$ 300.00        | The expenses budgeted here include the Finance Administrators membership in the FGFOA and costs for subscriptions to government finance and HR publications.   | \$ 350.00        | The expenses budgeted here include the Finance Administrators membership in the FGFOA and costs for subscriptions to government finance and HR publications.   |
| <b>Capital Expenditures</b> |  |                  |  |                  |  |
| 640                         | Machinery & Equipment                            | \$ -             |  | \$ -             |  |
|                             |  | \$ 6,500.00      |  | \$ 7,250.00      |  |

### City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>           | <u>FY15 Actual</u>       | <u>FY16 - Budget</u>     | <u>FY16 - 05/26/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-----------------------|--------------------------------------|--------------------------|--------------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-517-700</b>     | <b>DEBT SERVICE PAYMENTS</b>         |                          |                          |                                       |                                  |                           |                                  |
| 01-517-710            | Principal - Debt Service Pmts        | \$ 40,306                | \$ 41,969                | \$ -                                  | \$ 43,700                        | \$ 43,700                 | \$ 45,503                        |
| 01-517-720            | Interest - Debt Service Pmts         | \$ 61,783                | \$ 60,120                | \$ -                                  | \$ 58,389                        | \$ 58,389                 | \$ 56,586                        |
| 01-517-733            | Mandated Reserve - Debt Service Pmts | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-517-734            | Public Works Property                | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ 28,500                 | \$ 28,500                        |
|                       |                                      | <u>\$ 102,089</u>        | <u>\$ 102,089</u>        | <u>\$ -</u>                           | <u>\$ 102,089</u>                | <u>\$ 130,589</u>         | <u>\$ 130,589</u>                |
|                       | <b>DEPARTMENT TOTAL</b>              | <u><b>\$ 102,089</b></u> | <u><b>\$ 102,089</b></u> | <u><b>\$ -</b></u>                    | <u><b>\$ 102,089</b></u>         | <u><b>\$ 130,589</b></u>  | <u><b>\$ 130,589</b></u>         |

### 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                           |                          | <b>FY17 Budget</b> |   |
|---------------------------|--------------------------|--------------------|---|
| Line Item #               | Line Item Name           | Amount Requested   | Justification   |
| <b>Operating Expenses</b> |                          |                    |   |
| 710                       | Principal                | \$ 43,700.00       | \$43,700 for USDA Debt Service for the Polk City Government Center. |
| 720                       | Interest                 | \$ 58,389.00       | \$58,389 for USDA Debt Service for the Polk City Government Center. |
| 730                       | Other Debt Service Costs | \$ 28,500.00       | Proposed Public Works Facility - Citizens Bank                      |
| 733                       | Mandated Reserve         |                    |   |

**Update any line item and any discriptions for FY17**

|                  |   | <b>FY18 Budget</b> |   |
|------------------|---|--------------------|---|
| Amount Requested | Justification   | Amount Requested   | Justification   |
| \$ 45,503.00     | \$45,503 for USDA Debt Service for the Polk City Government Center. | \$ 45,503.00       | \$45,503 for USDA Debt Service for the Polk City Government Center. |
| \$ 56,586.00     | \$56,586 for USDA Debt Service for the Polk City Government Center. | \$ 56,586.00       | \$56,586 for USDA Debt Service for the Polk City Government Center. |
| \$ 28,500.00     | Proposed Public Works Facility - Citizens Bank                      | \$ 28,500.00       | Proposed Public Works Facility - Citizens Bank                      |
|                  |   |                    |   |

**Please make sure your discriptions are accurately dipicted for each**

### City of Polk City Budget Worksheet

| <u>Account Number</u>   | <u>Account Description</u>                  | <u>FY15 Actual</u>       | <u>FY16 - Budget</u>     | <u>FY16 - 05/26/16</u><br><u>YTD Actual</u> | <u>FY17 - Dept</u><br><u>Requested</u> | <u>FY17-</u><br><u>Proposed</u> | <u>Estimated FY18</u><br><u>Budget</u> |
|-------------------------|---|--------------------------|--------------------------|---|--|---------------------------------|--|
| <b>01-521-300</b>       | <b>LAW ENFORCEMENT - OPERATING EXPENSES</b> |                          |                          |   |  |                                 |  |
| 01-521-305              | Contract Labor - Law Enf                    | \$ 120,076               | \$ 124,278               | \$ 124,278                                  | \$ 95,454                              | \$ 95,454                       | \$ 97,363                              |
| 01-521-310              | Professional Services - Law Enf             | \$ -                     | \$ -                     | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-521-410              | Communication Services - Law Enf            | \$ -                     | \$ -                     | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-521-440              | Rentals & Leases - Law Enf                  | \$ 486                   | \$ 582                   | \$ 483                                      | \$ 582                                 | \$ 582                          | \$ 582                                 |
| 01-521-460              | Repairs & Maintenance - Law Enf             | \$ -                     | \$ 500                   | \$ 3  | \$ 500                                 | \$ 500                          | \$ 500                                 |
| 01-521-510              | Office Supplies - Law Enf                   | \$ -                     | \$ -                     | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-521-520              | Operating Supplies - Law Enf                | \$ -                     | \$ 100                   | \$ -  | \$ 100                                 | \$ 100                          | \$ 100                                 |
| 01-521-529              | Operating Supplies - JAG Grant - Law Enf    | \$ 5,177                 | \$ -                     | \$ 4,633                                    | \$ -                                   | \$ -                            | \$ -                                   |
|                         |   | <u>\$ 125,740</u>        | <u>\$ 125,460</u>        | <u>\$ 129,397</u>                           | <u>\$ 96,636</u>                       | <u>\$ 96,636</u>                | <u>\$ 98,545</u>                       |
| <b>01-521-600</b>       | <b>LAW ENFORCEMENT - CAPITAL OUTLAY</b>     |                          |                          |   |  |                                 |  |
| 01-521-649              | Machinery & Equipment - JAG Grant - Law Enf | \$ -                     | \$ 4,680                 | \$ -  | \$ 5,113                               | \$ 5,113                        | \$ 5,113                               |
|                         |   | <u>\$ -</u>              | <u>\$ 4,680</u>          | <u>\$ -</u>                                 | <u>\$ 5,113</u>                        | <u>\$ 5,113</u>                 | <u>\$ 5,113</u>                        |
| <b>DEPARTMENT TOTAL</b> |   | <u><b>\$ 125,740</b></u> | <u><b>\$ 130,140</b></u> | <u><b>\$ 129,397</b></u>                    | <u><b>\$ 101,749</b></u>               | <u><b>\$ 101,749</b></u>        | <u><b>\$ 103,658</b></u>               |

### City of Polk City Budget Worksheet

**Fund: General**

**Department: 521 - Law Enforcement**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |                                   | FY17 Budget      |   | FY18 Budget      |   |
|-----------------------------|-----------------------------------|------------------|---|------------------|---|
| Line Item #                 | Line Item Name                    | Amount Requested | Justification   | Amount Requested | Justification   |
| <b>Operating Expenses</b>   |                                   |                  |   |                  |   |
| 305                         | Contract Labor                    | \$ 128,627.00    | Annual contract amount for FY14'. This includes 1 sergeant. (contract expires September 30, 2017) | \$ 132,976.00    | Annual contract amount for FY14'. This includes 1 sergeant (estimated for budget purposes). |
| 310                         | Professional Services             | \$ -             |   | \$ -             |   |
| 410                         | Communication Services            | \$ -             | Nextel  | \$ -             | Nextel  |
| 440                         | Rentals & Leases                  | \$ 582.00        | Konica copier lease.  | \$ 582.00        | Konica copier lease.  |
| 460                         | Repairs & Maintenance             | \$ 500.00        | General Repairs & Maintenance to substation, repairs of golf cart, etc.                           | \$ 500.00        | General Repairs & Maintenance to substation, repairs of golf cart, etc.                     |
| 510                         | Office Supplies                   | \$ 100.00        | Paper, pens, computer supplies, filing materials, etc   | \$ 100.00        | Paper, pens, computer supplies, filing materials, etc                                       |
| 520                         | Operating Supplies                | \$ 100.00        | Misc operating costs that may arise   | \$ 100.00        | Misc operating costs that may arise   |
| <b>Capital Expenditures</b> |                                   |                  |   |                  |   |
| 630                         | Improvements Other Than Buildings |                  |   |                  |   |
| 649                         | Machinery & Equipment - JAG Grant | \$ 5,113.00      | Edward Byrne Memorial Justice Assistantance Grant (JAG) - Speed Bumps/Ticket Printer              | \$ 5,113.00      | Edward Byrne Memorial Justice Assistantance Grant (JAG) - To be determined.                 |

### City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>                      | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-----------------------|---|--------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-524-100</b>     | <b>BUILDING AND ZONING - PERSONNEL EXPENSES</b> |                    |                      |                                       |                                  |                           |                                  |
| 01-524-120            | Regular Salary - Wages - Bldg & Zoning          | \$ 42,323          | \$ 45,620            | \$ 36,172                             | \$ 48,000                        | \$ 48,000                 | \$ 48,000                        |
| 01-524-140            | Overtime - Bldg & Zoning                        |                    | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-524-160            | Bonuses and Gift Certificates - Bldg & Z        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-524-210            | Fica Taxes - Bldg & Zoning                      | \$ 3,106           | \$ 3,490             | \$ 2,718                              | \$ 3,672                         | \$ 3,672                  | \$ 3,672                         |
| 01-524-220            | Retirement Contribution - Bldg & Zoning         | \$ 3,095           | \$ 3,312             | \$ 2,679                              | \$ 3,610                         | \$ 3,610                  | \$ 3,610                         |
| 01-524-230            | Life & Health Insurance - Bldg & Zoning         | \$ 8,029           | \$ 8,414             | \$ 7,494                              | \$ 10,183                        | \$ 10,183                 | \$ 10,183                        |
| 01-524-240            | Worker's Compensation - Bldg & Zoning           | \$ 110             | \$ 117               | \$ 1,122                              | \$ 117                           | \$ 117                    | \$ 117                           |
|                       |   | <b>\$ 56,662</b>   | <b>\$ 60,953</b>     | <b>\$ 50,186</b>                      | <b>\$ 65,582</b>                 | <b>\$ 65,582</b>          | <b>\$ 65,582</b>                 |
| <b>01-524-300</b>     | <b>BUILDING AND ZONING - OPERATING EXPENSES</b> |                    |                      |                                       |                                  |                           |                                  |
| 01-524-310            | Professional Services - Bldg & Zoning           | \$ 45,271          | \$ 37,000            | \$ 31,336                             | \$ 42,000                        | \$ 42,000                 | \$ 42,000                        |
| 01-524-311            | Engineering Services - Bldg & Zoning            |                    | \$ 1,000             | \$ -                                  | \$ 1,000                         | \$ 1,000                  | \$ 1,000                         |
| 01-524-312            | Professional Services - Other - Bldg & Z        |                    | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-524-400            | Travel and Training - Bldg & Zoning             |                    | \$ 300               | \$ -                                  | \$ 500                           | \$ 500                    | \$ 500                           |
| 01-524-410            | Communication Services - Bldg & Zoning          |                    | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-524-420            | Education Reimbursement - Bldg & Zoning         |                    | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-524-440            | Rentals and Leases - Bldg & Zoning              |                    | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-524-460            | Repairs and Maintenance - Bldg & Zoning         |                    | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 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                 | \$ -               | \$ 200               | \$ 82                                 | \$ 200                           | \$ 200                    | \$ 200                           |
| 01-524-520            | Operating Supplies - Bldg & Zoning              | \$ -               | \$ 100               | \$ -                                  | \$ 100                           | \$ 100                    | \$ 100                           |
| 01-524-540            | Books, Pub., Sub., & Memberships - Bldg         |                    | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ 45,271</b>   | <b>\$ 38,600</b>     | <b>\$ 31,418</b>                      | <b>\$ 43,800</b>                 | <b>\$ 43,800</b>          | <b>\$ 43,800</b>                 |
| <b>01-524-600</b>     | <b>BUILDING AND ZONING - CAPITAL OUTLAY</b>     |                    |                      |                                       |                                  |                           |                                  |
| 01-524-630            | Improvements Other than Building - Bldg         | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-524-640            | Machinery & Equipment - Bldg & Zoning           | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-524-660            | Books, Pub.& Library Materials - Bldg &         | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <b>\$ -</b>        | <b>\$ -</b>          | <b>\$ -</b>                           | <b>\$ -</b>                      | <b>\$ -</b>               | <b>\$ -</b>                      |
|                       | <b>DEPARTMENT TOTAL</b>                         | <b>\$ 101,932</b>  | <b>\$ 99,553</b>     | <b>\$ 81,604</b>                      | <b>\$ 109,382</b>                | <b>\$ 109,382</b>         | <b>\$ 109,382</b>                |



### City of Polk City Budget Worksheet

**Fund: General**

**Department: 524 - Building and Zoning**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |  | FY17 Budget      |  | FY18 Budget      |  |
|-----------------------------|--|------------------|--|------------------|--|
| Line Item #                 | Line Item Name                                   | Amount Requested | Justification  | Amount Requested | Justification  |
| <b>Operating Expenses</b>   |  |                  |  |                  |  |
| 310                         | Professional Services                            | \$ 42,000.00     | Inspection fees, plan review fees & building official service invoices from BOCC are approx 3500.00 per month. These fees are off set by revenue collected on building permits for plan review fees and inspections. | \$ 42,000.00     | Inspection fees, plan review fees & building official service invoices from BOCC are approx 3000.00 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.   | \$ 1,000.00      | Engineering fees than may not be covered by an applicant for a permit.   |
| 312                         | Professional Services - Other                    | \$ -             | None Requested   | \$ -             | None Requested   |
| 400                         | Travel and Training                              | \$ 500.00        | Meetings, conferences, etc.  | \$ 500.00        | Meetings, conferences, etc.  |
| 420                         | Education Reimbursement                          | \$ -             | None Requested   | \$ -             | 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.   | \$ -             | 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.                                | \$ -             | 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   | \$ -             | None Requested   |
| 493                         | Equipment Rental                                 | \$ -             | None Requested   | \$ -             | None Requested   |
| 510                         | Office Supplies                                  | \$ 200.00        | Supplies of the day to day use in the building dept  | \$ 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.   | \$ 100.00        | Supplies needed in the day to day of the operation of the Building Dept.   |
| 540                         | Books, Publications, Subscriptions & Memberships | \$ -             | None Requested   | \$ -             | None Requested   |
| <b>Capital Expenditures</b> |  |                  |  |                  |  |
| 630                         | Improvements Other Than Buildings                | \$ -             | None Requested   | \$ -             | None Requested   |
| 640                         | Machinery & Equipment                            | \$ -             | None Requested   | \$ -             | None Requested   |

\$ 43,800.00

\$ 43,800.00

### City of Polk City Budget Worksheet

| <u>Account Number</u>   | <u>Account Description</u>                   | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-------------------------|--|--------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-529-100</b>       | <b>CODE ENFORCEMENT - PERSONNEL EXPENSES</b> |                    |                      |                                       |                                  |                           |                                  |
| 01-529-120              | Regular Salary - Wages - Code Enf            | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-140              | Overtime - Code Enf                          | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-160              | Bonuses and Gift Certificates - Code Enf     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-210              | Fica Taxes - Code Enf                        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-220              | Retirement Contribution - Code Enf           | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-230              | Life & Health Insurance - Code Enf           | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-240              | Worker's Compensation - Code Enf             | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                         |  | <hr/>              | <hr/>                | <hr/>                                 | <hr/>                            | <hr/>                     | <hr/>                            |
| <b>01-529-300</b>       | <b>CODE ENFORCEMENT - OPERATING EXPENSES</b> |                    |                      |                                       |                                  |                           |                                  |
| 01-529-310              | Professional Services - Code Enf             | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ 1,000                         |
| 01-529-400              | Travel and Training - Code Enf               | \$ -               | \$ -                 | \$ -                                  | \$ 500                           | \$ 500                    | \$ 500                           |
| 01-529-410              | Communication Services - Code Enf            | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-420              | Education Reimbursement - Code Enf           | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-440              | Rentals and Leases - Code Enf                | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-460              | Repairs and Maintenance - Code Enf           | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-464              | Vehicle Fuel - Code Enf                      | \$ -               | \$ 250               | \$ -                                  | \$ 250                           | \$ 250                    | \$ 250                           |
| 01-529-465              | Vehicle Maintenance - Code Enf               | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-470              | Printing and Reproduction - Code Enf         | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-480              | Promo Activities & Legal Ads - Code Enf      | \$ -               | \$ 150               | \$ 53                                 | \$ 150                           | \$ 150                    | \$ 150                           |
| 01-529-492              | Recording & Other Fees - Code Enf            | \$ -               | \$ 100               | \$ -                                  | \$ 100                           | \$ 100                    | \$ 100                           |
| 01-529-493              | Equipment Rental - Code Enf                  | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-510              | Office Supplies - Code Enf                   | \$ -               | \$ 100               | \$ 32                                 | \$ 100                           | \$ 100                    | \$ 100                           |
| 01-529-520              | Operating Supplies - Code Enf                | \$ -               | \$ 100               | \$ -                                  | \$ 100                           | \$ 100                    | \$ 100                           |
| 01-529-540              | Books, Pub., Sub., & Memberships - Code      | \$ -               | \$ -                 | \$ 15                                 | \$ -                             | \$ -                      | \$ -                             |
|                         |  | <hr/>              | <hr/>                | <hr/>                                 | <hr/>                            | <hr/>                     | <hr/>                            |
|                         |  | \$ -               | \$ 700               | \$ 100                                | \$ 1,200                         | \$ 1,200                  | \$ 2,200                         |
| <b>01-529-600</b>       | <b>CODE ENFORCEMENT - CAPITAL OUTLAY</b>     |                    |                      |                                       |                                  |                           |                                  |
| 01-529-630              | Improvements Other than Building - Code      | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-640              | Machinery & Equipment - Code Enf             | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-529-660              | Books, Pub.& Library Materials - Code En     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                         |  | <hr/>              | <hr/>                | <hr/>                                 | <hr/>                            | <hr/>                     | <hr/>                            |
|                         |  | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| <b>DEPARTMENT TOTAL</b> |  | <hr/>              | <hr/>                | <hr/>                                 | <hr/>                            | <hr/>                     | <hr/>                            |
|                         |  | \$ -               | \$ 700               | \$ 100                                | \$ 1,200                         | \$ 1,200                  | \$ 2,200                         |



### City of Polk City Budget Worksheet

**Fund: General**

**Department: 529 - Code Enforcement**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |                                      | FY16 Budget      |  | FY17 Budget      |  |
|-----------------------------|--------------------------------------|------------------|--|------------------|--|
| Line Item #                 | Line Item Name                       | Amount Requested | Justification  | Amount Requested | Justification  |
| <b>Operating Expenses</b>   |                                      |                  |  |                  |  |
| 310                         | Professional Services                | \$ -             |  | \$ 1,000.00      | Enforcment Hearing --Majistrate  |
| 400                         | Travel and Training                  | \$ 500.00        | Training   | \$ 500.00        | Training   |
| 420                         | Education Reimbursement              | \$ -             | None Requested   | \$ -             | None Requested   |
| 440                         | Rentals & Leases                     | \$ -             |  | \$ -             |  |
| 460                         | Repairs & Maintenance                | \$ -             |  | \$ -             |  |
| 464                         | Vehicle Fuel                         | \$ 250.00        | fuel for truck   | \$ 250.00        | fuel for truck   |
| 465                         | Vehicle Maintenance                  | \$ -             |  | \$ -             |  |
| 470                         | Printing & Reproduction              | \$ -             | None Requested   | \$ -             | None Requested   |
| 480                         | Promo Activities & Legal Ads         | \$ 150.00        | 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. | \$ 100.00        | This amount represents recording fees for liens and other documents with the Clerk of Courts office. |
| 493                         | Equipment Rental                     | \$ -             | None Requested   | \$ -             | None Requested   |
| 510                         | Office Supplies                      | \$ 100.00        | supplies for files, printing pictures etc  | \$ 100.00        | supplies for files, printing pictures etc  |
| 520                         | Operating Supplies                   | \$ 100.00        | Forms for violation notices and letters, etc.  | \$ 100.00        | Forms for violation notices and letters, etc.  |
| 540                         | Books, Publications, Subscriptions & | \$ -             | None Requested   | \$ -             | None Requested   |
| <b>Capital Expenditures</b> |                                      |                  |  |                  |  |
| 630                         | Improvements Other Than Buildings    | \$ -             |  | \$ -             |  |
| 640                         | Machinery & Equipment                | \$ -             |  | \$ -             |  |
|                             |                                      | \$ 1,200.00      |  | \$ 2,200.00      |  |

## City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>                    | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-----------------------|---|--------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-534-300</b>     | <b>REFUSE/SANITATION - OPERATING EXPENSES</b> |                    |                      |                                       |                                  |                           |                                  |
| 01-534-341            | Refuse Disposal - Residential - Refuse/S      | \$ 113,079         | \$ 113,000           | \$ 87,097                             | \$ 121,256                       | \$ 121,256                | \$ 123,588                       |
| 01-534-342            | Refuse Disposal - Commercial - Refuse/Sa      | \$ 74,956          | \$ 74,000            | \$ 62,584                             | \$ 79,740                        | \$ 79,740                 | \$ 79,740                        |
| 01-534-343            | Recycling - Refuse/Sanitation                 | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <u>\$ 188,035</u>  | <u>\$ 187,000</u>    | <u>\$ 149,681</u>                     | <u>\$ 200,996</u>                | <u>\$ 200,996</u>         | <u>\$ 203,328</u>                |
|                       | <b>DEPARTMENT TOTAL</b>                       | <u>\$ 188,035</u>  | <u>\$ 187,000</u>    | <u>\$ 149,681</u>                     | <u>\$ 200,996</u>                | <u>\$ 200,996</u>         | <u>\$ 203,328</u>                |

## City of Polk City Budget Worksheet

**Fund: General**

**Department: 534 - Refuse/Sanitation**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                                  |                               | <b>FY16 Budget</b> |   | <b>FY18 Budget</b> |   |
|----------------------------------|-------------------------------|--------------------|---|--------------------|---|
| Line Item #                      | Line Item Name                | Amount Requested   | Justification   | Amount Requested   | Justification   |
| <b><i>Operating Expenses</i></b> |                               |                    |   |                    |   |
| 341                              | Refuse Disposal – Residential | \$ 121,256.00      | Republic Services - service for residential can pick up.              | \$ 123,588.00      | Republic Services - service for residential can pick up.              |
| 342                              | Refuse Disposal – Commercial  | \$ 79,740.00       | Republic Services - service for commercial can pick up and dumpsters. | \$ 79,740.00       | Republic Services - service for commercial can pick up and dumpsters. |

## City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>                    | <u>FY15 Actual</u>     | <u>FY16 - Budget</u>    | <u>FY16 - 07/27/16</u><br><u>YTD Actual</u> | <u>FY17 - Dept</u><br><u>Requested</u> | <u>FY17-</u><br><u>Proposed</u> | <u>Estimated FY18</u><br><u>Budget</u> |
|-----------------------|---|------------------------|-------------------------|---|--|---------------------------------|--|
| <b>01-538-300</b>     | <b>STORMWATER - OPERATING EXPENSES</b>        |                        |                         |   |  |                                 |  |
| 01-538-310            | Professional Services - Stormwater            | \$ -                   | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-538-311            | Engineering Services - Stormwater             | \$ 491                 | \$ 8,500                | \$ -  | \$ 8,500                               | \$ 8,500                        | \$ 8,500                               |
| 01-538-315            | Inmate Labor - Stormwater                     | \$ 5,750               | \$ 6,337                | \$ 5,750                                    | \$ 5,750                               | \$ 5,750                        | \$ 5,750                               |
| 01-538-400            | Travel and Training - Stormwater              | \$ 475                 | \$ 500                  | \$ -  | \$ 500                                 | \$ 500                          | \$ 500                                 |
| 01-538-430            | Utilities - Stormwater                        | \$ -                   | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-538-440            | Rentals and Leases - Stormwater               | \$ -                   | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-538-460            | Repairs and Maintenance - Stormwater          | \$ 26                  | \$ 32,000               | \$ 21,845                                   | \$ 10,000                              | \$ 10,000                       | \$ 10,000                              |
| 01-538-492            | Recording & Other Fees - Stormwater           | \$ 466                 | \$ 500                  | \$ 100                                      | \$ 500                                 | \$ 500                          | \$ 500                                 |
| 01-538-493            | Equipment Rental - Stormwater                 | \$ -                   | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-538-520            | Operating Supplies - Stormwater               | \$ -                   | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-538-540            | Books, Pub., Sub., & Memberships - Stormwater | \$ 366                 | \$ 366                  | \$ -  | \$ 366                                 | \$ 366                          | \$ 366                                 |
|                       |   | <u>\$ 7,574</u>        | <u>\$ 48,203</u>        | <u>\$ 27,695</u>                            | <u>\$ 25,616</u>                       | <u>\$ 25,616</u>                | <u>\$ 25,616</u>                       |
| <b>01-538-600</b>     | <b>STORMWATER - CAPITAL OUTLAY</b>            |                        |                         |   |  |                                 |  |
| 01-538-630            | Improvements Other than Building - Stormwater | \$ -                   | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-538-640            | Machinery & Equipment - Stormwater            | \$ -                   | \$ -                    | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
|                       |   | <u>\$ -</u>            | <u>\$ -</u>             | <u>\$ -</u>                                 | <u>\$ -</u>                            | <u>\$ -</u>                     | <u>\$ -</u>                            |
|                       | <b>DEPARTMENT TOTAL</b>                       | <u><b>\$ 7,574</b></u> | <u><b>\$ 48,203</b></u> | <u><b>\$ 27,695</b></u>                     | <u><b>\$ 25,616</b></u>                | <u><b>\$ 25,616</b></u>         | <u><b>\$ 25,616</b></u>                |

### City of Polk City Budget Worksheet

**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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                           |                              | FY17 Budget      |  | FY18 Budget      |  |
|---------------------------|------------------------------|------------------|--|------------------|--|
| Line Item #               | Line Item Name               | Amount Requested | Justification  | Amount Requested | Justification  |
| <b>Operating Expenses</b> |                              |                  |  |                  |  |
| 310                       | Professional Services        | \$ -             |  | \$ -             |  |
| 311                       | Engineering Services         | \$ 8,500.00      | NPDES Permit MS4 Engineering Services, plus pipe replacement.  | \$ 8,500.00      | NPDES Permit MS4 Engineering Services, plus pipe replacement.  |
| 315                       | Inmate Labor                 | \$ 5,750.00      | Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations. | \$ 5,750.00      | 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        | Florida Stormwater - Training and certifications   | \$ 500.00        | Florida Stormwater - Training and certifications   |
| 440                       | Rentals & Leases             | \$ -             |  | \$ -             |  |
| 460                       | Repairs & Maintenance        | \$ 10,000.00     | Pipe repair & maintenance  | \$ 10,000.00     | Pipe repair & maintenance  |
| 480                       | Promo Activities & Legal Ads | \$ -             |  | \$ -             |  |
| 492                       | Recording & Other Fees       | \$ 500.00        | NPDES Permit & Stormwater fees   | \$ 500.00        | NPDES Permit & Stormwater fees   |
| 493                       | Equipment Rental             | \$ -             |  | \$ -             |  |
| 510                       | Office Supplies              |                  |  |                  |  |
| 520                       | Operating Supplies           | \$ -             |  | \$ -             |  |

**City of Polk City Budget Worksheet**

| <u>Account Number</u>   | <u>Account Description</u>                      | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-------------------------|---|--------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-539-300</b>       | <b>GEN GOV'T BUILDINGS - OPERATING EXPENSES</b> |                    |                      |                                       |                                  |                           |                                  |
| 01-539-310              | Professional Services - Gen Gov't Bldgs         | \$ 7,420           | \$ 15,000            | \$ 10,032.50                          | \$ 17,186                        | \$ 17,186                 | \$ 23,100                        |
| 01-539-312              | Professional Services - Other - Gen Gov'        | \$ 325             | \$ 600               | \$ 325.00                             | \$ 600                           | \$ 600                    | \$ 600                           |
| 01-539-313              | Professional Services - Activity Center         | \$ -               | \$ -                 | \$ 687.50                             | \$ -                             | \$ -                      | \$ -                             |
| 01-539-315              | Inmate Labor - Gen Gov't Bldgs                  | \$ 5,750           | \$ 6,337             | \$ 5,749.68                           | \$ 5,750                         | \$ 5,750                  | \$ 6,750                         |
| 01-539-411              | City Hall - Communication - Gen Gov't Bl        | \$ 11,711          | \$ 12,700            | \$ 11,622.62                          | \$ 12,700                        | \$ 12,700                 | \$ 15,500                        |
| 01-539-412              | Activity Center - Communication - Gen Go        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-539-413              | Public Works - Communication - Gen Gov't        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-539-414              | Community Center - Communication - Gen Gov't    | \$ 323             | \$ 1,680             | \$ 1,517.04                           | \$ 1,680                         | \$ 1,680                  | \$ 2,500                         |
| 01-539-431              | City Hall - Utilities - Gen Gov't Bldgs         | \$ 13,913          | \$ 12,225            | \$ 9,286.27                           | \$ 12,800                        | \$ 12,800                 | \$ 13,500                        |
| 01-539-432              | Activity Center - Utilities - Gen Gov't         | \$ 2,447           | \$ 2,500             | \$ 1,275.72                           | \$ 2,800                         | \$ 2,800                  | \$ 3,000                         |
| 01-539-433              | Public Works - Utilities - Gen Gov't Bld        | \$ 2,025           | \$ 2,000             | \$ 1,823.25                           | \$ 2,200                         | \$ 2,200                  | \$ 5,000                         |
| 01-539-434              | Community Center - Utilities - Gen Gov't Bld    | \$ 761             | \$ 6,250             | \$ 2,023.88                           | \$ 6,250                         | \$ 6,250                  | \$ 6,500                         |
| 01-539-440              | Rentals and Leases - Gen Gov't Bldgs            | \$ 7,749           | \$ 8,033             | \$ 7,121.44                           | \$ 6,534                         | \$ 6,534                  | \$ 6,534                         |
| 01-539-461              | City Hall - Repairs & Maint - Gen Gov't         | \$ 5,250           | \$ 5,000             | \$ 4,037.12                           | \$ 4,500                         | \$ 4,500                  | \$ 5,500                         |
| 01-539-462              | Activity Center - Repairs & Maint - Gen         | \$ 487             | \$ 1,500             | \$ 528.95                             | \$ 1,500                         | \$ 1,500                  | \$ 1,500                         |
| 01-539-463              | Public Works - Repairs & Maint - Gen Gov        | \$ 707             | \$ 2,000             | \$ 508.27                             | \$ 2,000                         | \$ 2,000                  | \$ 2,500                         |
| 01-539-464              | Community Center - Repairs & Maint - Gen Gov    | \$ 264             | \$ 2,500             | \$ 6,456.57                           | \$ 1,500                         | \$ 1,500                  | \$ 3,000                         |
| 01-539-470              | Printing and Reproduction - Gen Gov't Bl        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-539-490              | Other Current Charges - Gen Gov't Bl            | \$ -               | \$ 300               | \$ 146.13                             | \$ 500                           | \$ 500                    | \$ 600                           |
| 01-539-510              | Office Supplies - Gen Gov't Bldgs               | \$ 30              | \$ -                 | \$ 3.60                               | \$ -                             | \$ -                      | \$ -                             |
| 01-539-521              | City Hall - Operating Supplies - Gen Gov        | \$ 976             | \$ 2,000             | \$ 732.56                             | \$ 2,000                         | \$ 2,000                  | \$ 2,000                         |
| 01-539-522              | Activity Center - Operating Supplies - G        | \$ 420             | \$ 300               | \$ 202.99                             | \$ 300                           | \$ 300                    | \$ 450                           |
| 01-539-523              | Public Works - Operating Supplies - Gen         | \$ 530             | \$ 500               | \$ -                                  | \$ 500                           | \$ 500                    | \$ -                             |
| 01-539-524              | Community Center - Operating Supplies - Gen     | \$ 1,139           | \$ 300               | \$ 1,233.73                           | \$ 800                           | \$ 800                    | \$ 1,000                         |
|                         |   | \$ 62,226          | \$ 81,725            | \$ 65,315                             | \$ 82,100                        | \$ 82,100                 | \$ 99,534                        |
| <b>01-539-600</b>       | <b>GEN GOV'T BUILDINGS - CAPITAL OUTLAY</b>     |                    |                      |                                       |                                  |                           |                                  |
| 01-539-620              | Buildings - Gen Gov't Bldgs                     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-539-631              | City Hall - Improv. O/T Bldgs - Gen Gov'        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-539-632              | Activity Center - Improv. O/T Bldgs - Ge        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ 20,000                 | \$ -                             |
| 01-539-633              | Public Works - Improv. O/T Bldgs - Gen G        | \$ 1,125           | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-539-641              | City Hall - Mach. & Equipment - Gen Gov'        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-539-642              | Activity Center - Mach. & Equipment - Ge        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-539-643              | Public Works - Mach. & Equipment - Gen G        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-539-644              | Community Center - Mach. & Equipment - Gen G    | \$ 9,849           | \$ -                 | \$ 4,249                              | \$ -                             | \$ -                      | \$ -                             |
| 01-539-650              | Construction in Progress - Gen Gov't Bld        | \$ 8,364           | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                         |   | \$ 19,338          | \$ -                 | \$ 4,249                              | \$ -                             | \$ 20,000                 | \$ -                             |
| <b>DEPARTMENT TOTAL</b> |   | <b>\$ 81,565</b>   | <b>\$ 81,725</b>     | <b>\$ 69,564</b>                      | <b>\$ 82,100</b>                 | <b>\$ 102,100</b>         | <b>\$ 99,534</b>                 |

### City of Polk City Budget Worksheet

**Fund: General**

**Department: 539 - General Government Buildings**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                           |  | FY17 Budget      |  | FY18 Budget      |  |
|---------------------------|--|------------------|--|------------------|--|
| Line Item #               | Line Item Name                         | Amount Requested | Justification  | Amount Requested | Justification  |
| <b>Operating Expenses</b> |  |                  |  |                  |  |
| 310                       | Professional Services                  | \$ 17,186.00     | IT service and software support; Haines City Fire Extinguisher (Qrtly Fire Alarm Monitoring), etc, and Fire Sprinkler Inspections., Annual Service           | \$ 23,100.00     | IT service and software support; Haines City Fire Extinguisher (Qrtly Fire Alarm Monitoring), etc, and Fire Sprinkler Inspections., Annual Service           |
| 312                       | Professional Services - Other          | \$ 600.00        | Annual termite service   | \$ 600.00        | Annual termite service   |
| 315                       | Inmate Labor                           | \$ 5,750.00      | Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations. | \$ 6,750.00      | Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations. |
| 411                       | City Hall – Communication              | \$ 15,000.00     | Verizon and Brighthouse  | \$ 15,500.00     | Verizon and Brighthouse  |
| 414                       | Bronson Community Center               | \$ 1,680.00      | Brighthouse  | \$ 2,500.00      | Brighthouse  |
| 431                       | City Hall – Utilities                  | \$ 12,800.00     | Polk City Utilities, Lakeland Electric   | \$ 13,500.00     | Polk City Utilities, Lakeland Electric   |
| 432                       | Activity Center - Utilities            | \$ 2,800.00      | Polk City Utilities, Lakeland Electric   | \$ 3,000.00      | Polk City Utilities, Lakeland Electric   |
| 433                       | Public Works – Utilities               | \$ 2,200.00      | Polk City Utilities, Lakeland Electric   | \$ 5,000.00      | Polk City Utilities, Lakeland Electric   |
| 434                       | Bronson Community Center               | \$ 6,250.00      | Polk City Utilities, Lakeland Electric   | \$ 6,500.00      | Polk City Utilities, Lakeland Electric   |
| 440                       | Rentals and Leases                     | \$ 6,534.00      | Mailfinance lease (Postage Machine) - \$1931.00. Konica Copier Leases - \$4,603 (based on # copies)  | \$ 6,534.00      | Mailfinance lease (Postage Machine) - \$1931.00. Konica Copier Leases - \$4,603 (based on # copies)  |
| 461                       | City Hall – Repairs & Maintenance      | \$ 4,500.00      | Routine maintenance on the building and grounds.Keeping City Hall appearance acceptable.   | \$ 5,500.00      | Routine maintenance on the building and grounds.Keeping City Hall appearance acceptable.   |
| 462                       | Activity Center – Repairs & Maint      | \$ 1,500.00      | Routine maintenance on the building and grounds. Paint exterior of building.   | \$ 1,500.00      | Routine maintenance on the building and grounds. Paint exterior of building.   |
| 463                       | Public Works – Repairs & Maint         | \$ 2,000.00      | Routine maintenance  | \$ 2,500.00      | Routine maintenance  |
| 464                       | Bronson Community Cetner Repairs/Maint | \$ 2,500.00      | Routine maintenance.   | \$ 3,000.00      | Routine maintenance.   |
| 490                       | Other Current Charges                  | \$ 500.00        | Miscellaneous Items not covered elsewhere (decorations for Christmas and other general supplies)   | \$ 600.00        | Miscellaneous Items not covered elsewhere (decorations for Christmas and other general supplies)   |
| 510                       | Office Supplies                        | \$ -             | Office supplies - stock. Office supplies will be expensed to the employee's departments as much as possible.   | \$ -             | Office supplies - stock. Office supplies will be expensed to the employee's departments as much as possible.   |
| 521                       | City Hall – Operating Supplies         | \$ 2,000.00      | Supplies needed such as toliet paper, cleaning supplies, soap, paper towels, paper goods, plastic ware, garbage bags, etc.                                   | \$ 2,000.00      | Supplies needed such as toliet paper, cleaning supplies, soap, paper towels, paper goods, plastic ware, garbage bags, etc.                                   |
| 522                       | Activity Center - Operating Supplies   | \$ 300.00        | Supplies needed such as paper towels, soap, cleaning materials, garbage bags, etc.   | \$ 450.00        | Supplies needed such as paper towels, soap, cleaning materials, garbage bags, etc.   |
| 523                       | Public Works – Operating Supplies      | \$ 500.00        | Supplies need such as paper towels, soap, cleaning materials, garbage bags, etc.   |                  | Supplies need such as paper towels, soap, cleaning materials, garbage bags, etc.   |

### City of Polk City Budget Worksheet

**Fund: General**

**Department: 539 - General Government Buildings**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |                                       | <b>FY17 Budget</b> |  |
|-----------------------------|---------------------------------------|--------------------|--|
| Line Item #                 | Line Item Name                        | Amount Requested   | Justification  |
| 524                         | Bronson Community Center -Op Supplies | \$ 800.00          | Supplies needed to upkeep the buildings and the grounds.   |
| <b>Capital Expenditures</b> |                                       |                    |  |
| 632                         | Activity Center                       | \$ 20,000.00       | Architectual drawings/construction plans to make the existitng activity center into the Library -- \$7,659 CDBG money, \$12,341 public facilities impact fee money |

|                  |  | <b>FY18 Budget</b> |  |
|------------------|--|--------------------|--|
| Amount Requested | Justification  |                    |  |
| \$ 1,000.00      | Supplies needed to upkeep the buildings and the grounds. |                    |  |
| \$ -             |  |                    |  |

## City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>                      | <u>FY15 Actual</u>       | <u>FY16 - Budget</u>     | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-----------------------|---|--------------------------|--------------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-541-100</b>     | <b>ROADS &amp; STREETS - PERSONNEL EXPENSES</b> |                          |                          |                                       |                                  |                           |                                  |
| 01-541-120            | Regular Salary - Wages - Roads & Streets        | \$ 76,308                | \$ 79,965                | \$ 59,557                             | \$ 79,965                        | \$ 145,500                | \$ 145,500                       |
| 01-541-140            | Overtime - Roads & Streets                      | \$ 558                   | \$ 1,584                 | \$ 346                                | \$ 1,591                         | \$ 1,602                  | \$ 1,602                         |
| 01-541-160            | Bonuses and Gift Certificates - Roads &         | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-541-210            | Fica Taxes - Roads & Streets                    | \$ 5,826                 | \$ 6,208                 | \$ 4,570                              | \$ 6,239                         | \$ 11,253                 | \$ 11,253                        |
| 01-541-220            | Retirement Contribution - Roads & Street        | \$ 4,826                 | \$ 5,168                 | \$ 3,751                              | \$ 5,168                         | \$ 10,288                 | \$ 10,288                        |
| 01-541-230            | Life & Health Insurance - Roads & Street        | \$ 17,181                | \$ 18,079                | \$ 15,059                             | \$ 18,079                        | \$ 31,456                 | \$ 31,456                        |
| 01-541-240            | Worker's Compensation - Roads & Streets         | \$ 6,475                 | \$ 7,600                 | \$ 4,742                              | \$ 7,600                         | \$ 11,348                 | \$ 11,348                        |
|                       |   | <u>\$ 111,174</u>        | <u>\$ 118,604</u>        | <u>\$ 88,024</u>                      | <u>\$ 118,642</u>                | <u>\$ 211,447</u>         | <u>\$ 211,447</u>                |
| <b>01-541-300</b>     | <b>ROADS &amp; STREETS - OPERATING EXPENSES</b> |                          |                          |                                       |                                  |                           |                                  |
| 01-541-305            | Contract Labor - Roads & Streets                | \$ 351                   | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-541-310            | Professional Services - Roads & Streets         | \$ -                     | \$ -                     | \$ 1,800                              | \$ -                             | \$ -                      | \$ -                             |
| 01-541-311            | Engineering Services - Roads & Streets          | \$ -                     | \$ 700                   | \$ -                                  | \$ 800                           | \$ 800                    | \$ 1,000                         |
| 01-541-315            | Inmate Labor - Roads & Streets                  | \$ 17,249                | \$ 19,012                | \$ 17,249                             | \$ 18,249                        | \$ 18,249                 | \$ 20,249                        |
| 01-541-400            | Travel and Training - Roads & Streets           | \$ -                     | \$ 300                   | \$ -                                  | \$ 300                           | \$ 300                    | \$ 300                           |
| 01-541-410            | Communication Services - Roads & Streets        | \$ 703                   | \$ 540                   | \$ 493                                | \$ 540                           | \$ 540                    | \$ 540                           |
| 01-541-430            | Utilities - Roads & Streets                     | \$ 23,372                | \$ 24,500                | \$ 16,938                             | \$ 25,000                        | \$ 25,000                 | \$ 25,000                        |
| 01-541-440            | Rentals and Leases - Roads & Streets            | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-541-460            | Repairs and Maintenance - Roads & Street        | \$ 673                   | \$ 12,870                | \$ 5,169                              | \$ 8,000                         | \$ 8,000                  | \$ 8,000                         |
| 01-541-461            | Repairs & Maintenance-Equipment - Roads         | \$ 4,432                 | \$ 3,500                 | \$ 3,929                              | \$ 4,000                         | \$ 4,000                  | \$ 4,000                         |
| 01-541-464            | Vehicle Fuel - Roads & Streets                  | \$ 5,642                 | \$ 6,000                 | \$ 3,070                              | \$ 5,000                         | \$ 5,000                  | \$ 5,000                         |
| 01-541-465            | Vehicle Maintenance - Roads & Streets           | \$ 2,169                 | \$ 4,000                 | \$ 706                                | \$ 4,500                         | \$ 4,500                  | \$ 5,000                         |
| 01-541-480            | Promo Activities & Legal Ads - Roads & S        | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-541-492            | Recording & Other Fees - Roads & Streets        | \$ -                     | \$ -                     | \$ 39                                 | \$ -                             | \$ -                      | \$ -                             |
| 01-541-493            | Equipment Rental - Roads & Streets              | \$ -                     | \$ 1,000                 | \$ -                                  | \$ 1,000                         | \$ 1,000                  | \$ 1,000                         |
| 01-541-510            | Office Supplies - Roads & Streets               | \$ 210                   | \$ 200                   | \$ 692                                | \$ 250                           | \$ 250                    | \$ 500                           |
| 01-541-520            | Operating Supplies - Roads & Streets            | \$ 6,583                 | \$ 10,000                | \$ 4,318                              | \$ 10,000                        | \$ 10,000                 | \$ 12,000                        |
| 01-541-524            | Chemicals - Roads & Streets                     | \$ -                     | \$ 500                   | \$ -                                  | \$ 500                           | \$ 500                    | \$ 500                           |
| 01-541-530            | Road Materials & Supplies - Roads & Stre        | \$ 1,968                 | \$ 6,500                 | \$ 1,823                              | \$ 6,500                         | \$ 6,500                  | \$ 7,500                         |
| 01-541-540            | Books, Pub., Sub., & Memberships - Roads        | \$ 30                    | \$ -                     | \$ 15                                 | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <u>\$ 63,381</u>         | <u>\$ 89,622</u>         | <u>\$ 56,241</u>                      | <u>\$ 84,639</u>                 | <u>\$ 84,639</u>          | <u>\$ 90,589</u>                 |
| <b>01-541-600</b>     | <b>ROADS &amp; STREETS - CAPITAL OUTLAY</b>     |                          |                          |                                       |                                  |                           |                                  |
| 01-541-630            | Improvements Other than Building - Roads        | \$ 206,265               | \$ -                     | \$ -                                  | \$ 122,147                       | \$ 122,147                | \$ -                             |
| 01-541-640            | Machinery & Equipment - Roads & Streets         | \$ -                     | \$ -                     | \$ 2,900                              | \$ 22,400                        | \$ 22,400                 | \$ -                             |
| 01-541-650            | Construction in Progress - Roads & Stree        | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |   | <u>\$ 206,265</u>        | <u>\$ -</u>              | <u>\$ 2,900</u>                       | <u>\$ 144,547</u>                | <u>\$ 144,547</u>         | <u>\$ -</u>                      |
|                       | <b>DEPARTMENT TOTAL</b>                         | <u><b>\$ 380,821</b></u> | <u><b>\$ 208,226</b></u> | <u><b>\$ 147,165</b></u>              | <u><b>\$ 347,828</b></u>         | <u><b>\$ 440,633</b></u>  | <u><b>\$ 302,036</b></u>         |



## City of Polk City Budget Worksheet

**Fund: General**

**Department: 541 - Roads and Streets**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                           |                           | FY17 Budget      |  | FY18 Budget      |  |
|---------------------------|---------------------------|------------------|--|------------------|--|
| Line Item #               | Line Item Name            | Amount Requested | Justification  | Amount Requested | Justification  |
| <b>Operating Expenses</b> |                           |                  |  |                  |  |
| 310                       | Professional Services     | \$ -             | 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.   | \$ -             | 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      | \$ 800.00        | Engineering Services   | \$ 1,000.00      | Engineering Services   |
| 315                       | Inmate Labor              | \$ 18,249.00     | Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations. | \$ 20,249.00     | Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations. |
| 400                       | Travel and Training       | \$ 300.00        |  | \$ 300.00        |  |
| 410                       | Communication Services    | \$ 540.00        | Nextel   | \$ 540.00        | Nextel   |
| 420                       | Education Reimbursement   | \$ -             | None Requested   | \$ -             | None Requested   |
| 430                       | Utilities                 | \$ 25,000.00     | Lakeland Electric, TECO, and Polk City Utilities. Street lighting, etc.  | \$ 25,000.00     | Lakeland Electric, TECO, and Polk City Utilities. Street lighting, etc.  |
| 440                       | Rentals & Leases          | \$ -             |  | \$ -             |  |
| 460                       | Repairs & Maintenance     | \$ 8,000.00      | General maintenance. Plus maintenance of decorative street lights \$2400.00  | \$ 8,000.00      | General maintenance. Plus maintenance of decorative street lights \$2400.00  |
| 461                       | Repairs & Maintenance-    | \$ 4,000.00      | Routine repairs & maintenance of equipment   | \$ 4,000.00      | Routine repairs & maintenance of equipment   |
| 464                       | Vehicle Fuel              | \$ 5,000.00      | Fuel to operate the streets trucks & equipment   | \$ 5,000.00      | Fuel to operate the streets trucks & equipment   |
| 465                       | Vehicle Maintenance       | \$ 4,500.00      | Routine maintenance (oil change, brakes, tires, wiper blades).   | \$ 5,000.00      | Routine maintenance (oil change, brakes, tires, wiper blades).   |
| 492                       | Recording & Other Fees    |                  |  |                  |  |
| 493                       | Equipment Rental          | \$ 1,000.00      | Renting equipment that is needed to complete task and projects ( dump trucks, pressure washer, wood chipper)   | \$ 1,000.00      | Renting equipment that is needed to complete task and projects ( dump trucks, pressure washer, wood chipper)   |
| 510                       | Office Supplies           | \$ 250.00        | Buying pencils, pens, paper. These items are needed for daily tasks.   | \$ 500.00        | Buying pencils, pens, paper. These items are needed for daily tasks.   |
| 520                       | Operating Supplies        | \$ 10,000.00     | Daily operating supplies to maintain the department + \$2,000 for abackpack sprayer and 2 weed wackers.  | \$ 12,000.00     | Daily operating supplies to maintain the department + \$2,000 2 weed wackers.& pole saw  |
| 524                       | Chemicals                 | \$ 500.00        | Buying the needed chemicals to keep lawns green and absent of insects.   | \$ 500.00        | Buying the needed chemicals to keep lawns green and absent of insects.   |
| 530                       | Road Materials & Supplies | \$ 6,500.00      | \$2,500.00 pot hole repair, \$4000.00 Sidewalk repair, stop sign & speed limit signs   | \$ 7,500.00      | \$3,500.00 pot hole repair, \$4000.00 Sidewalk repair, stop sign & speed limit signs   |

### City of Polk City Budget Worksheet

**Fund: General**

**Department: 541 - Roads and Streets**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |  | FY17 Budget      |  | FY18 Budget      |                |
|-----------------------------|--|------------------|--|------------------|----------------|
| Line Item #                 | Line Item Name                                   | Amount Requested | Justification  | Amount Requested | Justification  |
| 540                         | Books, Publications, Subscriptions & Memberships | \$ -             |  | \$ -             |                |
| <b>Capital Expenditures</b> |  |                  |  |                  |                |
| 630                         | Improvement other than buildings                 | \$ 122,147.00    | Road and street resurfacing - \$75,000 cash carry over from restricted funds (new local opt gas tax) and \$47,147 received from new local opt gas tax received in FY 2016/2017.          | \$ -             | None Requested |
| 640                         | Machinery & Equipment                            | \$ 22,400.00     | Purchase of Tractor (\$15,000 G.F -- \$15,000 in restricted reserve and \$15,000 E.F.--\$10,000 in restricted reserve); purchase of small mower -- \$5,400 and back pack sprayer \$2,000 |                  | None Requested |
| 650                         | Construction in Progress                         | \$ -             | None Requested   | \$ -             | None Requested |
|                             |  | \$ 229,186.00    |  | \$ 90,589.00     |                |

### City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>               | <u>FY15 Actual</u>       | <u>FY16 - Budget</u>     | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-----------------------|--|--------------------------|--------------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-571-100</b>     | <b>LIBRARY - PERSONNEL EXPENSES</b>      |                          |                          |                                       |                                  |                           |                                  |
| 01-571-120            | Regular Salary - Wages - Library         | \$ 55,083                | \$ 55,700                | \$ 48,195                             | \$ 53,556                        | \$ 53,556                 | \$ 53,556                        |
| 01-571-140            | Overtime - Library                       | \$ 408                   | \$ 1,071                 | \$ 269                                | \$ 950                           | \$ 950                    | \$ 950                           |
| 01-571-160            | Bonuses and Gift Certificates - Library  | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-571-210            | Fica Taxes - Library                     | \$ 4,141                 | \$ 4,343                 | \$ 3,683                              | \$ 4,170                         | \$ 4,170                  | \$ 4,170                         |
| 01-571-220            | Retirement Contribution - Library        | \$ 4,064                 | \$ 4,122                 | \$ 3,590                              | \$ 3,024                         | \$ 3,024                  | \$ 3,024                         |
| 01-571-230            | Life & Health Insurance - Library        | \$ 17,142                | \$ 17,912                | \$ 15,934                             | \$ 20,192                        | \$ 20,192                 | \$ 20,192                        |
| 01-571-240            | Worker's Compensation - Library          | \$ 142                   | \$ 150                   | \$ 142                                | \$ 150                           | \$ 150                    | \$ 150                           |
|                       |  | <u>\$ 80,980</u>         | <u>\$ 83,298</u>         | <u>\$ 71,814</u>                      | <u>\$ 82,042</u>                 | <u>\$ 82,042</u>          | <u>\$ 82,042</u>                 |
| <b>01-571-300</b>     | <b>LIBRARY - OPERATING EXPENSES</b>      |                          |                          |                                       |                                  |                           |                                  |
| 01-571-310            | Professional Services - Library          | \$ -                     | \$ -                     | \$ -                                  | \$ 800                           | \$ 800                    | \$ 1,000                         |
| 01-571-312            | Professional Services - Other - Library  | \$ -                     | \$ 2,800                 | \$ 125                                | \$ 3,200                         | \$ 3,200                  | \$ 3,200                         |
| 01-571-400            | Travel and Training - Library            | \$ 520                   | \$ 1,200                 | \$ 241                                | \$ 1,200                         | \$ 1,200                  | \$ 1,200                         |
| 01-571-410            | Communication Services - Library         | \$ 2,054                 | \$ 2,100                 | \$ 1,257                              | \$ 2,200                         | \$ 2,200                  | \$ 2,500                         |
| 01-571-420            | Education Reimbursement - Library        | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-571-430            | Utilities - Library                      | \$ 3,625                 | \$ 5,000                 | \$ 2,501                              | \$ 5,000                         | \$ 5,000                  | \$ 5,000                         |
| 01-571-440            | Rentals and Leases - Library             | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-571-460            | Repairs and Maintenance - Library        | \$ 746                   | \$ 1,000                 | \$ 533                                | \$ 1,000                         | \$ 1,000                  | \$ 1,000                         |
| 01-571-470            | Printing and Reproduction - Library      | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-571-480            | Promo Activities & Legal Ads - Library   | \$ 1,967                 | \$ 1,500                 | \$ 1,719                              | \$ 1,500                         | \$ 1,500                  | \$ 1,500                         |
| 01-571-510            | Office Supplies - Library                | \$ 896                   | \$ 1,200                 | \$ 780                                | \$ 950                           | \$ 950                    | \$ 950                           |
| 01-571-520            | Operating Supplies - Library             | \$ 6,000                 | \$ 8,000                 | \$ 2,327                              | \$ 9,400                         | \$ 9,400                  | \$ 9,000                         |
| 01-571-540            | Books, Pub., Sub., & Memberships - Libra | \$ 583                   | \$ 900                   | \$ 468                                | \$ 800                           | \$ 800                    | \$ 800                           |
|                       |  | <u>\$ 16,391</u>         | <u>\$ 23,700</u>         | <u>\$ 9,952</u>                       | <u>\$ 26,050</u>                 | <u>\$ 26,050</u>          | <u>\$ 26,150</u>                 |
| <b>01-571-600</b>     | <b>LIBRARY - CAPITAL OUTLAY</b>          |                          |                          |                                       |                                  |                           |                                  |
| 01-571-610            | Land - Library                           | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-571-620            | Buildings - Library                      | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-571-630            | Improvements Other than Building - Libra | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-571-640            | Machinery & Equipment - Library          | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-571-650            | Construction in Progress - Library       | \$ -                     | \$ -                     | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-571-660            | Books, Pub.& Library Materials - Library | \$ 10,788                | \$ 12,000                | \$ 8,788                              | \$ 13,000                        | \$ 13,000                 | \$ 14,000                        |
|                       |  | <u>\$ 10,788</u>         | <u>\$ 12,000</u>         | <u>\$ 8,788</u>                       | <u>\$ 13,000</u>                 | <u>\$ 13,000</u>          | <u>\$ 14,000</u>                 |
|                       | <b>DEPARTMENT TOTALS</b>                 | <u><b>\$ 108,159</b></u> | <u><b>\$ 118,998</b></u> | <u><b>\$ 90,553</b></u>               | <u><b>\$ 121,092</b></u>         | <u><b>\$ 121,092</b></u>  | <u><b>\$ 122,192</b></u>         |



### City of Polk City Budget Worksheet

**Fund: General**

**Department: 571 - Library**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |  | <b>FY17 Budget</b> |  | <b>FY18 Budget</b> |  |
|-----------------------------|--|--------------------|--|--------------------|--|
| Line Item #                 | Line Item Name                                   | Amount Requested   | Justification  | Amount Requested   | Justification  |
| <b>Operating Expenses</b>   |  |                    |  |                    |  |
| 310                         | Professional Services                            | \$ 800.00          | Repair services, cleaning services, pest control, cleaning carpet  | \$ 1,000.00        | Repair services, cleaning services, pest control, etc.   |
| 312                         | Professional Services - Other                    | \$ 3,200.00        | Library programs for the Summer reading program - \$800.00. Annual Printing Software Support by Iteam Resources - \$505.00.  | \$ 3,200.00        | Library programs for the Summer reading program - \$800.00. Annual Printing Software Support by Iteam Resources - \$505.00.  |
| 400                         | Travel and Training                              | \$ 1,200.00        | Continuing staff development of library skills, Florida Library Director's meeting, or State Library Conference.   | \$ 1,200.00        | Continuing staff development of library skills, Florida Library Director's meeting, or State Library Conference.   |
| 410                         | Communication Services                           | \$ 2,200.00        | Phone service with fax capability that library users are paying a fee to utilize.  | \$ 2,500.00        | 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.   | \$ -               | To meet the suggested staff education requirements of the Polk County Library Cooperative.   |
| 430                         | Utilities  | \$ 5,000.00        | Electric, water, sewer services  | \$ 5,000.00        | Electric, water, sewer services  |
| 440                         | Rentals & Leases                                 | \$ -               |  | \$ -               |  |
| 460                         | Repairs & Maintenance                            | \$ 1,000.00        | Routine maintenance.   | \$ 1,000.00        | Routine maintenance.   |
| 480                         | Promo Activities & Legal Ads                     | \$ 1,500.00        | 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. | \$ 1,500.00        | 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                                  | \$ 950.00          | Supplies needed for general library office needs.  | \$ 950.00          | Supplies needed for general library office needs.  |
| 520                         | Operating Supplies                               | \$ 9,400.00        | Janitorial supplies, operating supplies, and 3 new carrols for computer,   | \$ 9,000.00        | Janitorial supplies, operating supplies, and 3 New computers - \$2,000.  |
| 540                         | Books, Publications, Subscriptions & Memberships | \$ 800.00          | Newspaper, magazine subscriptions, Library memberships : American Library Association and Florida Library Association etc.   | \$ 800.00          | Newspaper, magazine subscriptions, Library memberships : American Library Association and Florida Library Association etc.   |
| <b>Capital Expenditures</b> |  |                    |  |                    |  |
| 620                         | Buildings  | \$ -               |  | \$ -               |  |
| 640                         | Machinery & Equipment                            | \$ -               |  | \$ -               |  |
| 660                         | Books, Publications & Library Materials          | \$ 13,000.00       | Purchase of new books, other publications and media for children, teens, and adults - to be paid with operating cash \$4200. for movies. With \$3600, to WM          | \$ 14,000.00       | Purchase of new books, other publications and media for children, teens, and adults - to be paid with operating cash.  |
|                             |  | \$ 39,050.00       |  | \$ 40,150.00       |  |

### City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>               | <u>FY15 Actual</u>      | <u>FY16 - Budget</u>    | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-----------------------|--|-------------------------|-------------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-572-300</b>     | <b>PARKS - OPERATING EXPENSES</b>        |                         |                         |                                       |                                  |                           |                                  |
| 01-572-310            | Professional Services                    | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-572-315            | Inmate Labor - Parks                     | \$ 5,750                | \$ 6,337                | \$ 5,750                              | \$ 5,750                         | \$ 5,750                  | \$ 6,750                         |
| 01-572-400            | Travel and Training - Parks              | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-572-430            | Utilities - Parks                        | \$ 13,638               | \$ 7,000                | \$ 6,782                              | \$ 8,000                         | \$ 8,000                  | \$ 8,000                         |
| 01-572-440            | Rentals and Leases - Parks               | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-572-460            | Repairs and Maintenance - Parks          | \$ 4,955                | \$ 54,000               | \$ 2,858                              | \$ 8,000                         | \$ 8,000                  | \$ 10,000                        |
| 01-572-493            | Equipment Rental - Parks                 | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-572-520            | Operating Supplies - Parks               | \$ 444                  | \$ 1,200                | \$ 244                                | \$ 1,200                         | \$ 1,200                  | \$ 1,200                         |
|                       |  | <u>\$ 24,787</u>        | <u>\$ 68,537</u>        | <u>\$ 15,634</u>                      | <u>\$ 22,950</u>                 | <u>\$ 22,950</u>          | <u>\$ 25,950</u>                 |
| <b>01-572-600</b>     | <b>PARKS - CAPITAL OUTLAY</b>            |                         |                         |                                       |                                  |                           |                                  |
| 01-572-610            | Land - Parks                             | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-572-620            | Buildings - Parks                        | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-572-630            | Improvements Other than Building - Parks | \$ 4,976                | \$ -                    | \$ -                                  | \$ 17,000                        | \$ 19,392                 | \$ 15,000                        |
| 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   | \$ -                    | \$ -                    | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |  | <u>\$ 4,976</u>         | <u>\$ -</u>             | <u>\$ -</u>                           | <u>\$ 17,000</u>                 | <u>\$ 19,392</u>          | <u>\$ 15,000</u>                 |
|                       | <b>DEPARTMENT TOTAL</b>                  | <u><b>\$ 29,763</b></u> | <u><b>\$ 68,537</b></u> | <u><b>\$ 15,634</b></u>               | <u><b>\$ 39,950</b></u>          | <u><b>\$ 42,342</b></u>   | <u><b>\$ 40,950</b></u>          |

### City of Polk City Budget Worksheet

**Fund: General**

**Department: 572 - Parks**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |                                   | <b>FY17 Budget</b>  |  | <b>FY17 Budget</b>  |  |
|-----------------------------|-----------------------------------|---------------------|--|---------------------|--|
| Line Item #                 | Line Item Name                    | Amount Requested    | Justification  | Amount Requested    | Justification  |
| <b>Operating Expenses</b>   |                                   |                     |  |                     |  |
| 315                         | inmate labor                      | \$ 5,750.00         | Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.   | \$ 6,750.00         | Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations. |
| 430                         | Utilities                         | \$ 8,000.00         | Lighting for the parks, water and sewer  | \$ 8,000.00         | Lighting for the parks, water and sewer  |
| 460                         | Repairs & Maintenance             | \$ 8,000.00         | Regular repairs & maintenance of parks & recreation areas, mulch for freedom park & pocket park. Swing set for pocket park. Upgrade electrical at freedom park | \$ 10,000.00        | Regular repairs & maintenance of parks & recreation areas.   |
| 493                         | Equipment Rental                  | \$ -                |  | \$ -                |  |
| 520                         | Operating Supplies                | \$ 1,200.00         | Operating supplies.  | \$ 1,200.00         | Operating supplies.  |
| <b>Capital Expenditures</b> |                                   |                     |  |                     |  |
| 630                         | Improvements Other Than Buildings | \$ 17,000.00        | Skate park ramps and adult exercise equipment along trail  | \$ 15,000.00        | adult exercise equipment along trail, refurbish handball court   |
| 640                         | Machinery & Equipment             | \$ -                |  | \$ -                |  |
|                             |                                   | <b>\$ 39,950.00</b> |  | <b>\$ 40,950.00</b> |  |

### City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>                 | <u>FY15 Actual</u>     | <u>FY16 - Budget</u>   | <u>FY16 - 07/27/16</u><br><u>YTD Actual</u> | <u>FY17 - Dept</u><br><u>Requested</u> | <u>FY17-</u><br><u>Proposed</u> | <u>Estimated FY18</u><br><u>Budget</u> |
|-----------------------|--|------------------------|------------------------|---|--|---------------------------------|--|
| <b>01-574-300</b>     | <b>SPECIAL EVENTS - OPERATING EXPENSES</b> |                        |                        |   |  |                                 |  |
| 01-574-310            | Professional Services - Spec Events        | \$ 580                 | \$ 600                 | \$ 696                                      | \$ 800                                 | \$ 800                          | \$ 800                                 |
| 01-574-440            | Rentals and Leases - Spec Events           | \$ 554                 | \$ 600                 | \$ 1,104                                    | \$ 1,300                               | \$ 1,300                        | \$ 1,500                               |
| 01-574-470            | Printing and Reproduction - Spec Events    | \$ 428                 | \$ 500                 | \$ 680                                      | \$ 900                                 | \$ 900                          | \$ 900                                 |
| 01-574-480            | Promo Activities & Legal Ads - Spec Even   | \$ -                   | \$ 100                 | \$ 33                                       | \$ 200                                 | \$ 200                          | \$ 300                                 |
| 01-574-490            | Other Current Charges - Spec Events        | \$ -                   | \$ -                   | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-574-491            | Van Fleet Cycling Challenge - Spec Events  | \$ -                   | \$ -                   | \$ -  | \$ -                                   | \$ -                            | \$ -                                   |
| 01-574-520            | Operating Supplies - Spec Events           | \$ 3,764               | \$ 5,000               | \$ 4,903                                    | \$ 6,000                               | \$ 6,000                        | \$ 6,500                               |
|                       |  | <u>\$ 5,326</u>        | <u>\$ 6,800</u>        | <u>\$ 7,415</u>                             | <u>\$ 9,200</u>                        | <u>\$ 9,200</u>                 | <u>\$ 10,000</u>                       |
|                       | <b>DEPARTMENT TOTAL</b>                    | <u><b>\$ 5,326</b></u> | <u><b>\$ 6,800</b></u> | <u><b>\$ 7,415</b></u>                      | <u><b>\$ 9,200</b></u>                 | <u><b>\$ 9,200</b></u>          | <u><b>\$ 10,000</b></u>                |

### City of Polk City Budget Worksheet

**Fund: General**

**Department: 574 - Special Events**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                           |                              | <b>FY17 Budget</b> |  |
|---------------------------|------------------------------|--------------------|--|
| Line Item #               | Line Item Name               | Amount Requested   | Justification  |
| <b>Operating Expenses</b> |                              |                    |  |
| 310                       | Professional Services        | \$ 800.00          | Sheriff deputies for Christmas parade.   |
| 440                       | Rentals & Leases             | \$ 1,300.00        | This is used for the rental of equipment that the City does not own to use for events the City sponsors. Safe Haven Halloween, Music Festival, Christmas Parade (barricades, etc.), summer activities and food distribution  |
| 470                       | Printing & Reproduction      | \$ 900.00          | Event signs (changing dattes), printing supplies, envelopes, etc.  |
| 480                       | Promo Activities & Legal Ads | \$ 200.00          | Promo activities for city functions such as the Christmas parade, Safe Haven, Music Festiva, summer activities and food distribution.  |
| 490                       | Other Current Charges        | \$ -               |  |
| 491                       | Van Fleet Cycling Challenge  | \$ -               | nothing requested  |
| 520                       | Operating Supplies           | \$ 6,000.00        | Copy Paper, Prizes for games, Santa Gifts, decorations, vendor space materials, etc. All Supplies -- popcorn, candy, etc. Safe Haven Halloween, Music Festival, Christmas Parade, and City-wide Yard Sale. Includes the purchase of 2 dome tents and sponsorship of families at Christmas; also includes smmer activities for children |
| 640                       | Machinery & Equipment        | \$ -               |  |
|                           |                              | <b>\$ 9,200.00</b> |  |

|                  |  | <b>FY18 Budget</b>  |  |
|------------------|--|---------------------|--|
| Amount Requested | Justification  |                     |  |
| \$ 800.00        | Sheriff deputies for Christmas parade.   |                     |  |
| \$ 1,500.00      | This is used for the rental of equipment that the City does not own to use for events the City sponsors. Safe Haven Halloween, Music Festival, Christmas Parade (barricades, etc.), summer activities and food distribution  |                     |  |
| \$ 900.00        | Event signs (changing dattes), printing supplies, envelopes, etc.  |                     |  |
| \$ 300.00        | Promo activities for city functions such as the Christmas parade, Safe Haven, Music Festiva, summer activities and food distribution.  |                     |  |
| \$ -             |  |                     |  |
| \$ -             | nothing requested  |                     |  |
| \$ 6,500.00      | Copy Paper, Prizes for games, Santa Gifts, decorations, vendor space materials, etc. All Supplies -- popcorn, candy, etc. Safe Haven Halloween, Music Festival, Christmas Parade, and City-wide Yard Sale. Includes the purchase of 2 dome tents and sponsorship of families at Christmas; also includes smmer activities for children |                     |  |
| \$ -             |  |                     |  |
|                  |  | <b>\$ 10,000.00</b> |  |

### City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>                             | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-----------------------|--|--------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>01-590-300</b>     | <b>NON-DEPARTMENTAL - OPERATING EXPENSES</b>           |                    |                      |                                       |                                  |                           |                                  |
| 01-590-310            | Professional Services - Non-Dept                       | \$ 900             | \$ 1,500             | \$ -                                  | \$ 5,000                         | \$ 5,318                  | \$ 7,000                         |
| 01-590-311            | Engineering Services - Non-Dept                        | \$ -               | \$ 5,000             | \$ 13,936                             | \$ 5,000                         | \$ 5,000                  | \$ 6,000                         |
| 01-590-312            | Professional Services - Other - Non-Dept               | \$ 9,199           | \$ 8,800             | \$ 8,933                              | \$ 8,939                         | \$ 8,939                  | \$ 9,939                         |
| 01-590-320            | Accounting and Auditing - Non-Dept                     | \$ 13,500          | \$ 14,324            | \$ 14,514                             | \$ 13,450                        | \$ 13,450                 | \$ 13,450                        |
| 01-590-420            | Education Reimbursement - Non-Dept                     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-440            | Rentals & Leases - Non-Dept                            | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-450            | Liability Insurance - Non-Dept                         | \$ 33,322          | \$ 35,750            | \$ 33,015                             | \$ 35,750                        | \$ 37,538                 | \$ 39,414                        |
| 01-590-520            | Operating Supplies - Non-Dept                          | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-528            | Postage - Non-Dept                                     | \$ 4,340           | \$ 4,500             | \$ 894                                | \$ 3,000                         | \$ 3,000                  | \$ 3,000                         |
|                       |  | <b>\$ 61,261</b>   | <b>\$ 69,874</b>     | <b>\$ 71,292</b>                      | <b>\$ 71,139</b>                 | <b>\$ 73,245</b>          | <b>\$ 78,803</b>                 |
| <b>01-590-900</b>     | <b>NON-DEPARTMENTAL - OTHER USES</b>                   |                    |                      |                                       |                                  |                           |                                  |
| 01-590-920            | Transfer to Enterprise Fund - Non-Dept                 | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-930            | Transfer to Public Safety Impact Fees Reserves- Non-   | \$ -               | \$ -                 | \$ -                                  | \$ 17,822                        | \$ 17,822                 | \$ 17,822                        |
| 01-590-931            | Transfer to Transportation Impact Fees Reserves - Nc   | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-932            | Transfer to Parks & Rec Impact Fees Reserves - Non-    | \$ -               | \$ -                 | \$ -                                  | \$ 18,723                        | \$ 18,723                 | \$ 18,723                        |
| 01-590-933            | Transfer to Public Facilities Impact Fees Reserves - N | \$ -               | \$ -                 | \$ -                                  | \$ 19,123                        | \$ 19,123                 | \$ 31,464                        |
| 01-590-940            | Reserves - Unrestricted Reserves - Non-Dept            | \$ -               | \$ 2,118             | \$ -                                  | \$ -                             | \$ -                      | \$ 9,238                         |
| 01-590-941            | Reserves - Emergencies and Contingencies - Non-De      | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-942            | Reserves - Capital Outlay Purchases - Non-Dept         | \$ -               | \$ 10,000            | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-950            | Transfer to Restricted Streets Paving                  | \$ -               | \$ 44,694            | \$ -                                  | \$ -                             | \$ -                      | \$ 47,147                        |
| 01-590-951            | Transfer to Restricted Building Permits                | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-991            | Aids to Private Organizations - Non-Dept               | \$ 250             | \$ 500               | \$ 250                                | \$ 500                           | \$ 500                    | \$ 500                           |
| 01-590-992            | Unemployment Claims - Non-Dept                         | \$ 1,650           | \$ 2,500             | \$ -                                  | \$ 2,500                         | \$ 2,500                  | \$ 2,500                         |
| 01-590-993            | Transfer to Reserve - Non-Dept                         | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-994            | Bank Fees - Non-Dept                                   | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-995            | Refund of Overpayments - Non-Dept                      | \$ -               | \$ -                 | \$ 95                                 | \$ -                             | \$ -                      | \$ -                             |
| 01-590-996            | Bad Debt - Non-Dept                                    | \$ 1,645           | \$ 3,000             | \$ -                                  | \$ 3,000                         | \$ 3,000                  | \$ 3,000                         |
| 01-590-998            | Fund Balance - Out of Balance - Non-Dept               | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 01-590-999            | Other - Non-Operating Charges - Non-Dept               | \$ 5,266           | \$ 5,000             | \$ 2,322                              | \$ 5,500                         | \$ 5,500                  | \$ 5,500                         |
|                       |  | <b>\$ 8,811</b>    | <b>\$ 67,812</b>     | <b>\$ 2,667</b>                       | <b>\$ 67,168</b>                 | <b>\$ 67,168</b>          | <b>\$ 135,894</b>                |
|                       | <b>DEPARTMENT TOTAL</b>                                | <b>\$ 70,072</b>   | <b>\$ 137,686</b>    | <b>\$ 73,958</b>                      | <b>\$ 138,307</b>                | <b>\$ 140,413</b>         | <b>\$ 214,697</b>                |

## City of Polk City Budget Worksheet

**Fund: General**

**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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                           |  | FY17 Budget      |   | FY18 Budget      |   |
|---------------------------|--|------------------|---|------------------|---|
| Line Item #               | Line Item Name   | Amount Requested | Justification   | Amount Requested | Justification   |
| <b>Operating Expenses</b> |  |                  |   |                  |   |
| 310                       | Professional Services  | \$ 5,000.00      | Other miscellaneous Professional Services. An example of this would be grant writing  | \$ 7,000.00      | Other miscellaneous Professional Services. An example of this would be grant writing  |
| 311                       | Engineering Services   | \$ 5,000.00      | Misc engineering services not expensed to any other General Fund department.  | \$ 6,000.00      | Misc engineering services not expensed to any other General Fund department.  |
| 312                       | Professional Services - Other                                      | \$ 8,939.00      | Civic Plus - \$2143.66 for Web Hosting. Microsoft Outlook Annual Recurring Cost = \$2,000. MCSJ Software & Hardware Maintenance \$13,000 x 33% - \$4,290. 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). | \$ 9,939.00      | Civic Plus - \$2143.66 for Web Hosting. Microsoft Outlook Annual Recurring Cost = \$2,000. MCSJ Software & Hardware Maintenance \$13,000 x 33% - \$4,290. 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  | \$ 13,450.00     | George Cotellis - \$13,005 x 33% = \$4,292. Brynjulfson CPA - \$27,750 x 33% = \$9,158 (Includes addl cost for supplemental info). Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%).  | \$ 13,450.00     | George Cotellis - \$14,000 x 33% = \$4,620. Brynjulfson CPA - \$28,200 x 33% = \$9,306 (Includes addl cost for supplemental info). Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%).  |
| 440                       | Rentals & Leases   | \$ -             |   | \$ -             |   |
| 450                       | Liability Insurance  | \$ 35,750.00     | PGIT Property and General Liability Insurance - This is expensed between the General and Enterprise Funds.  | \$ 39,414.00     | PGIT Property and General Liability Insurance - This is expensed between the General and Enterprise Funds.  |
| 520                       | Operating Supplies   | \$ -             |   | \$ -             |   |
| 528                       | Postage  | \$ 3,000.00      | Postage Expense - General Fund departments, etc.  | \$ 3,000.00      | Postage Expense - General Fund departments, etc.  |
| <b>Other Uses</b>         |  |                  |   |                  |   |
| 920                       | Transfer to Enterprise Fund  | \$ -             |   | \$ -             |   |
| 930                       | Transfer to Public Safety Impact Fees Restricted Cash Account      | \$ 17,822.00     |   | \$ 17,822.00     |   |
| 931                       | Transfer to transportation Impact Fees Restricted Cash Account     | \$ -             |   | \$ -             |   |
| 932                       | Transfer to Parks & Recreation Impact Fees Restricted Cash Account | \$ 18,723.00     |   | \$ 18,723.00     |   |
| 933                       | Transfer to Public Facilities Impact Fees Restricted Cash Account  | \$ 19,123.00     |   | \$ 31,464.00     |   |

### City of Polk City Budget Worksheet

**Fund: General**

**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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|             |   | FY17 Budget      |  | FY18 Budget      |  |
|-------------|---|------------------|--|------------------|--|
| Line Item # | Line Item Name                                    | Amount Requested | Justification  | Amount Requested | Justification  |
| 940         | Reserves - Unrestricted Reserves                  | \$ -             |  | \$ 9,238.00      |  |
| 941         | Reserves - Emergencies and Contingencies Reserves | \$ -             |  | \$ -             |  |
| 942         | Reserves - Capital Outlay Purchases               | \$ -             |  | \$ -             |  |
| 950         | Transfer to Restricted Streets Paving             | \$ -             |  | \$ 47,147.00     |  |
| 951         | Transfer to Restricted Building Permits           | \$ -             |  | \$ -             |  |
| 991         | Aids to Private Organizations.                    | \$ 500.00        | Donations  | \$ 500.00        | Donations  |
| 992         | Unemployment Claims.                              | \$ 2,500.00      | Estimated unemployment claims.   | \$ 2,500.00      | Estimated unemployment claims.   |
| 994         | Bank Fees.  | \$ -             | Bank Service charges on the following bank accounts: General Fund.   | \$ -             | Bank Service charges on the following bank accounts: General Fund.   |
| 995         | Refund of Overpayments                            | \$ -             | To refund credit balances on closed utility accounts.  | \$ -             | To refund credit balances on closed utility accounts.  |
| 996         | Bad Debt Expense                                  | \$ 3,000.00      | Utility account balances realized as uncollectable (garbage, stormwater, or utility tax).  | \$ 3,000.00      | Utility account balances realized as uncollectable (garbage, stormwater, or utility tax).  |
| 999         | Other Non-Operating Charges.                      | \$ 5,500.00      | 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.). | \$ 5,500.00      | 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**

| <u>Account Number</u> | <u>Account Description</u>                             | <u>FY15 Actual</u>         | <u>FY16 - Budget</u>       | <u>FY16 - 07/27/16 YTD Actual</u> | <u>FY17 - Dept Requested</u> | <u>FY17- Proposed</u>      | <u>Estimated FY18 Budget</u> |
|-----------------------|--|----------------------------|----------------------------|-----------------------------------|------------------------------|----------------------------|------------------------------|
| <b>05-365-000</b>     | <b>SALE OF SURPLUS MATERIALS AND SCRAP</b>             |                            |                            |                                   |                              |                            |                              |
| 05-365-100            | Sales of Surplus Property                              | \$ -                       | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
|                       |  | <u>\$ -</u>                | <u>\$ -</u>                | <u>\$ -</u>                       | <u>\$ -</u>                  | <u>\$ -</u>                | <u>\$ -</u>                  |
| <b>05-366-000</b>     | <b>CONTRIBUTIONS &amp; DONATIONS - PRIVATE SOURCES</b> |                            |                            |                                   |                              |                            |                              |
| 05-366-100            | Private Donations                                      | \$ -                       | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
|                       |  | <u>\$ -</u>                | <u>\$ -</u>                | <u>\$ -</u>                       | <u>\$ -</u>                  | <u>\$ -</u>                | <u>\$ -</u>                  |
| <b>05-369-000</b>     | <b>OTHER MISCELLANEOUS INCOME</b>                      |                            |                            |                                   |                              |                            |                              |
| 05-369-100            | Misc. Income   | \$ 2,497                   | \$ 500                     | \$ 705                            | \$ 500                       | \$ 500                     | \$ 700                       |
| 05-369-110            | Refund of Overpayments                                 | \$ -                       | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
| 05-369-111            | Cash Drawer Overage                                    | \$ (1)                     | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
| 05-369-300            | Reappropriation of Surplus                             | \$ -                       | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
| 05-369-400            | Insurance Proceeds                                     | \$ -                       | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
| 05-369-700            | Misc - Income - Reimbursement - Invoiced               | \$ -                       | \$ -                       | \$ 1,709                          | \$ -                         | \$ -                       | \$ -                         |
|                       |  | <u>\$ 2,497</u>            | <u>\$ 500</u>              | <u>\$ 2,414</u>                   | <u>\$ 500</u>                | <u>\$ 500</u>              | <u>\$ 700</u>                |
| <b>05-381-000</b>     | <b>INTRAGOVERNMENTAL TRANSFERS IN</b>                  |                            |                            |                                   |                              |                            |                              |
| 05-381-100            | Transfer From General Fund                             | \$ -                       | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
| 05-381-900            | Cash Carry Forward                                     | \$ -                       | \$ 39,334                  | \$ -                              | \$ 5,000                     | \$ 5,000                   | \$ -                         |
|                       |  | <u>\$ -</u>                | <u>\$ 39,334</u>           | <u>\$ -</u>                       | <u>\$ 5,000</u>              | <u>\$ 5,000</u>            | <u>\$ -</u>                  |
| <b>05-385-000</b>     | <b>BOND PROCEEDS</b>                                   |                            |                            |                                   |                              |                            |                              |
| 05-385-100            | Bond Proceeds - Sewer                                  | \$ -                       | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
| 05-385-101            | Bond Proceeds - Water                                  | \$ -                       | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
|                       |  | <u>\$ -</u>                | <u>\$ -</u>                | <u>\$ -</u>                       | <u>\$ -</u>                  | <u>\$ -</u>                | <u>\$ -</u>                  |
| <b>05-386-000</b>     | <b>INTRAGOVERNMENTAL TRANSFERS</b>                     |                            |                            |                                   |                              |                            |                              |
| 05-386-100            | USDA Grant Proceeds - Sewer                            | \$ -                       | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
| 05-386-101            | USDA Grant Proceeds - Water                            | \$ -                       | \$ -                       | \$ -                              | \$ -                         | \$ -                       | \$ -                         |
|                       |  | <u>\$ -</u>                | <u>\$ -</u>                | <u>\$ -</u>                       | <u>\$ -</u>                  | <u>\$ -</u>                | <u>\$ -</u>                  |
|                       | <b>TOTAL ENTERPRISE FUND REVENUES</b>                  | <u><b>\$ 2,297,453</b></u> | <u><b>\$ 2,169,595</b></u> | <u><b>\$ 1,739,940</b></u>        | <u><b>\$ 2,162,225</b></u>   | <u><b>\$ 2,162,225</b></u> | <u><b>\$ 2,173,186</b></u>   |

# ENTERPRISE FUND

# EXPENDITURES



## City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>                        | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-----------------------|---|--------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>05-533-100</b>     | <b>WATER OPERATIONS - PERSONNEL EXPENSES</b>      |                    |                      |                                       |                                  |                           |                                  |
| 05-533-120            | Regular Salary - Wages - Water Oper               | \$ 50,498          | \$ 60,824            | \$ 49,172                             | \$ 60,824                        | \$ 60,824                 | \$ 60,824                        |
| 05-533-130            | Other Salaries and Wages - Water Oper             | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-140            | Overtime - Water Oper                             | \$ 339             | \$ 1,170             | \$ 164                                | \$ 1,170                         | \$ 1,170                  | \$ 1,170                         |
| 05-533-160            | Bonuses and Gift Certificates - Water Op          | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-210            | Fica Taxes - Water Oper                           | \$ 3,748           | \$ 4,743             | \$ 3,763                              | \$ 4,743                         | \$ 4,743                  | \$ 4,743                         |
| 05-533-220            | Retirement Contribution - Water Oper              | \$ 3,675           | \$ 4,501             | \$ 3,599                              | \$ 4,501                         | \$ 4,501                  | \$ 4,501                         |
| 05-533-230            | Life & Health Insurance - Water Oper              | \$ 11,992          | \$ 16,783            | \$ 14,862                             | \$ 16,783                        | \$ 16,783                 | \$ 16,783                        |
| 05-533-240            | Worker's Compensation - Water Oper                | \$ 131             | \$ 210               | \$ 150                                | \$ 210                           | \$ 210                    | \$ 210                           |
|                       |   | <b>\$ 70,383</b>   | <b>\$ 88,231</b>     | <b>\$ 71,710</b>                      | <b>\$ 88,231</b>                 | <b>\$ 88,231</b>          | <b>\$ 88,231</b>                 |
| <b>05-533-300</b>     | <b>WATER OPERATIONS - OPERATING EXPENSES</b>      |                    |                      |                                       |                                  |                           |                                  |
| 05-533-305            | Contract Labor - Water Oper                       | \$ 246,997         | \$ 255,000           | \$ 197,979                            | \$ 246,750                       | \$ 246,750                | \$ 246,750                       |
| 05-533-310            | Professional Services - Water Oper                | \$ 426             | \$ 2,500             | \$ 2,202                              | \$ 4,100                         | \$ 4,100                  | \$ 4,100                         |
| 05-533-311            | Engineering Services - Water Oper                 | \$ 6,142           | \$ 12,500            | \$ 4,522                              | \$ 25,000                        | \$ 25,000                 | \$ 25,000                        |
| 05-533-312            | Professional Services - Other - Water Op          | \$ 12,833          | \$ 13,000            | \$ 8,480                              | \$ 20,000                        | \$ 20,000                 | \$ 20,000                        |
| 05-533-315            | Inmate Labor - Water Oper                         | \$ 11,499          | \$ 10,237            | \$ 11,499                             | \$ 11,499                        | \$ 11,499                 | \$ 11,499                        |
| 05-533-400            | Travel and Training - Water Oper                  | \$ -               | \$ 500               | \$ 95                                 | \$ 500                           | \$ 500                    | \$ 500                           |
| 05-533-410            | Communication Services - Water Oper               | \$ 946             | \$ 1,100             | \$ 835                                | \$ 1,500                         | \$ 1,500                  | \$ 1,500                         |
| 05-533-420            | Education Reimbursement - Water Operations        | \$ 2,428           | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-430            | Utilities - Water Oper                            | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-431            | Mt. Olive WTP - Utilities - Water Oper            | \$ 4,779           | \$ 6,000             | \$ 3,183                              | \$ 6,600                         | \$ 6,600                  | \$ 6,900                         |
| 05-533-432            | Commonwealth WTP - Utilities - Water Oper         | \$ 4,247           | \$ 4,200             | \$ 2,132                              | \$ 4,620                         | \$ 4,650                  | \$ 4,950                         |
| 05-533-433            | V. Matt Williams WTP - Utilities - Water Oper     | \$ 7,460           | \$ 11,000            | \$ 4,963                              | \$ 11,000                        | \$ 11,000                 | \$ 12,000                        |
| 05-533-440            | Rentals and Leases - Water Oper                   | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-460            | Repairs and Maintenance - Water Oper              | \$ 11,609          | \$ 30,000            | \$ 8,494                              | \$ 30,000                        | \$ 30,000                 | \$ 30,000                        |
| 05-533-461            | Mt. Olive WTP - Repairs & Maint - Water Oper      | \$ 16,293          | \$ 25,000            | \$ 733                                | \$ 25,000                        | \$ 25,000                 | \$ 28,724                        |
| 05-533-462            | Commonwealth WTP - Repairs & Maint - Water Op     | \$ 13              | \$ -                 | \$ -                                  | \$ 22,000                        | \$ 22,000                 | \$ 8,000                         |
| 05-533-463            | V. Matt Williams WTP - Repairs & Maint - Water Op | \$ 1,152           | \$ -                 | \$ 3,798                              | \$ 35,000                        | \$ 35,000                 | \$ 8,000                         |
| 05-533-464            | Vehicle Fuel - Water Oper                         | \$ 6,896           | \$ 7,000             | \$ 683                                | \$ 6,600                         | \$ 6,600                  | \$ 6,600                         |
| 05-533-465            | Vehicle Maintenance - Water Oper                  | \$ 1,058           | \$ 3,500             | \$ 156                                | \$ 4,000                         | \$ 4,000                  | \$ 4,000                         |
| 05-533-470            | Printing and Reproduction - Water Oper            | \$ 2,249           | \$ 2,000             | \$ 1,015                              | \$ 600                           | \$ 600                    | \$ 600                           |
| 05-533-490            | Other Current Charges - Water Oper                | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-492            | Recording & Other Fees - Water Oper               | \$ 4,300           | \$ 4,500             | \$ 4,300                              | \$ 2,500                         | \$ 2,500                  | \$ 2,500                         |
| 05-533-493            | Equipment Rental - Water Oper                     | \$ -               | \$ 1,000             | \$ -                                  | \$ 4,000                         | \$ 4,000                  | \$ 4,000                         |
| 05-533-510            | Office Supplies - Water Oper                      | \$ 663             | \$ 1,000             | \$ 355                                | \$ 500                           | \$ 500                    | \$ 500                           |
| 05-533-520            | Operating Supplies - Water Oper                   | \$ 26,017          | \$ 15,000            | \$ 36,355                             | \$ 20,000                        | \$ 20,000                 | \$ 20,000                        |
| 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          | \$ 560             | \$ 1,600             | \$ 560                                | \$ 2,500                         | \$ 2,500                  | \$ 3,000                         |
|                       |   | <b>\$ 368,568</b>  | <b>\$ 406,637</b>    | <b>\$ 292,339</b>                     | <b>\$ 484,269</b>                | <b>\$ 484,299</b>         | <b>\$ 449,123</b>                |

### City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>                   | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated FY18<br/>Budget</u> |
|-----------------------|--|--------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>05-533-600</b>     | <b>WATER OPERATIONS - CAPITAL OUTLAY</b>     |                    |                      |                                       |                                  |                           |                                  |
| 05-533-605            | Depreciation Expense - Water Oper            | \$ 118,004         | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-630            | Improvements Other than Building - Water     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-631            | Improvements Other than Bldg - CDBG Exps     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-634            | SCADA System - Water Oper                    | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-640            | Machinery & Equipment - Water Oper           | \$ -               | \$ 16,500            | \$ -                                  | \$ 7,500                         | \$ 7,500                  | \$ 2,500                         |
| 05-533-641            | Mt. Olive WTP - Machinery & Equipment        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-642            | Commonwealth WTP - Machinery & Equipment     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-643            | V. Matt Williams WTP - Machinery & Equipment | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-650            | Construction In Progress - Water Oper        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |  | <b>\$ 118,004</b>  | <b>\$ 16,500</b>     | <b>\$ -</b>                           | <b>\$ 7,500</b>                  | <b>\$ 7,500</b>           | <b>\$ 2,500</b>                  |
| <b>05-533-700</b>     | <b>WATER OPERATIONS - DEBT SERVICE</b>       |                    |                      |                                       |                                  |                           |                                  |
| 05-533-710            | Principal - Water Oper                       | \$ -               | \$ 67,833            | \$ 67,833                             | \$ 69,529                        | \$ 69,529                 | \$ 72,382                        |
| 05-533-720            | Interest - Water Oper                        | \$ 104,903         | \$ 102,959           | \$ 102,959                            | \$ 100,966                       | \$ 100,966                | \$ 98,923                        |
| 05-533-730            | Other Debt Service Costs - Water Oper        | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-533-733            | Mandated Reserve - Water Oper                | \$ -               | \$ 6,846             | \$ 5,705                              | \$ -                             | \$ -                      | \$ -                             |
|                       |  | <b>\$ 104,903</b>  | <b>\$ 177,638</b>    | <b>\$ 176,497</b>                     | <b>\$ 170,495</b>                | <b>\$ 170,495</b>         | <b>\$ 171,305</b>                |
|                       | <b>DEPARTMENT TOTAL</b>                      | <b>\$ 661,858</b>  | <b>\$ 689,006</b>    | <b>\$ 540,546</b>                     | <b>\$ 750,495</b>                | <b>\$ 750,525</b>         | <b>\$ 711,159</b>                |



### 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                           |  | FY17 Budget      |   | FY18 Budget      |   |
|---------------------------|--|------------------|---|------------------|---|
| Line Item #               | Line Item Name                         | Amount Requested | Justification   | Amount Requested | Justification   |
| <b>Operating Expenses</b> |  |                  |   |                  |   |
| 305                       | Contract Labor                         | \$ 246,750.00    | Annual contract for Utility Operations Contractor. This expense is split evenly with the Sewer operations department (535).   | \$ 246,750.00    | Annual contract for Utility Operations Contractor. This expense is split evenly with the Sewer operations department (535).   |
| 310                       | Professional Services                  | \$ 4,100.00      | Misc services needed outside of the Utility Operations Contractor contract. Example: special reporting, testing, annual inspections, etc. - \$2,500.00., and other misc   | \$ 4,100.00      | Misc services needed outside of the Utility Operations Contractor contract. Example: special reporting, testing, annual inspections, etc. - \$2,500.00., and other misc   |
| 311                       | Engineering Services                   | \$ 25,000.00     | Start creation of city as-builts, water line repalcement in Clearwater Estates  | \$ 25,000.00     | Continuation of ss-builts and replacement of water lines  |
| 312                       | Professional Services - Other          | \$ 20,000.00     | Online Collections for utility deposit determinations- \$1,800. Misc professional services - \$2,500. \$1,500.00 for the Master Meter maintenance for the handheld & software, and generator inspections -\$2,035 | \$ 20,000.00     | Online Collections for utility deposit determinations- \$1,800. Misc professional services - \$2,500. \$1,500.00 for the Master Meter maintenance for the handheld & software, and generator inspections -\$2,035 |
| 315                       | Inmate Labor                           | \$ 11,499.00     | Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.  | \$ 11,499.00     | 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        | Utiling billing training/customer service, etc.   | \$ 500.00        | Utiling billing training/customer service, etc.   |
| 410                       | Communication Services                 | \$ 1,500.00      | Nextel and Brighthouse services.  | \$ 1,500.00      | Nextel and Brighthouse services.  |
| 420                       | Education Reimbursement                | \$ -             |   | \$ -             |   |
| 431                       | Mt. Olive WTP - Utilities              | \$ 6,600.00      | Electric  | \$ 6,900.00      | Electric  |
| 432                       | Cardinal Hill WTP - Utilities          | \$ 4,620.00      | Electric  | \$ 4,950.00      | Electric  |
| 433                       | V. Matt Williams WTP - Utilities       | \$ 11,000.00     | Electric  | \$ 12,000.00     | Electric  |
| 460                       | Repairs & Maintenance                  | \$ 30,000.00     | Possible repair and maintenance above the Aquarina contract, Generaltor maintenance, valve replacement  | \$ 30,000.00     | Possible repair and maintenance above the Aquarina contract, Generaltor maintenance,  |
| 461                       | Mt. Olive WTP - Repairs & Maint        | \$ 25,000.00     | MCC upgrade and replacement - applying for grant  | \$ 28,724.00     |   |
| 462                       | Commonwealth WTP - Repairs & Maint     | \$ 22,000.00     | MCC upgrade and replacement - applying for grant  | \$ 8,000.00      | Commonwealth WTP MCC-upgrade and replacement  |
| 463                       | V. Matt Williams WTP - Repairs & Maint | \$ 35,000.00     | MCC upgrade and replacement - applying for grant  | \$ 8,000.00      | Half of the MCC upgrade and replacement   |
| 464                       | Vehicle Fuel                           | \$ 6,600.00      | fuel/gas for vehicles and equipment outside of contract; Matt Williams WTP generator fuel   | \$ 6,600.00      | fuel/gas for vehicles and equipment outside of contract; Matt Williams WTP generator fuel   |
| 465                       | Vehicle Maintenance                    | \$ 4,000.00      | vehicle and equipment repair  | \$ 4,000.00      | vehicle and equipment repair  |
| 470                       | Printing & Reproduction                | \$ 600.00        | Payment receipt books, accounts payable checks, deposit slips, etc.   | \$ 600.00        | Payment receipt books, accounts payable checks, deposit slips, etc.   |
| 492                       | Recording & Other Fees                 | \$ 2,500.00      | Annual water license fees fees; filing of RSC Liens   | \$ 2,500.00      | Annual water license fees to Polk County Health Dept  |
| 493                       | Equipment Rental                       | \$ 4,000.00      | generator WTP if emergency, pump rental, etc.   | \$ 4,000.00      | generator for WTP if emergency  |

### 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |  | FY17 Budget      |  | FY18 Budget      |  |
|-----------------------------|--|------------------|--|------------------|--|
| Line Item #                 | Line Item Name                                   | Amount Requested | Justification  | Amount Requested | Justification  |
| 510                         | Office Supplies                                  | \$ 500.00        | general office supplies  | \$ 500.00        | general office supplies  |
| 520                         | Operating Supplies                               | \$ 20,000.00     | Meters and brass hardware and Janitorial supplies  | \$ 20,000.00     | Meters and brass hardware and Janitorial supplies                              |
| 524                         | Chemicals  | \$ -             |  | \$ -             |  |
| 540                         | Books, Publications, Subscriptions & Memberships | \$ 2,500.00      | Dues for Florida Rural Water Assoc, etc. Water Use Permit Renewal.   | \$ 3,000.00      | Dues for Florida Rural Water Assoc, etc. Water Use Permit Renewal.             |
| <b>Capital Expenditures</b> |  |                  |  |                  |  |
| 630                         | Improvements Other Than Buildings                |                  |  | \$ -             |  |
| 631                         | Improvements Other than Bldg - CDBG Exps         | \$ -             |  | \$ -             |  |
| 640                         | Machinery & Equipment                            | \$ 7,500.00      | Purchase of tractor (G.F. to pay \$15,000 -- E.F. to pay \$15,000) E.F. set aside \$5,000 in reserves in FY 2015 and balance of \$10,000 FY 2017-split with sewer dept; \$2500 service truck - restricted reserve (1/2 water, 1/2 sewer) | \$ 2,500.00      | \$5,000 service truck to restricted reserve (1/2 water, 1/2 sewer)             |
| 641                         | Mt. Olive WTP - Machinery & Equipment            |                  |  |                  |  |
| 642                         | Commonwealth WTP - Machinery & Equipment         |                  |  |                  |  |
| 643                         | V.Matt Williams - Machinery & Equipment          |                  |  |                  |  |
| 650                         | Construction in Progress                         | \$ -             |  | \$ -             |  |
| <b>Debt Service</b>         |  |                  |  |                  |  |
| 710                         | Principal  | \$ 69,529.00     | Fifth Third Bank Revenue Bond - \$49,063.00 and Tax Exempt Leasing - 20,466.06   | \$ 72,382.00     | Fifth Third Bank Revenue Bond - \$51,345.00 and Tax Exempt Leasing - 21,037.00 |
| 720                         | Interest   | \$ 100,966.26    | Fifth Third Bank Revenue Bond - \$97,947.43 and Tax Exempt Leasing - \$3,018.83  | \$ 98,923.37     | Fifth Third Bank Revenue Bond - \$96,475.54 and Tax Exempt Leasing - 2,447.83  |
| 733                         | Mandated Reserve                                 | \$ -             | The mandated reserve has been met (2016)   | \$ -             | The mandated reserve has been met (2016)                                       |
|                             |  | \$ 662,264.26    |  | \$ 622,928.37    |  |

## City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>                   | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u> | <u>Estimated<br/>FY18 Budget</u> |
|-----------------------|--|--------------------|----------------------|---------------------------------------|----------------------------------|---------------------------|----------------------------------|
| <b>05-535-300</b>     | <b>SEWER OPERATIONS - OPERATING EXPENSES</b> |                    |                      |                                       |                                  |                           |                                  |
| 05-535-305            | Contract Labor - Sewer Oper                  | \$ 246,997         | \$ 255,000           | \$ 197,979                            | \$ 246,750                       | \$ 246,750                | \$ 246,750                       |
| 05-535-310            | Professional Services - Sewer Oper           | \$ -               | \$ 2,500             | \$ 1,760                              | \$ 2,500                         | \$ 2,500                  | \$ 2,500                         |
| 05-535-311            | Engineering Services - Sewer Oper            | \$ 2,307           | \$ 12,500            | \$ 17,303                             | \$ 18,000                        | \$ 18,000                 | \$ 20,000                        |
| 05-535-312            | Professional Services - Other - Sewer Op     | \$ 3,041           | \$ 2,500             | \$ 1,900                              | \$ 14,000                        | \$ 14,000                 | \$ 14,000                        |
| 05-535-315            | Inmate Labor - Sewer Oper                    | \$ 11,499          | \$ 10,237            | \$ 11,499                             | \$ 11,499                        | \$ 11,499                 | \$ 11,499                        |
| 05-535-400            | Travel and Training - Sewer Oper             | \$ -               | \$ -                 | \$ -                                  | \$ 500                           | \$ 500                    | \$ 500                           |
| 05-535-410            | Communication Services - Sewer Oper          | \$ 723             | \$ 800               | \$ 596                                | \$ 900                           | \$ 900                    | \$ 900                           |
| 05-535-411            | Cardinal Hill WWTP - Communications - Sewer  | \$ 567             | \$ 650               | \$ 425                                | \$ 1,000                         | \$ 1,000                  | \$ 1,200                         |
| 05-535-412            | Mt. Olive WWTP - Communications - Sewer      | \$ 2,501           | \$ 3,100             | \$ 1,985                              | \$ 2,400                         | \$ 2,400                  | \$ 2,500                         |
| 05-535-430            | Utilities - Sewer Oper                       | \$ 2,459           | \$ 3,600             | \$ 2,372                              | \$ 3,300                         | \$ 3,300                  | \$ 3,500                         |
| 05-535-431            | Cardinal Hill WWTP - Utilities - Sewer Oper  | \$ 19,127          | \$ 18,000            | \$ 11,997                             | \$ 18,000                        | \$ 18,000                 | \$ 19,800                        |
| 05-535-432            | Mt. Olive WWTP - Utilities - Sewer Oper      | \$ 9,796           | \$ 10,000            | \$ 6,669                              | \$ 10,000                        | \$ 10,000                 | \$ 11,000                        |
| 05-535-440            | Rentals and Leases - Sewer Oper              | \$ 3,380           | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-535-450            | Liability Insurance - Sewer Oper             | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-535-460            | Repairs and Maintenance - Sewer Oper         | \$ 41,931          | \$ 72,000            | \$ 34,307                             | \$ 70,000                        | \$ 70,000                 | \$ 70,000                        |
| 05-535-462            | Cardinal Hill - Repairs & Maint - Sewer Oper | \$ 3,652           | \$ 10,000            | \$ 2,725                              | \$ 20,000                        | \$ 20,000                 | \$ 15,000                        |
| 05-535-464            | Vehicle Fuel - Sewer Oper                    | \$ 2,551           | \$ 7,500             | \$ 717                                | \$ 5,000                         | \$ 5,000                  | \$ 5,000                         |
| 05-535-465            | Vehicle Maintenance - Sewer Oper             | \$ 1,144           | \$ 3,000             | \$ 156                                | \$ 3,400                         | \$ 3,400                  | \$ 3,400                         |
| 05-535-470            | Printing and Reproduction - Sewer Oper       | \$ 888             | \$ 1,000             | \$ 931                                | \$ -                             | \$ -                      | \$ -                             |
| 05-535-490            | Other Current Charges - Sewer Oper           | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-535-492            | Recording & Other Fees - Sewer Oper          | \$ -               | \$ -                 | \$ -                                  | \$ 1,500                         | \$ 1,500                  | \$ 1,500                         |
| 05-535-493            | Equipment Rental - Sewer Oper                | \$ 1,781           | \$ 2,500             | \$ -                                  | \$ 4,000                         | \$ 4,000                  | \$ 4,000                         |
| 05-535-510            | Office Supplies - Sewer Oper                 | \$ 319             | \$ 550               | \$ 176                                | \$ 550                           | \$ 550                    | \$ 550                           |
| 05-535-520            | Operating Supplies - Sewer Oper              | \$ 1,013           | \$ 1,500             | \$ 800                                | \$ 2,000                         | \$ 2,000                  | \$ 2,000                         |
| 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     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |  | <b>\$ 355,678</b>  | <b>\$ 416,937</b>    | <b>\$ 294,296</b>                     | <b>\$ 435,299</b>                | <b>\$ 435,299</b>         | <b>\$ 435,599</b>                |
| <b>05-535-600</b>     | <b>SEWER OPERATIONS - CAPITAL OUTLAY</b>     |                    |                      |                                       |                                  |                           |                                  |
| 05-535-605            | Depreciation Expense - Sewer Oper            | \$ 210,715         | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-535-610            | Land - Sewer Oper                            | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-535-620            | Buildings - Sewer Oper                       | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-535-630            | Improvements Other than Building - Sewer     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-535-640            | Machinery & Equipment - Sewer Oper           | \$ -               | \$ 77,000            | \$ 36,330                             | \$ 7,500                         | \$ 13,317                 | \$ 2,500                         |
| 05-535-641            | Cardinal Hill WWTP - Machinery & Equip       | \$ -               | \$ -                 | \$ -                                  | \$ 7,500                         | \$ 7,500                  | \$ 27,000                        |
| 05-535-650            | Construction In Progress - Sewer Oper        | \$ 900             | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
| 05-535-660            | Books, Pub.& Library Materials - Sewer O     | \$ -               | \$ -                 | \$ -                                  | \$ -                             | \$ -                      | \$ -                             |
|                       |  | <b>\$ 211,615</b>  | <b>\$ 77,000</b>     | <b>\$ 36,330</b>                      | <b>\$ 15,000</b>                 | <b>\$ 20,817</b>          | <b>\$ 29,500</b>                 |

### City of Polk City Budget Worksheet

| <u>Account Number</u> | <u>Account Description</u>             | <u>FY15 Actual</u>       | <u>FY16 - Budget</u>       | <u>FY16 - 07/27/16<br/>YTD Actual</u> | <u>FY17 - Dept<br/>Requested</u> | <u>FY17-<br/>Proposed</u>  | <u>Estimated<br/>FY18 Budget</u> |
|-----------------------|--|--------------------------|----------------------------|---------------------------------------|----------------------------------|----------------------------|----------------------------------|
| <b>05-535-700</b>     | <b>SEWER OPERATIONS - DEBT SERVICE</b> |                          |                            |                                       |                                  |                            |                                  |
| 05-535-710            | Principal - Sewer Oper                 | \$ -                     | \$ 275,947                 | \$ 218,672                            | \$ 282,566                       | \$ 282,566                 | \$ 293,113                       |
| 05-535-720            | Interest - Sewer Oper                  | \$ 393,495               | \$ 396,471                 | \$ 366,643                            | \$ 388,848                       | \$ 388,848                 | \$ 381,045                       |
| 05-535-730            | Other Debt Service Costs - Sewer Oper  | \$ -                     | \$ -                       | \$ -                                  | \$ -                             | \$ -                       | \$ -                             |
| 05-535-733            | Mandated Reserve - Sewer Oper          | \$ -                     | \$ 23,154                  | \$ 19,295                             | \$ -                             | \$ -                       | \$ -                             |
|                       |  | <u>\$ 393,495</u>        | <u>\$ 695,572</u>          | <u>\$ 604,609</u>                     | <u>\$ 671,414</u>                | <u>\$ 671,414</u>          | <u>\$ 674,158</u>                |
|                       | <b>DEPARTMENT TOTAL</b>                | <u><b>\$ 960,788</b></u> | <u><b>\$ 1,189,509</b></u> | <u><b>\$ 935,235</b></u>              | <u><b>\$ 1,121,713</b></u>       | <u><b>\$ 1,127,530</b></u> | <u><b>\$ 1,139,257</b></u>       |

### City of Polk City Budget Worksheet

**Fund: Enterprise**

**Department: 535 - Sewer 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                           |   | FY17 Budget      |  | FY18 Budget      |  |
|---------------------------|---|------------------|--|------------------|--|
| Line Item #               | Line Item Name                              | Amount Requested | Justification  | Amount Requested | Justification  |
| <b>Operating Expenses</b> |   |                  |  |                  |  |
| 305                       | Contract Labor                              | \$ 246,750.00    | Annual contract for Utility Operations Contractor. This expense is split evenly with the Sewer operations department (533).  | \$ 246,750.00    | Annual contract for Utility Operations Contractor. This expense is split evenly with the Sewer operations department (533).                                  |
| 310                       | Professional Services                       | \$ 2,500.00      | Misc services needed outside of the Utility Operations Contractor contract. Example: special reporting, testing, annual inspections, etc. - \$2,500.00.                      | \$ 2,500.00      | Misc services needed outside of the Utility Operations Contractor contract. Example: special reporting, testing, annual inspections, etc. - \$2,500.00.      |
| 311                       | Engineering Services                        | \$ 18,000.00     | Misc engineering services.   | \$ 20,000.00     | Misc engineering services.   |
| 312                       | Professional Services - Other               | \$ 14,000.00     | Misc professional services, which includes annual inspections on generators at Cardnial Hill WWTF and lift stations  | \$ 14,000.00     | Misc professional services, which includes annual inspections on generators at Cardnial Hill WWTF and lift stations  |
| 315                       | Inmate Labor                                | \$ 11,499.00     | Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.                 | \$ 11,499.00     | 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        |  | \$ 500.00        |  |
| 410                       | Communication Services                      | \$ 900.00        | Brighthouse. Required to monitor system lift stations.   | \$ 900.00        | Brighthouse. Required to monitor system lift stations.   |
| 411                       | Cardinal Hill WWTP - Communication Srvc     | \$ 1,000.00      | Verizon.   | \$ 1,200.00      | Verizon.   |
| 412                       | Mt. Olive Lift station - Communication Srvc | \$ 2,400.00      | Brighthouse. Required to monitor system lift stations.   | \$ 2,500.00      | Brighthouse. Required to monitor system lift stations.   |
| 430                       | Utilities                                   | \$ 3,300.00      | Lakeland Electric and Polk City Utilities.   | \$ 3,500.00      | Lakeland Electric and Polk City Utilities.   |
| 431                       | Cardinal Hill WWTP - Utilities              | \$ 18,000.00     | Lakeland Electric.   | \$ 19,800.00     | Lakeland Electric.   |
| 432                       | Mt. Olive WWTP - Utilities                  | \$ 10,000.00     | Lakeland Electric and Polk City Utilities.   | \$ 11,000.00     | Lakeland Electric and Polk City Utilities.   |
| 440                       | Rentals & Leases                            | \$ -             |  | \$ -             |  |
| 450                       | Liability Insurance                         | \$ -             |  | \$ -             |  |
| 460                       | Repairs & Maintenance                       | \$ 70,000.00     | Possible repair and maintenance above the Aquarina Contract, generator repair and maintenance, lift station #2 panel replacement, camera sewer lines and other repair/maint. | \$ 70,000.00     | Possible repair and maintenance above the Aquarina Contract, generator repair and maintenance, lift station(s) repairs, and other repair/maint.              |
| 462                       | Cardinal Hill WWTP - Repairs & Maintenance  | \$ 20,000.00     | Paint Cardinal Hill Facility and general repairs and maintenance to grounds and facilities   | \$ 15,000.00     | General maintenance and repairs of plant, facilities and grounds   |
| 464                       | Vehicle Fuel                                | \$ 5,000.00      | fuel/gas for equipment, vehicles and generator   | \$ 5,000.00      | fuel/gas for equipment, vehicles and generator   |
| 465                       | Vehicle Maintenance                         | \$ 3,400.00      | general repair/maintenance above contract for vehicles and equipment   | \$ 3,400.00      | general repair/maintenance above contract for vehicles and equipment   |
| 470                       | Printing & Reproduction                     | \$ -             |  | \$ -             |  |
| 490                       | Other Current Charges                       | \$ -             |  | \$ -             |  |
| 492                       | Recording & Other Fees                      | \$ 1,500.00      | Recording of RSC Liens   | \$ 1,500.00      | Recording of RSC Liens   |
| 493                       | Equipment Rental                            | \$ 4,000.00      | Diesel generator during emergency  | \$ 4,000.00      | Diesel generator during emergency  |

### City of Polk City Budget Worksheet

**Fund: Enterprise**

**Department: 535 - Sewer 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |  | <b>FY17 Budget</b> |  | <b>FY18 Budget</b> |   |
|-----------------------------|--|--------------------|--|--------------------|---|
| Line Item #                 | Line Item Name                                   | Amount Requested   | Justification  | Amount Requested   | Justification   |
| 510                         | Office Supplies                                  | \$ 550.00          | general office supplies  | \$ 550.00          | general office supplies   |
| 520                         | Operating Supplies                               | \$ 2,000.00        | Janitorial supplies and other operating supplies   | \$ 2,000.00        | Janitorial supplies and other operating supplies  |
| 524                         | Chemicals  | \$ -               |  | \$ -               |   |
| 525                         | Uniforms   | \$ -               |  | \$ -               |   |
| 530                         | Road repair                                      | \$ -               |  | \$ -               |   |
| 540                         | Books, Publications, Subscriptions & Memberships | \$ -               |  | \$ -               |   |
| <b>Capital Expenditures</b> |  |                    |  |                    |   |
| 630                         | Improvements Other than Building - Sewer         |                    |  |                    |   |
| 640                         | Machinery & Equip                                | \$ 7,500.00        | Purchase of tractor (G.F. to pay \$15,000 -- E.F. to pay \$15,000) E.F. set aside \$5,000 in reserves in FY 2015 and balance of \$10,000 FY 2017; \$2500 service truck - restricted reserve (1/2 water, 1/2 sewer) | \$ 2,500.00        | \$5,000 service truck to restricted reserve (1/2 water, 1/2 sewer)  |
| 641                         | Cardinal Hill WWTP - Machinery & Equip           | \$ 7,500.00        | New composite sampler  | \$ 27,000.00       | New fencing to enclose Cardinal Hail WWTP property \$54,000 (set aside 1/2 of cost in FY18 and remainder in FY19) |
| 660                         | Books, Publications & Library Materials          | \$ -               |  | \$ -               |   |
| <b>Debt Service</b>         |  |                    |  |                    |   |
| 710                         | Principal  | \$ 282,566.00      | DEP - \$116,629, and Fifth Third Bank Revenue Bond - \$165,937   | \$ 293,112.66      | DEP - \$119,457.66, and Fifth Third Bank Revenue Bond - \$173,655.00  |
| 720                         | Interest   | \$ 388,848.19      | DEP - \$57,578.12, and Fifth Third Bank Revenue Bond - \$331,270.07.   | \$ 381,045.38      | DEP - \$54,750.42, and Fifth Third Bank Revenue Bond - \$326,294.96.  |
| 733                         | Mandated Reserve                                 | \$ -               | Mandated Reserve has been met  | \$ -               | Mandated Reserve has been met   |

### City of Polk City Budget Worksheet

| <u>Account Number</u>   | <u>Account Description</u>                          | <u>FY15 Actual</u> | <u>FY16 - Budget</u> | <u>FY16 -</u>       | <u>FY17 - Dept</u> | <u>FY17- Proposed</u> | <u>Estimated FY18</u> |
|-------------------------|---|--------------------|----------------------|---------------------|--------------------|-----------------------|-----------------------|
|                         |   |                    |                      | <u>07/27/16 YTD</u> | <u>Requested</u>   |                       |                       |
|                         |   |                    |                      | <u>Actual</u>       |                    |                       |                       |
| <b>05-590-300</b>       | <b>NON-DEPARTMENTAL - OPERATING EXPENSES</b>        |                    |                      |                     |                    |                       |                       |
| 05-590-310              | Professional Services - Non-Dept                    | \$ -               | \$ -                 | \$ 4,371            | \$ 24,300          | \$ 24,300             | \$ 24,300             |
| 05-590-312              | Professional Services – Other - Non-Dept            | \$ 17,127          | \$ 16,845            | \$ 16,642           | \$ 18,500          | \$ 18,500             | \$ 18,500             |
| 05-590-320              | Accounting and Auditing - Non-Dept                  | \$ 27,449          | \$ 29,081            | \$ 29,467           | \$ 27,306          | \$ 27,306             | \$ 27,306             |
| 05-590-440              | Rentals & Leases - Non-Dept                         | \$ 12,303          | \$ 12,421            | \$ 10,013           | \$ 4,074           | \$ 4,074              | \$ 4,074              |
| 05-590-450              | Liability Insurance - Non-Dept                      | \$ 45,343          | \$ 45,343            | \$ 46,105           | \$ 48,400          | \$ 48,400             | \$ 50,000             |
| 05-590-492              | Recording & Other Fees - Non-Dept                   | \$ -               | \$ 2,300             | \$ -                | \$ 2,300           | \$ 2,300              | \$ 2,300              |
| 05-590-520              | Operating Supplies - Non-Dept                       | \$ 93              | \$ 400               | \$ -                | \$ -               | \$ -                  | \$ -                  |
| 05-590-528              | Postage - Non-Dept                                  | \$ 10,514          | \$ 11,500            | \$ 3,516            | \$ 3,000           | \$ 3,000              | \$ 3,000              |
|                         |   | <u>\$ 112,829</u>  | <u>\$ 117,890</u>    | <u>\$ 110,114</u>   | <u>\$ 127,880</u>  | <u>\$ 127,880</u>     | <u>\$ 129,480</u>     |
| <b>05-590-600</b>       | <b>NON-DEPARTMENTAL - CAPITAL OUTLAY</b>            |                    |                      |                     |                    |                       |                       |
| 05-590-630              | Improvements Other Than Buildings                   | \$ -               | \$ -                 | \$ -                | \$ -               | \$ -                  | \$ -                  |
|                         |   | <u>\$ -</u>        | <u>\$ -</u>          | <u>\$ -</u>         | <u>\$ -</u>        | <u>\$ -</u>           | <u>\$ -</u>           |
| <b>05-590-900</b>       | <b>NON-DEPARTMENTAL - OTHER USES</b>                |                    |                      |                     |                    |                       |                       |
| 05-590-920              | Transfer to General Fund - Non-Dept                 | \$ 20,000          | \$ -                 | \$ -                | \$ -               | \$ -                  | \$ -                  |
| 05-590-930              | Transfer to Water Impact Fees Reserves - Non-Dept   | \$ -               | \$ 34,940            | \$ -                | \$ 34,940          | \$ 34,940             | \$ 34,940             |
| 05-590-931              | Transfer to Sewer Impact Fees Reserves - Non-Dept   | \$ -               | \$ 78,300            | \$ -                | \$ 68,300          | \$ 68,300             | \$ 78,300             |
| 05-590-940              | Transfer to Unrestricted Reserves - Non-Dept        | \$ -               | \$ 2,450             | \$ -                | \$ -               | \$ -                  | \$ -                  |
| 05-590-941              | Reserves - Emergencies and Contingencies - Non-Dept | \$ -               | \$ -                 | \$ -                | \$ -               | \$ -                  | \$ -                  |
| 05-590-942              | Reserves - Capital Outlay Purchases - Non-Dept      | \$ -               | \$ -                 | \$ -                | \$ -               | \$ -                  | \$ 27,000             |
| 05-590-992              | Unemployment Claims - Non-Dept                      | \$ -               | \$ 1,500             | \$ -                | \$ 1,500           | \$ 1,500              | \$ 1,500              |
| 05-590-993              | Transfer to Reserve - Non-Dept                      | \$ -               | \$ -                 | \$ -                | \$ -               | \$ -                  | \$ -                  |
| 05-590-994              | Bank Fees - Non-Dept                                | \$ 321             | \$ 1,500             | \$ 126              | \$ 1,550           | \$ 1,550              | \$ 1,550              |
| 05-590-995              | Refund of Overpayments - Non-Dept                   | \$ -               | \$ -                 | \$ 4,622            | \$ -               | \$ -                  | \$ -                  |
| 05-590-996              | Bad Debt - Non-Dept                                 | \$ 18,065          | \$ 50,000            | \$ -                | \$ 40,000          | \$ 50,000             | \$ 40,000             |
| 05-590-999              | Other Non-Operating Charges - Non-Dept              | \$ 13,487          | \$ 4,500             | \$ 5,236            | \$ -               | \$ -                  | \$ -                  |
|                         |   | <u>\$ 51,873</u>   | <u>\$ 173,190</u>    | <u>\$ 9,985</u>     | <u>\$ 146,290</u>  | <u>\$ 156,290</u>     | <u>\$ 183,290</u>     |
| <b>DEPARTMENT TOTAL</b> |   | <u>\$ 164,702</u>  | <u>\$ 291,080</u>    | <u>\$ 120,099</u>   | <u>\$ 274,170</u>  | <u>\$ 284,170</u>     | <u>\$ 312,770</u>     |

### 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|                             |   | FY17 Budget      |  | FY18 Budget      |  |
|-----------------------------|---|------------------|--|------------------|--|
| Line Item #                 | Line Item Name  | Amount Requested | Justification  | Amount Requested | Justification  |
| <b>Operating Expenses</b>   |   |                  |  |                  |  |
| 310                         | Professional Services                                 | \$ 24,300.00     | Rapid Tech computer maintenance, agreement with BMS for printing and mailing out utility bills / newsletters; ERC Audit, and other services  | \$ 24,300.00     | Rapid Tech computer maintenance, agreement with BMS for printing and mailing out utility bills / newsletters; other professional services..  |
| 312                         | Professional Services<br>- Other                      | \$ 18,500.00     | Civic Plus - \$5,836 x 67% = \$4,352 for Web Hosting. MCSJ Software & Hardware Maintenance \$13,000 x 67% = \$8,710.00. 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 \$2,500 for DAC Bond 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). | \$ 18,500.00     | Civic Plus - \$5,836 x 67% = \$3,910 for Web Hosting. MCSJ Software & Hardware Maintenance \$13,000 x 67% = \$8,710.00. 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 \$2,500 for DAC Bond 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                                 | \$ 27,306.00     | George Cotellis - \$13,005 x 67% = \$8,713. Brynjulfson CPA - \$27,750 x 67% = \$18,593. Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%) -- allowed for supplemental info   | \$ 27,306.00     | George Cotellis - \$13,005 x 67% = \$8,713. Brynjulfson CPA - \$27,750 x 67% = \$18,593. Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%) -- allowed for supplemental info   |
| 440                         | Rentals & Leases                                      | \$ 4,074.00      | Mailfinance lease (Postage Machine \$1,930). Konica Copier lease - \$2,144.00  | \$ 4,074.00      | Mailfinance lease (Postage Machine & Letter Folding Machine) - \$10,278.00. Konica Copier lease - \$2,143.00   |
| 450                         | Liability Insurance                                   | \$ 48,400.00     | PGIT Property and General Liability Insurance \$30,000 - This is expensed between the General and Enterprise Funds. Water plant pollution insurance - \$14,000.  | \$ 50,000.00     | PGIT Property and General Liability Insurance \$30,000 - This is expensed between the General and Enterprise Funds. Water plant pollution insurance - \$14,000.  |
| 492                         | Recording & Other Fees                                | \$ 2,300.00      | Expense for recording documents, which includes RTS Liens  | \$ 2,300.00      | Expense for putting liens on properties.   |
| 520                         | Operating Supplies                                    | \$ -             |  | \$ -             |  |
| 528                         | Postage   | \$ 3,000.00      | Postage Expense - Enterprise Fund departments  | \$ 3,000.00      | Postage Expense - Enterprise Fund departments  |
| <b>Capital Expenditures</b> |   |                  |  |                  |  |
| 630                         | Improvements Other Than Buildings                     | \$ -             | 5th 3rd Bond Capital Improvements Project.   | \$ -             | 5th 3rd Bond Capital Improvements Project.   |
| <b>Other Uses</b>           |   |                  |  |                  |  |
| 920                         | Transfer to General Fund                              |                  | Enterprise Fund allocation for a percentage of certain GF expenses (Salaries w/benefits, Attorney Expense, GF USDA Debt Payment, GF 5th 3rd Bond Payment).   |                  | 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 | \$ 34,940.00     | For restricted water impact fees.  | \$ 34,940.00     | For restricted water impact fees.  |
| 931                         | Transfer to Sewer Impact Fees Restricted Cash Account | \$ 68,300.00     | For restricted sewer impact fees - Use \$10,000 from sewer impact fees to help pay the DEP loan.   | \$ 78,300.00     | For restricted sewer impact fees - Use \$10,000 from sewer impact fees to help pay the DEP loan.   |
| 940                         | Transfer to Unrestricted Reserves                     | \$ -             |  | \$ -             |  |

### 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent the expense code or object classification code. 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.

|             |  | <b>FY17 Budget</b> |   |
|-------------|--|--------------------|---|
| Line Item # | Line Item Name                                     | Amount Requested   | Justification   |
| 941         | Transfer to Emergencies and Contingencies Reserves |                    |   |
| 942         | Reserves - Capital Outlay Purchases                |                    |   |
| 991         | Aids to Private Organizations.                     | \$ -               |   |
| 992         | Unemployment Claims.                               | \$ 1,500.00        |   |
| 994         | Bank Fees.   | \$ 1,550.00        | Bank Service Charges  |
| 995         | Refund of Overpayments                             | \$ -               | To refund credit balances on closed utility accounts.   |
| 996         | Bad Debt Expense                                   | \$ 40,000.00       | 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 C                              | \$ -               | Other miscellaneous charges that don't belong in any other Enterprise Fund departmental expense accounts.   |

274,170.00

|                  |   | <b>FY18 Budget</b> |  |
|------------------|---|--------------------|--|
| Amount Requested | Justification   |                    |  |
| \$ 27,000.00     | New fencing to enclose the Cardinal Hill WWTP property (Total Cost = \$54,000). Set 1/2 of cost aside in FY18, and the remainder in FY19. Will be purchased in FY19 (535-642) - \$27,000 per FY.  |                    |  |
| \$ -             |   |                    |  |
| \$ 1,500.00      |   |                    |  |
| \$ 1,550.00      | Bank Service Charges  |                    |  |
| \$ -             | To refund credit balances on closed utility accounts.   |                    |  |
| \$ 40,000.00     | 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. |                    |  |
| \$ -             | Other miscellaneous charges that don't belong in any other Enterprise Fund departmental expense accounts.   |                    |  |

312,770.00

PROPOSED  
CAPITAL  
IMPROVEMENTS  
PROGRAM

FY17 - 21

City of Polk City  
Capital Improvements Program (CIP) - Budgeted - Summarized by Fund  
Fiscal Years 2017 - 2018

| Project Name  | Project Task  | GL Acct                 | FY17                | FY18               | Paid w/Set Aside Reserves |
|---|---|-------------------------|---------------------|--------------------|---------------------------|
| <b>Capital Improvements:</b>                          |   |                         |                     |                    |                           |
| <b>General Fund:</b>                                  |   |                         |                     |                    |                           |
| Machinery and Equipment - JAG Grant - Law Enforcement | FY17 - Speed Humps/Printer for Tickets<br>FY18 - To be determined.  | 01-521-649              | \$5,113.00          | \$5,113.00         |                           |
| Improvements Other than Buildings - Activity Center   | Architectual drawings/construction plans to make the existng activity center into the Library - \$7,659 CDBG money, \$12,341 public facilities impact fee money   | 01-541-630              | \$20,000.00         | \$0.00             |                           |
| Improvements Other than Buildings - Streets           | Paving  | 01-541-630              | \$122,147.00        | \$0.00             |                           |
| Machinery and Equipment - Roads & Streets             | Purchase of new tractor (\$30,000) - GF to set aside \$5,000 in FY15 and \$10,000 in FY16 for a total of \$15,000 in GF Reserves. EF Water and Sewer to set aside \$5,000.00 (split) in FY16. Item is expected to be purchased in FY17. (01-541-640 / 05-535-640) | 01-590-942 / 01-541-640 | \$22,400.00         | \$0.00             | \$15,000.00               |
| Books, Pub, and Library Materials - Library           | New books & materials for Library   | 01-571-660              | \$13,000.00         | \$14,000.00        |                           |
| Skate Park  | FY17 - Skate park ramps and adult exercise equipment along trial...FY18 - adult exercise equipment along trial/refurbish Handball courts  | 01-572-630              | \$19,392.00         | \$15,000.00        |                           |
| <b>Total General Fund CIP Per Fiscal Year</b>         |   |                         | <b>\$202,052.00</b> | <b>\$34,113.00</b> |                           |

| <b>Enterprise Fund:</b>                    |   |                         |            |        |            |
|--|---|-------------------------|------------|--------|------------|
|  |   | GL Acct                 | FY17       | FY18   |            |
| Machinery and Equipment - Water Operations | Purchase of new tractor (\$30,000) - GF to set aside \$5,000 in FY15 and \$10,000 in FY16 for a total of \$15,000 in GF Reserves. EF Water and Sewer to set aside \$5,000.00 (split) in FY16. Item is expected to be purchased in FY17. (01-541-640 / 05-535-640) | 05-590-942 / 05-533-460 | \$7,500.00 | \$0.00 | \$2,500.00 |
| Machinery and Equipment - Sewer Operations | Purchase of new tractor (\$30,000) - GF to set aside \$5,000 in FY15 and \$10,000 in FY16 for a total of \$15,000 in GF Reserves. EF Water and Sewer to set aside \$5,000.00 (split) in FY16. Item is expected to be purchased in FY17. (01-541-640 / 05-535-640) | 05-590-942 / 05-533-460 | \$7,500.00 | \$0.00 | \$2,500.00 |

| Project Name                                      | Project Task  | GL Acct    | FY17               | FY18              | Paid w/Set Aside Reserves |
|---|---|------------|--------------------|-------------------|---------------------------|
| <b>Machinery and Equipment - Sewer Operations</b> | Portable Generator Set for all Stations - \$25,000.00 **Set 1/3 of cost aside in FY14', FY15, and the remainder in FY16'. Will be purchased in FY16' (535-640). TBD | 05-535-640 | \$0.00             | \$0.00            | \$39,333.34               |
| <b>Machinery and Equipment - Sewer Operations</b> | New Composite Samplers  | 05-535-640 | \$7,500.00         | \$7,500.00        |                           |
| <b>Total Enterprise Fund CIP Per Fiscal Year</b>  |   |            | <b>\$22,500.00</b> | <b>\$7,500.00</b> |                           |

|   | FY17                | FY18               |
|---|---------------------|--------------------|
| <b>Total: General and Enterprise Fund CIP Per Fiscal Year</b> | <b>\$224,552.00</b> | <b>\$41,613.00</b> |

| <b>CIP Reserves:</b>                                   |                         |        |               |               |        |
|--|-------------------------|--------|---------------|---------------|--------|
| <b>General Fund:</b>                                   |                         |        |               |               |        |
|  | GL Acct                 | FY17   | FY18          |               |        |
| Machinery and Equipment - Roads & Streets              | 01-590-942 / 01-541-640 | \$0.00 | \$0.00        |               | \$0.00 |
| <b>Total General Fund CIP Reserves Per Fiscal Year</b> |                         |        | <b>\$0.00</b> | <b>\$0.00</b> |        |

| <b>Enterprise Fund:</b>                                   |   |            |                   |                    |            |
|---|---|------------|-------------------|--------------------|------------|
|   | GL Acct   | FY17       | FY18              |                    |            |
| <b>Machinery and Equipment - Water Operations</b>         | Service Truck<br>05-590-942 / 05-533-460  | \$2,500.00 | \$2,500.00        |                    | \$2,500.00 |
| <b>Machinery and Equipment - Sewer Operations</b>         | Service Truck<br>05-590-942 / 05-535-460  | \$2,500.00 | \$2,500.00        |                    | \$2,500.00 |
| <b>Machinery and Equipment - Sewer Operations</b>         | New fencing to enclose Cardinal Hill WWTP property - \$54,000.00. *Set aside 1/2 of cost aside in FY18, and the remainder in FY19. Will be purchased in FY18. (535-641).<br>05-590-942 / 05-535-460 | \$0.00     | \$27,000.00       |                    | \$0.00     |
| <b>Total Enterprise Fund CIP Reserves Per Fiscal Year</b> |   |            | <b>\$5,000.00</b> | <b>\$32,000.00</b> |            |

|  | FY17              | FY18               |
|--|-------------------|--------------------|
| <b>Total: General and Enterprise Fund CIP Reserves Per Fiscal Year</b> | <b>\$5,000.00</b> | <b>\$32,000.00</b> |

| Project Name                                      | Project Task                | GL Acct    | FY17               | FY18               | Paid w/Set Aside Reserves |
|---|-----------------------------|------------|--------------------|--------------------|---------------------------|
| <b>Larger Cost Repairs and Maintenance:</b>       |                             |            |                    |                    |                           |
| <b>General Fund:</b>                              |                             |            |                    |                    |                           |
| <b>Repairs &amp; Maintenance - Stormwater</b>     | Stormwater Pipe Replacement | 01-538-460 | \$10,000.00        | \$10,000.00        |                           |
| <b>Total General Fund R&amp;M Per Fiscal Year</b> |                             |            | <b>\$10,000.00</b> | <b>\$10,000.00</b> |                           |

|  |  |            |                     |                     |  |
|--|--|------------|---------------------|---------------------|--|
| <b>Enterprise Fund:</b>                              |  |            |                     |                     |  |
| <b>Engineering - Water Operations</b>                | Start creation of city as-builts, water line repalcement in Clearwater Estates             | 05-533-311 | \$25,000.00         | \$25,000.00         |  |
| <b>Repair and Maintenance - Water Operations</b>     | Possible repair and maintenance above the Aquarina contract, Generaltor maintenance,       | 05-533-460 | \$30,000.00         | \$25,000.00         |  |
| <b>Repair and Maintenance - Water Operations</b>     | Jacob Water Facility MCC R&R - Mt. Olive WTP - applying for grant                          | 05-533-461 | \$25,000.00         | \$0.00              |  |
| <b>Repair and Maintenance - Water Operations</b>     | Commonwealth WTP- MCC R&R - applying for grant   | 05-533-462 | \$22,000.00         | \$0.00              |  |
| <b>Repair and Maintenance - Water Operations</b>     | Matt Williams WTP MCC upgrade and replacement - applying for grant                         | 05-533-463 | \$35,000.00         | \$0.00              |  |
| <b>Operating Supplies - Water Operations</b>         | Distribution system parts and materials.   | 05-533-520 | \$20,000.00         | \$20,000.00         |  |
| <b>Engineering - Sewer Operations</b>                | Start creation of city as-builts, water line repalcement in Clearwater Estates             | 05-535-311 | \$18,000.00         | \$20,000.00         |  |
| <b>Repair and Maintenance - Sewer Operations</b>     | Possible repair and maintenance above the Aquarina Contract, generator repair and          | 05-535-460 | \$70,000.00         | \$70,000.00         |  |
| <b>Repair and Maintenance - Sewer Operations</b>     | Paint Cardinal Hill Facility and general repairs and maintenance to grounds and facilities | 05-535-462 | \$20,000.00         | \$15,000.00         |  |
| <b>Total Enterprise Fund R&amp;M Per Fiscal Year</b> |  |            | <b>\$265,000.00</b> | <b>\$175,000.00</b> |  |

|   | FY17                | FY18                |
|---|---------------------|---------------------|
| <b>Total: General and Enterprise Fund R&amp;M Per Fiscal Year</b> | <b>\$275,000.00</b> | <b>\$185,000.00</b> |

|  | FY17                | FY18                |
|--|---------------------|---------------------|
|  | <b>\$504,552.00</b> | <b>\$258,613.00</b> |
|  | <b>\$763,165.00</b> |                     |

**City of Polk City**  
**Capital Improvements Program (CIP) - Department Requested - Summarized by Fund**  
**Fiscal Years 2017 - 2021**

| Project Name  | Project Task  | GL Acct                    | FY17                | FY18               | FY19               | FY20               | FY21               |
|---|---|----------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Capital Improvements:</b>                          |   |                            |                     |                    |                    |                    |                    |
| <b>General Fund:</b>                                  |   |                            |                     |                    |                    |                    |                    |
| Machinery and Equipment - JAG Grant - Law Enforcement | FY17 - Speed Humps/Printer for Tickets<br>FY18 - To be determined.  | 01-521-649                 | \$5,113.00          | \$5,113.00         | \$5,113.00         | \$5,113.00         | \$5,113.00         |
| Improvements Other than Buildings - Activity Center   | Architectual drawings/construction plans to make the existng activity center into the Library -- \$7,659 CDBG money, \$12,341 public facilities impact fee money  | 01-541-630                 | \$20,000.00         | \$0.00             | \$0.00             | \$0.00             | \$0.00             |
| Improvements Other than Buildings - Streets           | Paving  | 01-541-630                 | \$122,147.00        | \$0.00             | \$0.00             | \$0.00             | \$0.00             |
| Machinery and Equipment - Roads & Streets             | Purchase of new tractor (\$30,000) - GF to set aside \$5,000 in FY15 and \$10,000 in FY16 for a total of \$15,000 in GF Reserves. EF Water and Sewer to set aside \$5,000.00 (split) in FY16. Item is expected to be purchased in FY17. (01-541-640 / 05-535-640) | 01-590-942 /<br>01-541-640 | \$22,400.00         | \$0.00             | \$0.00             | \$0.00             | \$0.00             |
| Books, Pub, and Library Materials - Library           | New books & materials for Library   | 01-571-660                 | \$13,000.00         | \$14,000.00        | \$14,000.00        | \$14,000.00        | \$14,000.00        |
| Improvements Other than Buildings - Streets           | Skate Park and Adult Exercise Equipment   | 01-541-630                 | \$19,392.00         | \$15,000.00        | \$0.00             | \$0.00             | \$0.00             |
| <b>Total General Fund CIP Per Fiscal Year</b>         |   |                            | <b>\$202,052.00</b> | <b>\$34,113.00</b> | <b>\$19,113.00</b> | <b>\$19,113.00</b> | <b>\$19,113.00</b> |

|  |                                       |            |            |            |             |            |            |
|--|---------------------------------------|------------|------------|------------|-------------|------------|------------|
| <b>Enterprise Fund:</b>                    |                                       |            |            |            |             |            |            |
| Machinery and Equipment - Water Operations | Service Truck                         | 05-533-640 | \$2,500.00 | \$2,500.00 | \$2,500.00  | \$2,500.00 | \$2,500.00 |
| Machinery and Equipment - Water Operations | New fencing at Mt.Olive WTP           | 05-533-641 | \$0.00     | \$0.00     | \$16,000.00 | \$0.00     | \$0.00     |
| Professional Services - Sewer Operations   | Flygt Pump Voyle Loop LS #7           | 05-535-640 | \$0.00     | \$0.00     | \$0.00      | \$0.00     | \$0.00     |
| Machinery and Equipment - Sewer Operations | By-pass for Voyles Loop               | 05-535-640 | \$0.00     | \$0.00     | \$0.00      | \$0.00     | \$0.00     |
| Machinery and Equipment - Sewer Operations | New composite samplers                | 05-535-640 | \$7,500.00 | \$7,500.00 | \$7,500.00  | \$7,500.00 | \$7,500.00 |
| Machinery and Equipment - Sewer Operations | Mobile Generator Set for all Stations | 05-535-640 | \$0.00     | \$0.00     | \$45,000.00 | \$0.00     | \$0.00     |
| Machinery and Equipment - Water Operations | Service Truck                         | 05-535-640 | \$2,500.00 | \$2,500.00 | \$2,500.00  | \$2,500.00 | \$2,500.00 |

| Project Name                                      | Project Task   | GL Acct                 | FY17               | FY18               | FY19                | FY20               | FY21               |
|---|--|-------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
| <b>Repair and Maintenance - Water Operations</b>  | Mt. Olive South Neighborhood Water and Wastewater Line R&R. **Set 1/3 of cost aside in FY19, FY20, & the remainder in FY21. Will be purchased in FY21. (533-460) - <b>(First Step - Scope of Services and Initial Design) Apply for CDBG Grant</b> | 05-590-942 / 05-533-460 | \$0.00             | \$0.00             | \$40,000.00         | \$40,000.00        | \$40,000.00        |
| <b>Machinery and Equipment - Sewer Operations</b> | Stand by Generator/Transfer Switch and Intallation for Voyles Loop - \$57,100.00. **Set 1/3 of cost aside in FY14', FY15, and the remainder in FY16'. Will be purchased in FY16' (535-640).  | 05-535-640              | \$0.00             | \$0.00             | \$0.00              | \$0.00             | \$0.00             |
| <b>Machinery and Equipment - Sewer Operations</b> | Purchase of new tractor (\$30,000) - Set aside \$5,000 in FY15, \$10,000 in FY16, and FY17. Item is expected to be purchased in FY17 (01-541-640 / 05-535-640) - \$5,000.00 is expensed from Enterprise Fund Sewer (05-535-640)                    | 05-590-942 / 05-535-640 | \$15,000.00        | \$0.00             | \$0.00              | \$0.00             | \$0.00             |
| <b>Machinery and Equipment - Sewer Operations</b> | New fencing to enclose Cardinal Hill WWTP property - \$54,000.00. *Set aside 1/2 of cost aside in FY18, and the remainder in FY19. Will be purchased in FY19. (535-641).   | 05-590-942 / 05-535-641 |                    | \$27,000.00        | \$54,000.00         | \$0.00             | \$0.00             |
| <b>Total Enterprise Fund CIP Per Fiscal Year</b>  |  |                         | <b>\$27,500.00</b> | <b>\$39,500.00</b> | <b>\$167,500.00</b> | <b>\$52,500.00</b> | <b>\$52,500.00</b> |

|   |  |  |                     |                    |                     |                    |                    |
|---|--|--|---------------------|--------------------|---------------------|--------------------|--------------------|
| <b>Total: General and Enterprise Fund CIP Per Fiscal Year</b> |  |  | <b>\$229,552.00</b> | <b>\$73,613.00</b> | <b>\$186,613.00</b> | <b>\$71,613.00</b> | <b>\$71,613.00</b> |
|---|--|--|---------------------|--------------------|---------------------|--------------------|--------------------|

**Larger Cost Repairs and Maintenance:**

| <b>General Fund:</b>                              |                             |            |                    |                    |                    |               |               |
|---|-----------------------------|------------|--------------------|--------------------|--------------------|---------------|---------------|
| <b>Repairs &amp; Maintenance - Stormwater</b>     | Stormwater Pipe Replacement | 01-538-460 | \$10,000.00        | \$10,000.00        | \$10,000.00        |               |               |
| <b>Total General Fund R&amp;M Per Fiscal Year</b> |                             |            | <b>\$10,000.00</b> | <b>\$10,000.00</b> | <b>\$10,000.00</b> | <b>\$0.00</b> | <b>\$0.00</b> |

| <b>Enterprise Fund:</b>                          |  |            |             |             |             |             |             |
|--|--|------------|-------------|-------------|-------------|-------------|-------------|
| <b>Engineering - Water Operations</b>            | Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)      | 05-533-311 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| <b>Repair and Maintenance - Water Operations</b> | Possible repair and maintenance above the Aquarina contract, Generaltor maintenance, valve replacement | 05-533-460 | \$30,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| <b>Repair and Maintenance - Water Operations</b> | Jacob Water Facility MCC R&R - Mt. Olive WTP   | 05-533-461 | \$25,000.00 | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| <b>Repair and Maintenance - Water Operations</b> | Commonwealth WTP control system and wiring upgrade   | 05-533-462 | \$22,000.00 | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| <b>Repair and Maintenance - Water Operations</b> | Matt Williams WTP control system and wiring upgrade  | 05-533-463 | \$35,000.00 | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| <b>Operating Supplies - Water Operations</b>     | Distribution system parts and materials.   | 05-533-520 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 |

| Project Name   | Project Task   | GL Acct    | FY17                | FY18                | FY19                | FY20                | FY21                |
|--|--|------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Engineering - Sewer Operations</b>  | Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)  | 05-535-311 | \$18,000.00         | \$20,000.00         | \$20,000.00         | \$20,000.00         | \$20,000.00         |
| <b>Repair and Maintenance - Sewer Operations</b>                               | Possible repair and maintenance above the Aquarina Contract, generator repair and maintenance, lift station #2 panel replacement, camera sewer lines and other repair/maint. | 05-535-460 | \$70,000.00         | \$70,000.00         | \$70,000.00         | \$70,000.00         | \$70,000.00         |
| <b>Repairs and Maintenance - Commonwealth WTP</b>                              | Paint Cardinal Hill Facility and general repairs and maintenance to grounds and facilities   | 05-535-462 | \$20,000.00         | \$15,000.00         | \$0.00              | \$0.00              | \$0.00              |
| <b>Total Enterprise Fund R&amp;M Per Fiscal Year</b>                           |  |            | <b>\$265,000.00</b> | <b>\$175,000.00</b> | <b>\$160,000.00</b> | <b>\$160,000.00</b> | <b>\$160,000.00</b> |
| <b>Total: General and Enterprise Fund R&amp;M Per Fiscal Year</b>              |  |            | <b>\$275,000.00</b> | <b>\$185,000.00</b> | <b>\$170,000.00</b> | <b>\$160,000.00</b> | <b>\$160,000.00</b> |
| <b>Total: General and Enterprise Fund CIP Per Fiscal Year</b>                  |  |            | <b>\$229,552.00</b> | <b>\$73,613.00</b>  | <b>\$186,613.00</b> | <b>\$71,613.00</b>  | <b>\$71,613.00</b>  |
| <b>Total: General and Enterprise Fund R&amp;M Per Fiscal Year</b>              |  |            | <b>\$275,000.00</b> | <b>\$185,000.00</b> | <b>\$170,000.00</b> | <b>\$160,000.00</b> | <b>\$160,000.00</b> |
| <b>GrandTotal: General and Enterprise Fund CIP and R&amp;M Per Fiscal Year</b> |  |            | <b>\$504,552.00</b> | <b>\$258,613.00</b> | <b>\$356,613.00</b> | <b>\$231,613.00</b> | <b>\$231,613.00</b> |

City of Polk City  
 Capital Improvements Program (CIP) - Department Requested - Broken Down by Fiscal Year  
 Fiscal Years 2017 - 2021

| FY 2017  |  |                            |                                 |  |  |                              |                             |                        |                        |  |                             |                                 |  |
|--|--|----------------------------|---------------------------------|--|--|------------------------------|-----------------------------|------------------------|------------------------|--|-----------------------------|---------------------------------|--|
| Project Name   | Project Task   | GL Acct                    | Capital Outlay<br>Cost Estimate | Capital Outlay<br>Reserves<br>Estimate | Repair &<br>Maintenance -<br>Cost Estimate | Paid w/<br>Operating<br>Cash | Paid w/<br>Revenue<br>Bonds | Paid w/ Grant<br>Funds | Paid w/<br>Impact Fees | Paid w/<br>Streets<br>Restricted<br>Cash | Paid w/Cash<br>Carryforward | Paid w/Set<br>Aside<br>Reserves | Set aside in<br>Reserves to<br>purchase in<br>future FY. |
| <b>Capital Improvements:</b>                                 |  |                            |                                 |  |  |                              |                             |                        |                        |  |                             |                                 |  |
| <b>Machinery and Equipment - JAG Grant - Law Enforcement</b> |  |                            |                                 |  |  |                              |                             |                        |                        |  |                             |                                 |  |
|  | To be determined   | 01-521-649                 | \$5,113.00                      |  |  |                              |                             | \$5,113.00             |                        |  |                             |                                 |  |
| <b>Improvements Other than Buildings - Activity Center</b>   | Architectual drawings/construction plans to make the existng activity center into the  | 01-541-630                 | \$20,000.00                     |  |  | \$12,341.00                  |                             | \$7,659.00             |                        |  |                             |                                 |  |
| <b>Improvements Other than Buildings - Streets</b>           | Paving   | 01-541-630                 | \$122,147.00                    |  |  | \$77,747.00                  |                             |                        |                        | \$44,400.00                              |                             |                                 |  |
|  | Purchase of new tractor (\$30,000) - GF to set aside \$5,000 in FY15 and \$10,000 in FY16 for a total of \$15,000 in GF Reserves. EF Water and Sewer to set aside \$5,000.00 (split) in FY16. Item is expected to be purchased in FY17. (01-541-640 / 05-533-640 / 05-535-640) | 01-541-640                 | \$15,000.00                     |  |  |                              |                             |                        |                        |  |                             | \$15,000.00                     |  |
| <b>Machinery and Equipment - Roads &amp; Streets</b>         | Purchase of small mower - \$5,400 and back pack sprayer \$2,000  | 01-541-640                 | \$7,400.00                      |  |  | \$7,400.00                   |                             |                        |                        |  |                             |                                 |  |
| <b>Books, Pub, and Library Materials - Library</b>           | New books & materials for Library  | 01-571-660                 | \$13,000.00                     |  |  | \$13,000.00                  |                             |                        |                        |  |                             |                                 |  |
| <b>Improvements Other than Buildings - Streets</b>           | Skate Park Ramps - Adult Exercise Equipment along the trail  | 01-541-630                 | \$19,392.00                     |  |  | \$19,392.00                  |                             |                        |                        |  |                             |                                 |  |
| <b>Machinery and Equipment - Water Operations</b>            | Service Truck  | 05-533-640                 |                                 | \$2,500.00                             |  | \$2,500.00                   |                             |                        |                        |  |                             |                                 | \$2,500.00   |
| <b>Machinery and Equipment - Sewer Operations</b>            | New composite samplers   | 05-535-640                 | \$7,500.00                      |  |  | \$7,500.00                   |                             |                        |                        |  |                             |                                 |  |
|  | Purchase of new tractor (\$30,000) - GF to set aside \$5,000 in FY15 and \$10,000 in FY16 for a total of \$15,000 in GF Reserves. EF Water and Sewer to set aside \$5,000.00 (split) in FY16. Item is expected to be purchased in FY17. (01-541-640 / 05-533-640 / 05-535-640) | 05-590-942 /<br>05-533-460 | \$7,500.00                      |  |  | \$5,000.00                   |                             |                        |                        |  |                             | \$2,500.00                      |  |
| <b>Machinery and Equipment - Water Operations</b>            | Service Truck  | 05-533-640                 |                                 | \$2,500.00                             |  | \$2,500.00                   |                             |                        |                        |  |                             |                                 | \$2,500.00   |
|  | Purchase of new tractor (\$30,000) - GF to set aside \$5,000 in FY15 and \$10,000 in FY16 for a total of \$15,000 in GF Reserves. EF Water and Sewer to set aside \$5,000.00 (split) in FY16. Item is expected to be purchased in FY17. (01-541-640 / 05-533-640 / 05-535-640) | 05-590-942 /<br>05-535-460 | \$7,500.00                      |  |  | \$5,000.00                   |                             |                        |                        |  |                             | \$2,500.00                      |  |
| <b>Machinery and Equipment - Sewer Operations</b>            |  |                            | <b>\$224,552.00</b>             | <b>\$5,000.00</b>                      | <b>\$0.00</b>                              | <b>\$152,380.00</b>          | <b>\$0.00</b>               | <b>\$12,772.00</b>     | <b>\$0.00</b>          | <b>\$44,400.00</b>                       | <b>\$0.00</b>               | <b>\$20,000.00</b>              | <b>\$5,000.00</b>  |
|  |  |                            | <b>\$229,552.00</b>             |  |  |                              | <b>\$229,552.00</b>         |                        |                        |  |                             |                                 | <b>\$5,000.00</b>  |

**FY 2017**

| Project Name                                      | Project Task   | GL Acct    | Capital Outlay<br>Cost Estimate     | Capital Outlay<br>Reserves<br>Estimate | Repair &<br>Maintenance -<br>Cost Estimate | Paid w/<br>Operating<br>Cash            | Paid w/<br>Revenue<br>Bonds | Paid w/ Grant<br>Funds | Paid w/<br>Impact Fees | Paid w/<br>Streets<br>Restricted<br>Cash                 | Paid w/Cash<br>Carryforward | Paid w/Set<br>Aside<br>Reserves | Set aside in<br>Reserves to<br>purchase in<br>future FY. |
|---|--|------------|-------------------------------------|--|--|---|-----------------------------|------------------------|------------------------|--|-----------------------------|---------------------------------|--|
| <b>Larger Cost Repairs and Maintenance:</b>       |  |            |                                     |  |  |   |                             |                        |                        |  |                             |                                 |  |
| <b>Repairs &amp; Maintenance - Stormwater</b>     | Stormwater Pipe Replacement  | 01-538-460 |                                     |  | \$10,000.00                                | \$10,000.00                             |                             |                        |                        |  |                             |                                 |  |
| <b>Engineering - Water Operations</b>             | Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)                    | 05-533-311 |                                     |  | \$25,000.00                                | \$25,000.00                             |                             |                        |                        |  |                             |                                 |  |
| <b>Repair and Maintenance - Water Operations</b>  | Possible repair and maintenance above the Aquarina Contract, generator repair and                                    | 05-533-460 |                                     |  | \$30,000.00                                | \$30,000.00                             |                             |                        |                        |  |                             |                                 |  |
| <b>Repairs and Maintenance - Commonwealth WTP</b> | Jacob Ave WTP MCC R&R Inspect/Clean/Parts Replacement  | 05-533-461 |                                     |  | \$25,000.00                                | \$25,000.00                             |                             |                        |                        |  |                             |                                 |  |
| <b>Repairs and Maintenance - Commonwealth WTP</b> | Commonwealth Water Facility MCC R&R Inspect/Clean/Parts Replacement  | 05-533-462 |                                     |  | \$22,000.00                                | \$22,000.00                             |                             |                        |                        |  |                             |                                 |  |
| <b>Repair and Maintenance - Water Operations</b>  | Matt Williams WTP Control System and Wiring upgrade - Inspect/Clean/Parts Replacement                                | 05-533-463 |                                     |  | \$35,000.00                                | \$35,000.00                             |                             |                        |                        |  |                             |                                 |  |
| <b>Operating Supplies - Water Operations</b>      | Distribution system parts and materials.   | 05-533-520 |                                     |  | \$20,000.00                                | \$20,000.00                             |                             |                        |                        |  |                             |                                 |  |
| <b>Engineering - Sewer Operations</b>             | Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)                    | 05-535-311 |                                     |  | \$18,000.00                                | \$18,000.00                             |                             |                        |                        |  |                             |                                 |  |
| <b>Repair and Maintenance - Sewer Operations</b>  | Possible repair and maintenance above the Aquarina Contract, generator repair and maintenance, lift station #2 panel | 05-535-460 |                                     |  | \$70,000.00                                | \$70,000.00                             |                             |                        |                        |  |                             |                                 |  |
| <b>Repair and Maintenance - Sewer Operations</b>  | Paint Cardinal Hill Facility and general repairs and maintenance to grounds and facilities                           | 05-535-462 |                                     |  | \$20,000.00                                | \$20,000.00                             |                             |                        |                        |  |                             |                                 |  |
|   |  |            | \$0.00                              | \$0.00                                 | \$275,000.00                               | \$275,000.00                            | \$0.00                      | \$0.00                 | \$0.00                 | \$0.00   | \$0.00                      | \$0.00                          | \$0.00   |
|   |  |            | <b>\$275,000.00</b>                 |  |  | <b>\$275,000.00</b>                     |                             |                        |                        |  |                             |                                 | <b>\$0.00</b>  |
|   |  |            | <b>Total FY17 CIP: \$229,562.00</b> |  |  | <b>Total FY17 R&amp;M: \$275,000.00</b> |                             |                        |                        | <b>Total FY17 CIP and R&amp;M Budgeted: \$504,562.00</b> |                             |                                 |  |

**FY 2018**

| Project Name   | Project Task  | GL Acct    | Capital Outlay<br>Cost Estimate | Capital Outlay<br>Reserves<br>Estimate | Repair &<br>Maintenance -<br>Cost Estimate | Paid w/<br>Operating<br>Cash | Paid w/<br>Revenue<br>Bonds | Paid w/ Grant<br>Funds | Paid w/<br>Impact Fees | Paid w/<br>Streets<br>Restricted<br>Cash | Paid w/Cash<br>Carryforward | Paid w/Set<br>Aside<br>Reserves | Set aside in<br>Reserves to<br>purchase in<br>future FY. |
|--|---|------------|---------------------------------|--|--|------------------------------|-----------------------------|------------------------|------------------------|--|-----------------------------|---------------------------------|--|
| <b>Capital Improvements:<br/>Machinery and Equipment - JAG<br/>Grant - Law Enforcement</b> | To be determined  | 01-521-649 | \$5,113.00                      |  |  |                              |                             | \$5,113.00             |                        |  |                             |                                 |  |
| <b>Books, Pub, and Library Materials -<br/>Library</b>                                     | New books & materials for Library   | 01-571-660 | \$14,000.00                     |  |  | \$14,000.00                  |                             |                        |                        |  |                             |                                 |  |
| <b>Improvements Other than Buildings -<br/>Streets</b>                                     | Skate Park Ramps - Adult Exercise<br>Equipment along the trail  | 01-542-630 | \$15,000.00                     |  |  | \$15,000.00                  |                             |                        |                        |  |                             |                                 |  |
| <b>Machinery and Equipment - Water<br/>Operations</b>                                      | Service Truck   | 05-533-640 |                                 | \$2,500.00                             |  | \$2,500.00                   |                             |                        |                        |  |                             |                                 | \$5,000.00   |
| <b>Machinery and Equipment - Sewer<br/>Operations</b>                                      | Service Truck   | 05-535-640 |                                 | \$2,500.00                             |  | \$2,500.00                   |                             |                        |                        |  |                             |                                 | \$5,000.00   |
| <b>Machinery and Equipment - Sewer<br/>Operations</b>                                      | New composite samplers  | 05-535-640 | \$7,500.00                      |  |  | \$7,500.00                   |                             |                        |                        |  |                             |                                 |  |
| <b>Machinery and Equipment - Sewer<br/>Operations</b>                                      | New fencing to enclose Cardinal Hill WWTP<br>property - \$54,000.00. *Set aside 1/2 of<br>cost aside in FY18, and the remainder in<br>FY19. Will be purchased in FY19. (535-<br>641). | 05-535-641 |                                 | \$27,000.00                            |  | \$27,000.00                  |                             |                        |                        |  |                             |                                 |  |
|  |   |            | <b>\$41,613.00</b>              | <b>\$32,000.00</b>                     | <b>\$0.00</b>                              | <b>\$66,000.00</b>           | <b>\$0.00</b>               | <b>\$5,113.00</b>      | <b>\$0.00</b>          | <b>\$0.00</b>                            | <b>\$0.00</b>               | <b>\$0.00</b>                   | <b>\$10,000.00</b>                                       |
|  |   |            | <b>\$111,113.00</b>             |  |  | <b>\$111,113.00</b>          |                             |                        |                        |  |                             | <b>\$10,000.00</b>              |  |

**FY 2018**

| Project Name   | Project Task   | GL Acct    | Capital Outlay<br>Cost Estimate    | Capital Outlay<br>Reserves<br>Estimate | Repair &<br>Maintenance -<br>Cost Estimate | Paid w/<br>Operating<br>Cash            | Paid w/<br>Revenue<br>Bonds | Paid w/ Grant<br>Funds | Paid w/<br>Impact Fees                                   | Paid w/<br>Streets<br>Restricted<br>Cash | Paid w/Cash<br>Carryforward | Paid w/Set<br>Aside<br>Reserves | Set aside in<br>Reserves to<br>purchase in<br>future FY. |
|--|--|------------|------------------------------------|--|--|---|-----------------------------|------------------------|--|--|-----------------------------|---------------------------------|--|
| <b>Larger Cost Repairs and Maintenance:</b>          |  |            |                                    |  |  |   |                             |                        |  |  |                             |                                 |  |
| <b>Repairs &amp; Maintenance - Stormwater</b>        | Stormwater Pipe Replacement  | 01-538-460 |                                    |  | \$10,000.00                                | \$10,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Engineering - Water Operations</b>                | Create Set of Updated As-Builts for Assets<br>(Split Cost Between Water Dept 533 and<br>Sewer Dept 535)                    | 05-533-311 |                                    |  | \$25,000.00                                | \$25,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Repair and Maintenance - Water<br/>Operations</b> | Possible repair and maintenance above the<br>Aquanina Contract, generator repair and                                       | 05-533-460 |                                    |  | \$25,000.00                                | \$25,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Operating Supplies - Water<br/>Operations</b>     | Distribution system parts and materials.   | 05-533-520 |                                    |  | \$20,000.00                                | \$20,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Engineering - Sewer Operations</b>                | Create Set of Updated As-Builts for Assets<br>(Split Cost Between Water Dept 533 and<br>Sewer Dept 535)                    | 05-535-311 |                                    |  | \$20,000.00                                | \$20,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Repair and Maintenance - Sewer<br/>Operations</b> | Possible repair and maintenance above the<br>Aquanina Contract, generator repair and<br>maintenance, lift station #2 panel | 05-535-460 |                                    |  | \$70,000.00                                | \$70,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Repair and Maintenance - Sewer<br/>Operations</b> | Paint Cardinal Hill Facility and general<br>repairs and maintenance to grounds and<br>facilities                           | 05-535-462 |                                    |  | \$15,000.00                                | \$15,000.00                             |                             |                        |  |  |                             |                                 |  |
|  |  |            | <b>\$0.00</b>                      | <b>\$0.00</b>                          | <b>\$185,000.00</b>                        | <b>\$185,000.00</b>                     | <b>\$0.00</b>               | <b>\$0.00</b>          | <b>\$0.00</b>  | <b>\$0.00</b>                            | <b>\$0.00</b>               | <b>\$0.00</b>                   | <b>\$0.00</b>  |
|  |  |            | <b>\$185,000.00</b>                |  |  | <b>\$185,000.00</b>                     |                             |                        |  |  |                             | <b>\$0.00</b>                   |  |
|  |  |            | <b>Total FY18 CIP: \$73,613.00</b> |  |  | <b>Total FY18 R&amp;M: \$185,000.00</b> |                             |                        | <b>Total FY18 CIP and R&amp;M Budgeted: \$258,613.00</b> |  |                             |                                 |  |

**FY 2019**

| Project Name   | Project Task  | GL Acct    | Capital Outlay Cost Estimate | Capital Outlay Reserves Estimate | Repair & Maintenance - 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. |
|--|---|------------|------------------------------|----------------------------------|--------------------------------------|------------------------|-----------------------|---------------------|---------------------|---------------------------------|--------------------------|---------------------------|---|
| <b>Capital Improvements: Machinery and Equipment - JAG Grant - Law Enforcement</b> | To be determined  | 01-521-649 | \$5,113.00                   |                                  |                                      |                        |                       | \$5,113.00          |                     |                                 |                          |                           |   |
| <b>Books, Pub, and Library Materials - Library</b>                                 | New books & materials for Library   | 01-571-660 | \$14,000.00                  |                                  |                                      | \$14,000.00            |                       |                     |                     |                                 |                          |                           |   |
| <b>Machinery and Equipment - Water Operations</b>                                  | Service Truck   | 05-533-640 |                              | \$2,500.00                       |                                      | \$2,500.00             |                       |                     |                     |                                 |                          |                           | \$7,500.00                                      |
| <b>Machinery and Equipment - Water Operations</b>                                  | New fencing at Mt.Olive WTP   | 05-533-641 | \$16,000.00                  |                                  |                                      | \$16,000.00            |                       |                     |                     |                                 |                          |                           |   |
| <b>Machinery and Equipment - Sewer Operations</b>                                  | Mobile Generator Set for all Stations   | 05-535-640 | \$45,000.00                  |                                  |                                      | \$5,333.00             |                       |                     |                     |                                 |                          | \$39,667.00               |   |
| <b>Machinery and Equipment - Sewer Operations</b>                                  | New composite samplers  | 05-535-640 | \$7,500.00                   |                                  |                                      | \$7,500.00             |                       |                     |                     |                                 |                          |                           |   |
| <b>Machinery and Equipment - Sewer Operations</b>                                  | Service Truck   | 05-535-640 |                              | \$2,500.00                       |                                      | \$2,500.00             |                       |                     |                     |                                 |                          |                           | \$7,500.00                                      |
| <b>Machinery and Equipment - Sewer Operations</b>                                  | New fencing to enclose Cardinal Hill WWTP property - \$54,000.00. *Set aside 1/2 of cost aside in FY18, and the remainder in FY19. Will be purchased in FY19. (535-641).  | 05-535-641 | \$54,000.00                  |                                  |                                      | \$27,000.00            |                       |                     |                     |                                 |                          | \$27,000.00               |   |
| <b>Machinery and Equipment - Water Operations</b>                                  | Mt. Olive South Neighborhood Water and Wastewater Line R&R. **Set 1/3 of cost aside in FY17, FY18, & the remainder in FY19. Will be purchased in FY19. (533-460) - (First Step - Scope of Services and Initial Design) Apply for CDBG Grant | 05-590-942 |                              | \$40,000.00                      |                                      | \$40,000.00            |                       |                     |                     |                                 |                          |                           |   |
|  |   |            | <b>\$141,613.00</b>          | <b>\$45,000.00</b>               | <b>\$0.00</b>                        | <b>\$114,833.00</b>    | <b>\$0.00</b>         | <b>\$5,113.00</b>   | <b>\$0.00</b>       | <b>\$0.00</b>                   | <b>\$0.00</b>            | <b>\$66,667.00</b>        | <b>\$15,000.00</b>                              |
|  |   |            | <b>\$186,613.00</b>          |                                  |                                      | <b>\$186,613.00</b>    |                       |                     |                     |                                 |                          | <b>\$15,000.00</b>        |   |

**FY 2019**

| Project Name                                     | Project Task   | GL Acct    | Capital Outlay Cost Estimate        | Capital Outlay Reserves Estimate | Repair & Maintenance - 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. |
|--|--|------------|-------------------------------------|----------------------------------|--------------------------------------|---|-----------------------|---------------------|---------------------|--|--------------------------|---------------------------|---|
| <b>Larger Cost Repairs and Maintenance:</b>      |  |            |                                     |                                  |                                      |   |                       |                     |                     |  |                          |                           |   |
| <b>Repairs &amp; Maintenance - Stormwater</b>    | Stormwater Pipe Replacement  | 01-538-460 |                                     |                                  | \$10,000.00                          | \$10,000.00                             |                       |                     |                     |  |                          |                           |   |
| <b>Engineering - Water Operations</b>            | Create Set of Updated As-Built for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)                     | 05-533-311 |                                     |                                  | \$25,000.00                          | \$25,000.00                             |                       |                     |                     |  |                          |                           |   |
| <b>Repair and Maintenance - Water Operations</b> | Possible repair and maintenance above the Aquarina Contract, generator repair and                                    | 05-533-460 |                                     |                                  | \$25,000.00                          | \$25,000.00                             |                       |                     |                     |  |                          |                           |   |
| <b>Operating Supplies - Water Operations</b>     | Distribution system parts and materials.   | 05-533-520 |                                     |                                  | \$20,000.00                          | \$20,000.00                             |                       |                     |                     |  |                          |                           |   |
| <b>Engineering - Sewer Operations</b>            | Create Set of Updated As-Built for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)                     | 05-535-311 |                                     |                                  | \$20,000.00                          | \$20,000.00                             |                       |                     |                     |  |                          |                           |   |
| <b>Repair and Maintenance - Sewer Operations</b> | Possible repair and maintenance above the Aquarina Contract, generator repair and maintenance, lift station #2 panel | 05-535-460 |                                     |                                  | \$70,000.00                          | \$70,000.00                             |                       |                     |                     |  |                          |                           |   |
|  |  |            | <b>\$0.00</b>                       | <b>\$0.00</b>                    | <b>\$170,000.00</b>                  | <b>\$170,000.00</b>                     | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>  | <b>\$0.00</b>            | <b>\$0.00</b>             | <b>\$0.00</b>                                   |
|  |  |            | <b>\$170,000.00</b>                 |                                  |                                      | <b>\$170,000.00</b>                     |                       |                     |                     |  |                          | <b>\$0.00</b>             |   |
|  |  |            | <b>Total FY19 CIP: \$186,613.00</b> |                                  |                                      | <b>Total FY19 R&amp;M: \$170,000.00</b> |                       |                     |                     | <b>Total FY19 CIP and R&amp;M Budgeted: \$356,613.00</b> |                          |                           |   |

**FY 2020**

| Project Name   | Project Task                      | GL Acct    | Capital Outlay<br>Cost Estimate | Capital Outlay<br>Reserves<br>Estimate | Repair &<br>Maintenance -<br>Cost Estimate | Paid w/<br>Operating<br>Cash | Paid w/<br>Revenue<br>Bonds | Paid w/ Grant<br>Funds | Paid w/<br>Impact Fees | Paid w/<br>Streets<br>Restricted<br>Cash | Paid w/Cash<br>Carryforward | Paid w/Set<br>Aside<br>Reserves | Set aside in<br>Reserves to<br>purchase in<br>future FY. |
|--|-----------------------------------|------------|---------------------------------|--|--|------------------------------|-----------------------------|------------------------|------------------------|--|-----------------------------|---------------------------------|--|
| <b>Capital Improvements:<br/>Machinery and Equipment - JAG<br/>Grant - Law Enforcement</b> | To be determined                  | 01-521-649 | \$5,113.00                      |  |  |                              |                             | \$5,113.00             |                        |  |                             |                                 |  |
| <b>Books, Pub, and Library Materials -<br/>Library</b>                                     | New books & materials for Library | 01-571-660 | \$14,000.00                     |  |  | \$14,000.00                  |                             |                        |                        |  |                             |                                 |  |
| <b>Machinery and Equipment - Water<br/>Operations</b>                                      | Service Truck                     | 05-533-640 |                                 | \$2,500.00                             |  | \$2,500.00                   |                             |                        |                        |  |                             |                                 | \$10,000.00  |
| <b>Machinery and Equipment - Sewer<br/>Operations</b>                                      | New composite samplers            | 05-535-640 | \$7,500.00                      |  |  | \$7,500.00                   |                             |                        |                        |  |                             |                                 |  |
| <b>Machinery and Equipment - Water<br/>Operations</b>                                      | Service Truck                     | 05-533-640 |                                 | \$2,500.00                             |  | \$2,500.00                   |                             |                        |                        |  |                             |                                 | \$10,000.00  |
|  |                                   |            | <b>\$26,613.00</b>              | <b>\$5,000.00</b>                      | <b>\$0.00</b>                              | <b>\$26,500.00</b>           | <b>\$0.00</b>               | <b>\$5,113.00</b>      | <b>\$0.00</b>          | <b>\$0.00</b>                            | <b>\$0.00</b>               | <b>\$0.00</b>                   | <b>\$20,000.00</b>                                       |
|  |                                   |            | <b>\$31,613.00</b>              |  |  | <b>\$31,613.00</b>           |                             |                        |                        |  |                             | <b>\$20,000.00</b>              |  |

**FY 2020**

| Project Name   | Project Task  | GL Acct    | Capital Outlay<br>Cost Estimate    | Capital Outlay<br>Reserves<br>Estimate | Repair &<br>Maintenance -<br>Cost Estimate | Paid w/<br>Operating<br>Cash            | Paid w/<br>Revenue<br>Bonds | Paid w/ Grant<br>Funds | Paid w/<br>Impact Fees                                   | Paid w/<br>Streets<br>Restricted<br>Cash | Paid w/Cash<br>Carryforward | Paid w/Set<br>Aside<br>Reserves | Set aside in<br>Reserves to<br>purchase in<br>future FY. |
|--|---|------------|------------------------------------|--|--|---|-----------------------------|------------------------|--|--|-----------------------------|---------------------------------|--|
| <b>Larger Cost Repairs and Maintenance:</b>          |   |            |                                    |  |  |   |                             |                        |  |  |                             |                                 |  |
| <b>Repairs &amp; Maintenance - Stormwater</b>        | Stormwater Pipe Replacement   | 01-538-460 |                                    |  | \$10,000.00                                | \$10,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Engineering - Water Operations</b>                | Create Set of Updated As-Builts for Assets<br>(Split Cost Between Water Dept 533 and<br>Sewer Dept 535)                   | 05-533-311 |                                    |  | \$25,000.00                                | \$25,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Repair and Maintenance - Water<br/>Operations</b> | Possible repair and maintenance above the<br>Aqarina Contract, generator repair and                                       | 05-533-460 |                                    |  | \$25,000.00                                | \$25,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Operating Supplies - Water<br/>Operations</b>     | Distribution system parts and materials.  | 05-533-520 |                                    |  | \$20,000.00                                | \$20,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Engineering - Sewer Operations</b>                | Create Set of Updated As-Builts for Assets<br>(Split Cost Between Water Dept 533 and<br>Sewer Dept 535)                   | 05-535-311 |                                    |  | \$20,000.00                                | \$20,000.00                             |                             |                        |  |  |                             |                                 |  |
| <b>Repair and Maintenance - Sewer<br/>Operations</b> | Possible repair and maintenance above the<br>Aqarina Contract, generator repair and<br>maintenance, lift station #2 panel | 05-535-460 |                                    |  | \$70,000.00                                | \$70,000.00                             |                             |                        |  |  |                             |                                 |  |
|  |   |            | <b>\$0.00</b>                      | <b>\$0.00</b>                          | <b>\$170,000.00</b>                        | <b>\$170,000.00</b>                     | <b>\$0.00</b>               | <b>\$0.00</b>          | <b>\$0.00</b>  | <b>\$0.00</b>                            | <b>\$0.00</b>               | <b>\$0.00</b>                   | <b>\$0.00</b>  |
|  |   |            | <b>\$170,000.00</b>                |  |  | <b>\$170,000.00</b>                     |                             |                        |  |  |                             | <b>\$0.00</b>                   |  |
|  |   |            | <b>Total FY20 CIP: \$31,613.00</b> |  |  | <b>Total FY20 R&amp;M: \$170,000.00</b> |                             |                        | <b>Total FY20 CIP and R&amp;M Budgeted: \$201,613.00</b> |  |                             |                                 |  |

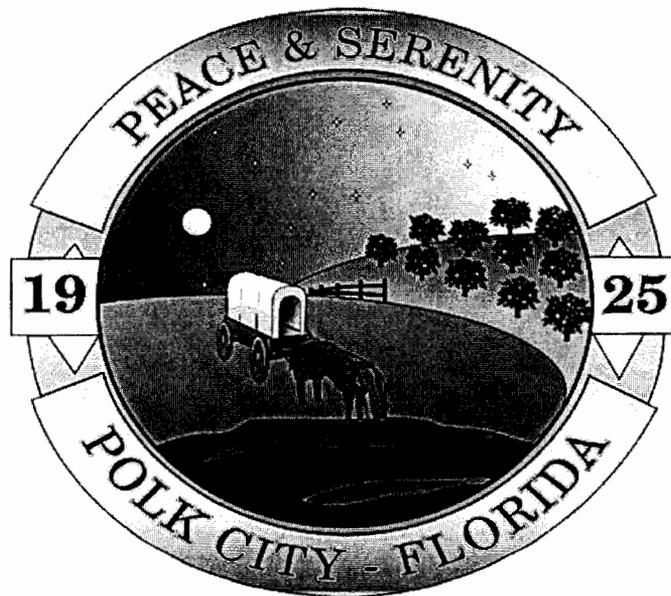
**FY 2021**

| Project Name  | Project Task                      | GL Acct    | Capital Outlay<br>Cost Estimate | Capital Outlay<br>Reserves<br>Estimate | Repair &<br>Maintenance -<br>Cost Estimate | Paid w/<br>Operating<br>Cash | Paid w/<br>Revenue<br>Bonds | Paid w/ Grant<br>Funds | Paid w/<br>Impact Fees | Paid w/<br>Streets<br>Restricted<br>Cash | Paid w/Cash<br>Carryforward | Paid w/Set<br>Aside<br>Reserves | Set aside in<br>Reserves to<br>purchase in<br>future FY. |
|---|-----------------------------------|------------|---------------------------------|--|--|------------------------------|-----------------------------|------------------------|------------------------|--|-----------------------------|---------------------------------|--|
| <b>Capital Improvements:</b>                          |                                   |            |                                 |  |  |                              |                             |                        |                        |  |                             |                                 |  |
| Machinery and Equipment - JAG Grant - Law Enforcement | To be determined                  | 01-521-649 | \$5,113.00                      |  |  |                              |                             | \$5,113.00             |                        |  |                             |                                 |  |
| Books, Pub, and Library Materials - Library           | New books & materials for Library | 01-571-660 | \$14,000.00                     |  |  | \$14,000.00                  |                             |                        |                        |  |                             |                                 |  |
| Machinery and Equipment - Water Operations            | Service Truck                     | 05-533-640 |                                 | \$2,500.00                             |  | \$2,500.00                   |                             |                        |                        |  |                             |                                 | \$12,500.00  |
| Machinery and Equipment - Sewer Operations            | New composite samplers            | 05-535-640 | \$7,500.00                      |  |  | \$7,500.00                   |                             |                        |                        |  |                             |                                 |  |
| Machinery and Equipment - Water Operations            | Service Truck                     | 05-533-640 |                                 | \$2,500.00                             |  | \$2,500.00                   |                             |                        |                        |  |                             |                                 | \$12,500.00  |
|   |                                   |            | <b>\$26,613.00</b>              | <b>\$5,000.00</b>                      | <b>\$0.00</b>                              | <b>\$26,500.00</b>           | <b>\$0.00</b>               | <b>\$5,113.00</b>      | <b>\$0.00</b>          | <b>\$0.00</b>                            | <b>\$0.00</b>               | <b>\$0.00</b>                   | <b>\$25,000.00</b>                                       |
|   |                                   |            | <b>\$31,613.00</b>              |  |  | <b>\$31,613.00</b>           |                             |                        |                        |  |                             | <b>\$25,000.00</b>              |  |

**FY 2021**

| Project Name                                | Project Task   | GL Acct    | Capital Outlay<br>Cost Estimate                                   | Capital Outlay<br>Reserves<br>Estimate | Repair &<br>Maintenance -<br>Cost Estimate | Paid w/<br>Operating<br>Cash            | Paid w/<br>Revenue<br>Bonds | Paid w/ Grant<br>Funds | Paid w/<br>Impact Fees                                   | Paid w/<br>Streets<br>Restricted<br>Cash | Paid w/Cash<br>Carryforward | Paid w/Set<br>Aside<br>Reserves | Set aside in<br>Reserves to<br>purchase in<br>future FY. |
|---|--|------------|---|--|--|---|-----------------------------|------------------------|--|--|-----------------------------|---------------------------------|--|
| <b>Larger Cost Repairs and Maintenance:</b> |  |            |   |  |  |   |                             |                        |  |  |                             |                                 |  |
| Repairs & Maintenance - Stormwater          | Stormwater Pipe Replacement  | 01-538-460 |   |  | \$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 |   |  | \$25,000.00                                | \$25,000.00                             |                             |                        |  |  |                             |                                 |  |
| Repair and Maintenance - Water Operations   | Possible repair and maintenance above the Aquarina Contract, generator repair and                                    | 05-533-460 |   |  | \$25,000.00                                | \$25,000.00                             |                             |                        |  |  |                             |                                 |  |
| Operating Supplies - Water Operations       | Distribution system parts and materials.   | 05-533-520 |   |  | \$20,000.00                                | \$20,000.00                             |                             |                        |  |  |                             |                                 |  |
| Engineering - Sewer Operations              | Create Set of Updated As-Builts for Assets (Split Cost Between Water Dept 533 and Sewer Dept 535)                    | 05-535-311 |   |  | \$20,000.00                                | \$20,000.00                             |                             |                        |  |  |                             |                                 |  |
| Repair and Maintenance - Sewer Operations   | Possible repair and maintenance above the Aquarina Contract, generator repair and maintenance, lift station #2 panel | 05-535-460 |   |  | \$70,000.00                                | \$70,000.00                             |                             |                        |  |  |                             |                                 |  |
|   |  |            | <b>\$0.00</b>   | <b>\$0.00</b>                          | <b>\$170,000.00</b>                        | <b>\$170,000.00</b>                     | <b>\$0.00</b>               | <b>\$0.00</b>          | <b>\$0.00</b>  | <b>\$0.00</b>                            | <b>\$0.00</b>               | <b>\$0.00</b>                   | <b>\$0.00</b>  |
|   |  |            | <b>\$170,000.00</b>   |  |  | <b>\$170,000.00</b>                     |                             |                        |  |  |                             | <b>\$0.00</b>                   |  |
|   |  |            | <b>Total FY20 CIP: \$31,613.00</b>                                |  |  | <b>Total FY20 R&amp;M: \$170,000.00</b> |                             |                        | <b>Total FY20 CIP and R&amp;M Budgeted: \$201,613.00</b> |  |                             |                                 |  |
|   |  |            | <b>Total FY17 - FY21 R&amp;M: \$800,000.00</b>                    |  |  |   |                             |                        |  |  |                             |                                 |  |
|   |  |            | <b>Total FY17 - FY21 CIP &amp; R&amp;M Budgeted: \$831,613.00</b> |  |  |   |                             |                        |  |  |                             |                                 |  |

# DEBT SERVICE EXPENDITURES



City of Polk City  
Debt Service Summary

Updated 05/31/2016

| GL Acct #                                   | Vendor            | Loan                           | FY17 Debt Expense |              |                   |                     | FY18 Debt Expense |              |                   |                     |
|---|-------------------|--------------------------------|-------------------|--------------|-------------------|---------------------|-------------------|--------------|-------------------|---------------------|
|   |                   |                                | Principal         | Interest     | Mandated Reserves | Total               | Principal         | Interest     | Mandated Reserves | Total               |
| 01-517.710                                  | USDA              | USDA Public Facilities Loan    | \$43,700.00       |              |                   | \$43,700.00         | \$45,503.00       |              |                   | \$45,503.00         |
| <b>Total 01-517.710 (Principal Exp)</b>     |                   |                                |                   |              |                   | <b>\$43,700.00</b>  |                   |              |                   | <b>\$45,503.00</b>  |
| 01-517.720                                  | USDA              | USDA Public Facilities Loan    |                   | \$58,388.93  |                   | \$58,388.93         |                   | \$56,586.30  |                   | \$56,586.30         |
| <b>Total 01-517.720 (Interest Exp)</b>      |                   |                                |                   |              |                   | <b>\$58,388.93</b>  |                   |              |                   | <b>\$56,586.30</b>  |
| 01-517.733                                  | USDA              | USDA Public Facilities Loan    |                   |              | \$0.00            | \$0.00              |                   |              | \$0.00            | \$0.00              |
| <b>Total 01-517.733 (Mandated Reserves)</b> |                   |                                |                   |              |                   | <b>\$0.00</b>       |                   |              |                   | <b>\$0.00</b>       |
| 05-535.710                                  | DEP               | DEP SRF Loan Payment           | \$116,629.96      |              |                   | \$116,629.96        | \$119,457.66      |              |                   | \$119,457.66        |
| 05-535.710                                  | Wells Fargo       | 2011 Fifth Third Bank Bond     | \$165,937.00      |              |                   | \$165,937.00        | \$173,655.00      |              |                   | \$173,655.00        |
| <b>Total 05-535.710 (Principal Exp)</b>     |                   |                                |                   |              |                   | <b>\$282,566.96</b> |                   |              |                   | <b>\$293,112.66</b> |
| 05-535.720                                  | DEP               | DEP SRF Loan Payment           |                   | \$57,578.12  |                   | \$57,578.12         |                   | \$54,750.42  |                   | \$54,750.42         |
| 05-535.720                                  | Wells Fargo       | 2011 Fifth Third Bank Bond     |                   | \$331,270.07 |                   | \$331,270.07        |                   | \$326,291.96 |                   | \$326,291.96        |
| <b>Total 05-535.720 (Interest Exp)</b>      |                   |                                |                   |              |                   | <b>\$388,848.19</b> |                   |              |                   | <b>\$381,042.38</b> |
| 05-535.733                                  | Wells Fargo       | 2011 Fifth Third Bank Bond     |                   |              | \$0.00            | \$0.00              |                   |              | \$0.00            | \$0.00              |
| <b>Total 05-535.733 (Mandated Reserves)</b> |                   |                                |                   |              |                   | <b>\$0.00</b>       |                   |              |                   | <b>\$0.00</b>       |
| 05-533.710                                  | Wells Fargo       | 2011 Fifth Third Bank Bond     | \$49,063.00       |              |                   | \$49,063.00         | \$51,345.00       |              |                   | \$51,345.00         |
| 05-533.710                                  | Tax-Exempt Leasir | 2014 Meter Replacement Program | \$20,466.06       |              |                   | \$20,466.06         | \$21,037.06       |              |                   | \$21,037.06         |
| <b>Total 05-533.710 (Principal Exp)</b>     |                   |                                |                   |              |                   | <b>\$69,529.06</b>  |                   |              |                   | <b>\$72,382.06</b>  |
| 05-533.720                                  | Wells Fargo       | 2011 Fifth Third Bank Bond     |                   | \$97,947.43  |                   | \$97,947.43         |                   | \$96,475.54  |                   | \$96,475.54         |
| 05-533.720                                  | Tax-Exempt Leasir | 2014 Meter Replacement Program |                   | \$3,018.83   |                   | \$3,018.83          |                   | \$2,447.83   |                   | \$2,447.83          |
| <b>Total 05-533.720 (Interest Exp)</b>      |                   |                                |                   |              |                   | <b>\$100,966.26</b> |                   |              |                   | <b>\$98,923.37</b>  |
| 05-533.733                                  | Wells Fargo       | 2011 Fifth Third Bank Bond     |                   |              | \$0.00            | \$0.00              |                   |              | \$0.00            | \$0.00              |
| <b>Total 05-533.733 (Mandated Reserves)</b> |                   |                                |                   |              |                   | <b>\$0.00</b>       |                   |              |                   | <b>\$0.00</b>       |
|   |                   |                                | \$395,796.02      | \$548,203.38 | \$0.00            | <u>\$943,999.40</u> | \$410,997.72      | \$536,552.05 | \$0.00            | <u>\$947,549.77</u> |
|   |                   |                                |                   |              |                   | <b>Grand Total</b>  |                   |              |                   | <b>Grand Total</b>  |

| FY17 Debt           | Loan                            | FY18 Debt           | Loan                            |
|---------------------|---------------------------------|---------------------|---------------------------------|
| \$102,088.93        | USDA Loan Pymt                  | \$102,089.30        | USDA Loan Pymt                  |
| \$0.00              | USDA Reserves Requirement       | \$0.00              | USDA Reserves Requirement       |
| \$174,208.08        | DEP Loan Pymt                   | \$174,208.08        | DEP Loan Pymt                   |
| \$644,217.50        | 5th 3rd Bond Loan Pymt          | \$647,767.50        | 5th 3rd Bond Loan Pymt          |
| \$0.00              | 5th 3rd Bond R&R Requirement    | \$0.00              | 5th 3rd Bond R&R Requirement    |
| \$23,484.89         | Meter Replacement Program       | \$23,484.89         | Meter Replacement Program       |
| <b>\$943,999.40</b> | <b>Total FY17 Debt Payments</b> | <b>\$947,549.77</b> | <b>Total FY18 Debt Payments</b> |

# PAYROLL SUMMARY

## EXPENDITURES



City of Polk City  
 Payroll & Benefits for FY17  
 8/2/2016

| Employee ID                             | Employee                    | .120                            | .130               | .210                | .230                 | .230                    | .230               | .160                | .220                | .240                | EF Payroll Allocation |        |                                |
|---|-----------------------------|---------------------------------|--------------------|---------------------|----------------------|-------------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|--------|--------------------------------|
|   |                             | Proposed 2016-2017 Total Salary | Car Allowance      | FICA Taxes 7.65%    | United Healthcare    | Reliance Life Insurance | Reliance L.T.D.    | Bonuses (Christmas) | FL Retirement       | Workman's Comp      | Total Benefits        | EF %   | Employee Total Benefits x EF % |
| 00047                                   | Mayor LaCascia              | \$ 1,563.22                     | \$ -               | \$ 134.89           | \$ -                 | \$ -                    | \$ -               | \$ 466.28           | \$ -                | \$ 2.50             | \$ 2,166.89           | 12.50% | \$ 270.86                      |
| 00057                                   | Vice Mayor Harris           | \$ 781.62                       | \$ -               | \$ 75.09            | \$ -                 | \$ -                    | \$ -               | \$ 466.28           | \$ -                | \$ 2.50             | \$ 1,325.49           | 12.50% | \$ 165.69                      |
| 00049                                   | Commissioner Blethen        | \$ 781.62                       | \$ -               | \$ 75.09            | \$ -                 | \$ -                    | \$ -               | \$ 466.28           | \$ -                | \$ 2.50             | \$ 1,325.49           | 12.50% | \$ 165.69                      |
| 00054                                   | Commissioner Prestage       | \$ 781.62                       | \$ -               | \$ 75.09            | \$ -                 | \$ -                    | \$ -               | \$ 466.28           | \$ -                | \$ 2.50             | \$ 1,325.49           | 12.50% | \$ 165.69                      |
| 00050                                   | Commissioner Kimsey         | \$ 781.62                       | \$ -               | \$ 75.09            | \$ -                 | \$ -                    | \$ -               | \$ 466.28           | \$ -                | \$ 2.50             | \$ 1,325.49           | 12.50% | \$ 165.69                      |
| 00011                                   | Mayor Penton (Retired)*     | \$ 724.99                       | \$ -               | \$ 55.46            | \$ -                 | \$ -                    | \$ -               | \$ -                | \$ -                | \$ 2.50             | \$ 782.95             | 12.50% | \$ 97.87                       |
| <b>Total Dept 511 - Legislative</b>     |                             | <b>\$ 5,414.69</b>              | <b>\$ -</b>        | <b>\$ 490.72</b>    | <b>\$ -</b>          | <b>\$ -</b>             | <b>\$ -</b>        | <b>\$ 2,331.40</b>  | <b>\$ -</b>         | <b>\$ 15.00</b>     | <b>\$ 8,251.81</b>    |        | <b>\$ 1,031.48</b>             |
|   |                             |                                 |                    |                     | <b>\$ -</b>          |                         |                    |                     |                     |                     |                       |        |                                |
| 00042                                   | Jackson, Patricia           | \$ 76,000.00                    | \$ 4,800.00        | \$ 6,181.20         | \$ 9,499.20          | \$ 111.00               | \$ 396.00          | \$ -                | \$ 16,545.20        | \$ 155.00           | \$ 113,687.60         | 12.50% | \$ 14,210.95                   |
| 00055                                   | Dunn, Sheandolen            | \$ 44,336.64                    | \$ -               | \$ 3,391.75         | \$ 9,499.20          | \$ 111.00               | \$ 231.00          | \$ -                | \$ 3,334.12         | \$ 155.00           | \$ 61,058.71          | 12.50% | \$ 7,632.34                    |
| <b>Total Dept 512 - Executive</b>       |                             | <b>\$ 120,336.64</b>            | <b>\$ 4,800.00</b> | <b>\$ 9,572.95</b>  | <b>\$ 18,998.40</b>  | <b>\$ 222.00</b>        | <b>\$ 627.00</b>   | <b>\$ -</b>         | <b>\$ 19,879.32</b> | <b>\$ 310.00</b>    | <b>\$ 174,746.31</b>  |        | <b>\$ 21,843.29</b>            |
|   |                             |                                 |                    |                     | <b>\$ 19,847.40</b>  |                         |                    |                     |                     |                     |                       |        |                                |
| 00018                                   | Knowles, Joanna             | \$ 37,711.36                    | \$ -               | \$ 2,884.92         | \$ 9,499.20          | \$ 111.00               | \$ 154.44          | \$ -                | \$ 2,835.89         | \$ 105.00           | \$ 53,301.81          | 15%    | \$ 7,995.27                    |
|   | Vacant/Part Time            | \$ 16,432.00                    | \$ -               | \$ 1,257.05         | \$ -                 | \$ -                    | \$ -               | \$ -                | \$ 1,235.69         | \$ 105.00           | \$ 19,029.73          | 15%    | \$ 2,854.46                    |
| <b>Total Dept 516 - Finance</b>         |                             | <b>\$ 54,143.36</b>             | <b>\$ -</b>        | <b>\$ 4,141.97</b>  | <b>\$ 9,499.20</b>   | <b>\$ 111.00</b>        | <b>\$ 154.44</b>   | <b>\$ -</b>         | <b>\$ 4,071.58</b>  | <b>\$ 210.00</b>    | <b>\$ 72,331.55</b>   |        | <b>\$ 10,849.73</b>            |
|   |                             |                                 |                    |                     | <b>\$ 9,764.64</b>   |                         |                    |                     |                     |                     |                       |        |                                |
| 00034                                   | Delp, Kathleen              | \$ 48,000.00                    | \$ -               | \$ 3,672.00         | \$ 9,499.20          | \$ 111.00               | \$ 231.72          | \$ -                | \$ 3,609.60         | \$ 117.00           | \$ 65,240.52          | 5%     | \$ 3,262.03                    |
| <b>Total Dept 524 - Building</b>        |                             | <b>\$ 48,000.00</b>             | <b>\$ -</b>        | <b>\$ 3,672.00</b>  | <b>\$ 9,499.20</b>   | <b>\$ 111.00</b>        | <b>\$ 231.72</b>   | <b>\$ -</b>         | <b>\$ 3,609.60</b>  | <b>\$ 117.00</b>    | <b>\$ 65,240.52</b>   |        | <b>\$ 3,262.03</b>             |
|   |                             |                                 |                    |                     | <b>\$ 9,841.92</b>   |                         |                    |                     |                     |                     |                       |        |                                |
| 00000                                   | PW Director                 | \$ 65,000.00                    | \$ -               | \$ 4,972.50         | \$ 9,499.20          | \$ 111.00               | \$ 128.76          | \$ -                | \$ 4,888.00         | \$ 3,747.50         | \$ 88,346.96          | 5%     | \$ 4,417.35                    |
| 00024                                   | Downing, Kelly              | \$ 25,534.00                    | \$ -               | \$ 1,953.35         | \$ 9,499.20          | \$ 111.00               | \$ 128.76          | \$ -                | \$ 1,146.48         | \$ 105.00           | \$ 38,477.79          | 5%     | \$ 1,923.89                    |
| 00010                                   | Harmon, Clifton - See Notes | \$ 29,855.40                    | \$ -               | \$ 2,283.94         | \$ 1,258.80          | \$ 55.56                | \$ 115.80          | \$ -                | \$ 2,245.13         | \$ 3,747.50         | \$ 39,562.12          | 25%    | \$ 9,890.53                    |
| 00062                                   | Jones, Jeffery              | \$ 26,712.00                    | \$ -               | \$ 2,043.47         | \$ 9,499.20          | \$ 111.00               | \$ 154.44          | \$ -                | \$ 2,008.74         | \$ 3,747.50         | \$ 44,276.35          | 25%    | \$ 11,069.09                   |
| <b>Total Dept 541 - Streets</b>         |                             | <b>\$ 147,101.40</b>            | <b>\$ -</b>        | <b>\$ 11,253.26</b> | <b>\$ 29,756.40</b>  | <b>\$ 388.56</b>        | <b>\$ 527.76</b>   | <b>\$ -</b>         | <b>\$ 10,288.35</b> | <b>\$ 11,347.50</b> | <b>\$ 210,663.22</b>  |        | <b>\$ 22,883.51</b>            |
|   |                             |                                 |                    |                     | <b>\$ 30,672.72</b>  |                         |                    |                     |                     |                     |                       |        |                                |
| 00052                                   | Penton, Suzette             | \$ 25,174.84                    | \$ -               | \$ 1,925.88         | \$ 9,499.20          | \$ 111.00               | \$ 118.44          | \$ -                | \$ 1,893.15         | \$ 75.00            | \$ 38,797.50          | 0%     | \$ -                           |
| 00007                                   | Peterson, Pam               | \$ 24,834.00                    | \$ -               | \$ 1,899.80         | \$ 9,499.20          | \$ 110.00               | \$ 118.44          | \$ -                | \$ 1,115.05         | \$ 75.00            | \$ 37,651.49          | 15%    | \$ 5,647.72                    |
| <b>Total Dept 571 - Library</b>         |                             | <b>\$ 50,008.84</b>             | <b>\$ -</b>        | <b>\$ 3,825.68</b>  | <b>\$ 18,998.40</b>  | <b>\$ 221.00</b>        | <b>\$ 236.88</b>   | <b>\$ -</b>         | <b>\$ 3,008.19</b>  | <b>\$ 150.00</b>    | <b>\$ 76,448.99</b>   |        | <b>\$ 5,647.72</b>             |
|   |                             |                                 |                    |                     | <b>\$ 19,456.28</b>  |                         |                    |                     |                     |                     |                       |        |                                |
| 00058                                   | Hall, Chasity               | \$ 32,038.44                    | \$ -               | \$ 2,450.94         | \$ 9,499.20          | \$ 111.00               | \$ 264.24          | \$ -                | \$ 2,409.29         | \$ 105.00           | \$ 46,878.11          |        | Billed to EF                   |
| 00031                                   | McKinney, Kathy             | \$ 29,955.60                    | \$ -               | \$ 2,291.60         | \$ 9,499.20          | \$ 111.00               | \$ 154.44          | \$ -                | \$ 2,252.66         | \$ 105.00           | \$ 44,369.50          |        | Billed to EF                   |
| <b>Total Dept 533 - Utility Billing</b> |                             | <b>\$ 61,994.04</b>             | <b>\$ -</b>        | <b>\$ 4,742.54</b>  | <b>\$ 18,998.40</b>  | <b>\$ 222.00</b>        | <b>\$ 418.68</b>   | <b>\$ -</b>         | <b>\$ 4,661.95</b>  | <b>\$ 210.00</b>    | <b>\$ 91,247.62</b>   |        |                                |
|   |                             |                                 |                    |                     | <b>\$ 19,639.08</b>  |                         |                    |                     |                     |                     |                       |        |                                |
| <b>Total for All Depts/Funds</b>        |                             | <b>\$ 486,998.97</b>            | <b>\$ 4,800.00</b> | <b>\$ 37,699.12</b> | <b>\$ 105,750.00</b> | <b>\$ 1,275.56</b>      | <b>\$ 2,196.48</b> | <b>\$ 2,331.40</b>  | <b>\$ 45,518.99</b> | <b>\$ 12,359.50</b> | <b>\$ 698,930.02</b>  |        | <b>\$ 65,517.75</b>            |
|   |                             |                                 |                    |                     | <b>\$ 109,222.04</b> |                         |                    |                     |                     |                     |                       |        |                                |

Notes:

- 1) The United Healthcare insurance rate is estimated at \$672.64 per month per employee for FY16. We received a 4% increase in rates which is still a 5% savings. We also pay a Medicare subsidiary to employees who are Medicare eligible (doing this significantly decreased the city's expense).
- 2) The FL Retirement System (FRS) total contribution rate is 24.77% of the city manager's gross payroll, and 10.52% of gross payroll for all other employees. As of July 1st, 2016, the city's portion of the regular employee's rate increased from 7.26% to 7.52% of gross payroll, and for the city manager the city's rate increased from 21.43% to 21.77% of gross payroll. The UA (Unfunded Actuarial) expense for K. Downing and P Peterson increased from 4.31% to 4.49%. All FRS eligible employees will continue to pay 3% of the contribution rate.

City's FRS Regular Class Exp = 7.52%  
 City's FRS Senior Mngt Class Exp = 21.77%  
 City's FRS - UA Exp = 4.49%

United Healthcare Exp Monthly = \$791.60

\*\*The rows for both Dept 513 and 529 have been hidden since they haven't been used the past couple of years.

Cliff Harmon has outside Health Insurance and Medicare. Cliff has elected not to take the City Insurance and is reimbursed for his Medicare premium.

# 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   |
|----------------------------------|-------------------------------|---|
| <b><i>Personnel Expenses</i></b> |                               |   |
| 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   |
|---------------------------|---|---|
| <b>Operating Expenses</b> |   |   |
| 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                 |   |
| 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.   |
| 528         | Postage                              | Postage Expense.   |
| 529         | JAG Grant – Operating Supplies       | Expenditures for items purchased for day to day operations such as alarm systems, displays, etc that cost under \$1,000.00 each which don't qualify as a capital improvement expenditure – purchased from JAG Grant funds. |
| 530         | Road Materials & Supplies            | Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.  |

City of Polk City  
Budget Line Item Descriptions

| Line Item #                 | Line Item Name                                      | Description  |
|-----------------------------|---|--|
| 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. |
| <b>Capital Expenditures</b> |   |  |
| 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 \$1,000.00 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.   |
| <b>Debt Service</b>         |   |  |
| 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  |

City of Polk City  
Budget Line Item Descriptions

| Line Item #       | Line Item Name                                    | Description   |
|-------------------|---|---|
| 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  |
| <b>Other Uses</b> |   |   |
| 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.   |
| 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 funds 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.  |