CITY OF POLK CITY

Building Today for a Better Tomorrow

2008-2009 Budget Document

BUILDING TODAY FOR A BETTR TOMORROW

2008-2009 Budget Document

City of Polk City
123 Broadway Boulevard SE
Polk City, Florida 33868
Phone 863.984.1375 • Fax 863.984.2334

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August

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4 DR-420 DUE TO PROPERTY APPRAISER	5	6	7	8	9
10	11	12 COUNCIL MEETING	13	14	15	16
17	18	19	20	21	22 TRIM MAILED BUDGET TO COUNCIL	23
24	25 BUDGET WORKSHOP	26	27	28	29	30
31						

FLORIDA LEAGUE OF CITIES CONFERENCE – TAMPA

2008

September

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 LABOR DAY HOLIDAY	2	3 BUDGET WORKSHOP	4 COUNTY TENTATIVE HEARING	5	6
7	8 TENTATIVE BUDGET HEARING	9 COUNCIL MEETING SCHOOL BOARD – FINAL HEARING	10	11 COUNTY – FINAL HEARING RIDGE LEAGUE – WINTER HAVEN	12	13
14	15	16	17	18 FIRST DAY TO ADVERTISE	19	20
21	22 LAST DAY TO ADVERTISE	23	24 POLK CITY – FINAL BUDGET HEARING	25	26 FINAL MILLAGE DUE TO COUNTY	27
28	29	30				

October

1 NEW FISCAL YEAR

2008

CITY OF POLK CITY

123 BROADWAY BOULEVARD SE
POLK CITY, FLORIDA 33868
TELEPHONE 863-984-1375
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August 25, 2008

Mayor Donald L. Penton
Vice-Mayor Christine Denico
Councilor Kristy Eilertsen
Councilor Nancy Adorno
Councilor Daniel Ames

The proposed budget document encompassing fiscal year 2008-2009 financial plan is herewith submitted for your review and approval. This budget has been prepared under the guidelines established by the Government Finance Officers Association (GFOA) budgeting procedures.

These are difficult financial times for the private sector and even more so for local governments. Local governments are not immune to global and national economic conditions. A majority of our revenue sources are dependant on a healthy economy to finance basic governmental services. The City's budget is impacted by changes in the telecommunications market, the real estate market, and other general business indicators. In addition, this is a particularly difficult year for the city. The unprecedented growth has created a need for expansion of services without the accompanying increase in revenue. Truly, the city is feeling the effects of the growing pain that has strained an already tight budget. Additionally, you will note that several of our shared revenue sources are declining. The State has simply reduced the revenues that we receive and therefore we need to make do with less. In addition, we are feeling the impacts of Amendment 1 and we must prepare for any other Legislative action that may impact revenues and the city's ability to provide basic services to our citizens.

Even given these trying times, the city has been very fortunate, moved forward, and accomplished many things. The completion of the Polk City Government Center, within budget and on time, the Commonwealth Beautification, the completion of the Cardinal Hill Wastewater Treatment Plant on Stevens Dr, the transfer of the Mount Olive Water and Wastewater Treatment Plants, the pocket park on 2nd Street and continued annexation being just a few examples of the progress we have made. We have a great deal work in front of us, the expansion of the water system, the Browning Investments complex, the construction of the Regional wastewater plant, the skate park, and the improvements to the Library. You have much to be proud of in your staff. Each member of staff, from management to the front line employee, work as a team, together like a finely oiled machine to accomplish as much as possible with as little resources as possible.

While the process has been difficult and at times painful, I have presented to you a balanced budget that will serve the community well in these trying economic times. Basic governmental services were given a priority status in the production of this budget. It is critical to provide high quality services to the residents of the community, and this budget will adequately fund the provision of general services.

I would like to highlight a few minor changes in the budget from last fiscal year. This budget takes into account the expected growth of the community; however, the operations are not dependent on it. In other words, the revenues depend on the capital growth but the reverse is true also. The capital expenditures will not happen without the revenues.

Of significant concern to me as I prepared this budget was the welfare of our workforce. The City employs the highest caliber of employee and the improvement of our municipal services stands witness to that. Significantly, you will note that there has been a cost of living increase of 3.5% and a possible merit increase of up to 3 % built into the budget for all employees. Given the economic climate and the momentous increases in fuel (56% increase), utilities (34% increase), insurances (31% increase), it is paramount that our employees are able to keep pace with inflation. The exception to this is Council as Charter mandates that Council get the full cost of living allowance, which is 6.2% according to the most recent CPI. You will note that there is also no increase built into the budget for the City Manager, in the alternate an increase in deferred compensation has been requested.

No department has been spared in the deep cuts required to balance the budget. It is also important to note that no funds have been allocated from reserve to balance this budget. In fact, a very small amount of funds has been allocated to rebuild the reserves as required.

It is important to be aware that the utilities department's budgets will have to be revisited over the coming year. There are so many unknowns with both departments, such as the Mt. Olive Systems, the new temporary plant, and the permanent regional plant that until we have firm costs and revenues these must remain liquid.

I am looking forward to discussing my recommendations with you at length over the course of our budget meetings.

The proposed budget has been planned, analyzed, and developed with service delivery being the ultimate objective.

Respectfully,

Cory Carrier
City Manager

ORDINANCE 1241

AN ORDINANCE OF THE CITY OF POLK CITY OF POLK COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF ADVELORUM TAXES FOR THE CITY OF POLK CITY FOR FISCAL YEAR 2008-2009 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Polk City of Polk County, Florida on September 8th , 2008, adopted a tentative Fiscal Year 2008-2009 millage rate following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City Council of the City of Polk City of Polk County, Florida, held a public hearing as required by Florida Statute 200.065 on September 22nd, 2008 to establish the final millage rate for fiscal year 2008-2009; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Polk City has been certified by the County Property Appraiser to the City of Polk City as $84,948,876.00.

NOW, THEREFORE, BE IT ENACTED by the City Council of the City of Polk City of Polk County, Florida, that:

1. The fiscal year 2008-2009 operating millage rate for the City of Polk City is 6.7425 mills, which is greater than the rolled back rate of 6.6297 by 1.7009%.
2. This ordinance shall take effect immediately upon its adoption.

PASSED on the first reading this 8th day of September 2008.

PASSED AND CERTIFIED AS TO PASSAGE on the second reading this the 22nd day of September 2008.

City Council of the City of Polk City

_____

Donald L. Penton, Mayor

ATTEST:

_____

Pam Peterson, Interim City Clerk

APPROVED AS TO CONTENT AND FORM:

_____

Jeffrey Sullivan, City Attorney

ORDINANCE 1242

AN ORDINANCE OF THE CITY OF POLK CITY OF POLK COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2008-2009; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Polk City, Florida, on September 8th, 2008 and September 24th , 2008 held public hearings as required by Florida Statute 200.065; and

WHEREAS, the City Council of the City of Polk City, Florida set forth the appropriations and revenue estimate for the budget for fiscal year 2008-2009 in the amount of $3,476,501.00 as shown on the attached Exhibit A and incorporated herein.

NOW, THEREFORE, BE IT ENACTED by the City Council of the City of Polk City, Florida, that:

1. The fiscal year 2008-2009 Final Budget is adopted.
2. This ordinance shall take effect immediately upon its passage.

PASSED on the first reading this 8th day of September 2008.

PASSED AND CERTIFIED AS TO PASSAGE on the second reading this the 24th day of September 2008.

City Council of the City of Polk City

_____

Donald L. Penton, Mayor

ATTEST:

_____

Pam Peterson, Interim City Clerk

APPROVED AS TO CONTENT AND FORM:

_____

Jeffrey Sullivan, City Attorney

SUMMARY OF PROPOSED 2008-2009 BUDGET
CITY OF POLK CITY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF POLK CITY ARE 28.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

		GENERAL FUND	SEWER FUND	WATER FUND	TOTAL
ESTIMATED REVENUES					
Ad Valorem Taxes	Millage Per	$ 609,101			$ 609,101
Charges for Services	$1000	$ 221,800	$ 534,000	$ 605,280	$ 1,361,080
Fines and Forfeitures	6.7425	$ 10,300	$ 12,000	$ 24,000	$ 46,300
Franchise Fees		$ 80,000			$ 80,000
Grants & Aids		$ 510,000			$ 510,000
Intergovernmental		$ 241,009			$ 241,009
Interest Income		$ 20,000	$ 600	$ 250	$ 20,850
Licenses & Permits		$ 83,700			$ 83,700
Misc. Revenues		$ 1,700			$ 1,700
Other		$ 90,000	$ 105,960	$ 41,928	$ 237,888
Rental of Facilities		$ 2,500			$ 2,500
Sales, Use and Fuel Taxes		$ 100,093			$ 100,093
Utility Service Taxes		$ 182,280			$ 182,280
TOTAL SOURCES		**$ 2,152,483**	**$ 652,560**	**$ 671,458**	**$ 3,476,501**
Transfers In		$ 100,000			$ 100,000
Fund Balances/Reserves/Net Assets		$ -			$ -
TOTAL REVENUES, TRANSFERS & BALANCES		**$ 2,252,483**	**$ 652,560**	**$ 671,458**	**$ 3,576,501**
EXPENDITURES					
Culture and Recreation		$ 110,212			$ 110,212
General Government		$ 445,396			$ 445,396
Other Uses		$ 57,750			$ 57,750
Physical Environment		$ 54,250	$ 210,250	$ 439,666	$ 704,166
Public Safety		$ 621,293			$ 621,293
Transportation		$ 201,591			$ 201,591
Debt Service		$ 103,118	$ 428,817	$ 69,596	$ 601,531
Capital Outlay		$ 598,574	$ 7,500	$ 20,300	$ 626,374
TOTAL EXPENDITURES		**$ 2,192,184**	**$ 646,567**	**$ 529,562**	**$ 3,368,313**
Transfers Out		$ -		$ 100,000	$ 100,000
Fund Balances/Reserves/Net Assets		$ 60,299	$ 5,993	$ 41,896	$ 108,188
TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND		**$ 2,252,483**	**$ 652,560**	**$ 671,458**	**$ 3,576,501**

City Directory

123 Broadway Boulevard SE
Telephone: 863-984-1375
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www.mypolkcity.org

City Council				
	Donald Penton	Mayor	donald.penton@mypolkcity.org	
	Chris Denico	Vice Mayor	chris.denico@mypolkcity.org	
	Dan Ames	Councilor	dan.ames@mypolkcity.org	
	Nancy Adorno	Councilor	nancy.adorno@mypolkcity.org	
	Kristy Eilertsen	Councilor	kristy.eilertsen@mypolkcity.org	
Administration				
	Cory Carrier	City Manager	cory.carrier@mypolkcity.org	
	Pam Peterson	Assistant City Manager	pam.peterson@mypolkcity.org	ext.238
City Clerk				
	Patricia Jackson	Assistant to the Interim Clerk	patricia.jackson@mypolkcity.org	ext.239
	Smirna Martinez	Assistant to the Interim Clerk	Smirna.martinez@mypolkcity.org	ext.222
Finance				
	Victoria Silva	Finance Director	victoria.silva@mypolkcity.org	ext.246
	Kelly Downing	A/P Clerk	kelly.downing@mypolkcity.org	ext.230
	Kathy McKinney	Utility & Billing	Kathy.mckinney@mypolkcity.org	ext.221
Community Development				
	Gene Kniffen	Building & Zoning	gene.kniffen@mypolkcity.org	ext.247
	Kathy Delp	Code enforcement officer	Kathy.delp@mypolkcity.org	ext.231
Public Works				
	Gene Kniffen	Interim Public Works Director	gene.kniffen@mypolkcity.org	ext.247
	Linda Walker	Administrative Assistant	linda.walker@mypolkcity.org	ext.227
	Kyle Duffy	Interim Forman	kyle.duffy@mypolkcity.org	ext.228
	Jeremy Whitehead	Maintenance II		
	Donnie Penton	Maintenance II		
	John Forsburg			
	Clifford Harmon			
Library				
	Mary Ellin Barrett	Librarian	mbarrett@pclc.lib.fl.us	863-984-4340

HISTORY OF POLK CITY

In the 1800's, farmers and cattlemen began settling in this area. They cleared the land by hand. With no electricity or running water, they used lanterns and wells. They drew their water by turning a crank with a bucket hooked to the end of a chain. For any items they needed to purchase, they would have to travel a long distance into City by horse and buggy.

One day a man by the name of Isaac Van Horn came to Polk County from Boston. He resided in Haines City for a short while. One day Mr. Van Horn was passing through the area around the summer of 1922 – long before the days of auto air conditioning, back when a long trip was hot and tiresome. As he chugged over the oak hill 250 feet above sea level on a clay road, going from north to south, he reached the shore of Lake Agnes and stopped to rest and cool off.

As he looked over the rolling waves of Lake Agnes, gently being pushed to shore by a southeasterly breeze, then looking northward over the rolling hillside, with oak and pine tree branches being swayed back and forth, a sense of tranquility came over him. He had a vision of a "Sweet New England Hill City", as his literature later described it. It was at that moment that Polk City was conceived in the mind and heart of Mr. Van Horn.

Mr. Van Horn was an investor, financial manager, and developer. He had financial connections in both New York and New Jersey. He had also served as the chair of the Standing Committee of the Florida State Chamber of Commerce. He had also been instrumental in developing the City of Haines City. Mr. Van Horn believed there was oil in the area so he had an oil drilling company to come and set up their rigs just north of our City limits today.

Mr. Van Horn realized what a great place this would be for a City. In addition, he knew that the people living in the area at the time needed a City with along with its services closer to them. The nearest City was about 14 miles away.

He immediately began acquiring the two (2) square mile area that was to be the heart of the City of Polk City. The land was cleared by hand, with saws, hoes, and axes – this was before the days of heavy equipment in the area, such as bulldozers.

By mid-1925, things were humming in Polk City. The Van Horn Building had been completed, which housed the offices of Haynes-Van Horn Company, Polk City Country Club, Polk City Chamber of Commerce, the Polk City Chronicle, and the Polk City Mortgage & Finance Company. A bank building (that never opened for business) the City Hall, and the Post Office, which was located along the side and a large general store called "The Store" was located on the site of the present parking lot of the school were also complete.

The Wayside Lodge formally opened on January 24, 1926. The school was constructed and opened on November 19, 1926 with playground equipment and auditorium seating. The school had four classrooms housing grades from beginners through the 8th grade.

The first school year had an opening enrollment of 64, but increased to 90 during the school term.

A short time later, an airport was added and a Train Depot. A sawmill was making crossties for the railroad and roads were being widened and clayed. Families living here invested their money into their greatest dreams and ideas so they could see them become a reality.

Everyone has heard about the "Roaring Twenties". Polk City was built at this time. Everything was "roaring" in a big way all over the area.

To make everything happen for the new City, Mr. Van Horn took out a one million dollar mortgage. He was putting everything he owned on the line. Boston Mortgage Insurance Title and Abstract Company of Boston held the mortgage.

The people who lived here worked hard and long hours – compared to us today. The hourly wage was about 10 cents an hour. They worked five days a week from dusk until dawn and until approximately 4:00pm on Saturdays.

Before Polk City became a City, men would gather to discuss what had been done and what was still needed. There were no elected officials. When most of the work was finished, Mr. Van Horn needed a name for the City. He wanted one that people would remember and would be able to spell easily. Since this was Polk County, Mr. Van Horn chose the name POLK CITY and on April 30, 1925, Polk City was sanctioned.

Water lines were being laid and electricity was being generated. The light poles were much shorter than what they are today. They were made of concrete. One is now displayed in the front of current City Hall.

After drilling for oil for about seven years, Mr. Van Horn realized there must not be any oil in Polk City. The oil drilling company moved out. Then came the nationwide "Financial Crash" of 1929 and the "Great Depression". Then the stock market fell and there was no kind of industry going on in Polk City to keep it alive. Families began losing their land, homes and everything for which they had worked so hard. The City could not make the payments on the bond. The population dropped from nearly 600 in 1930 to 203 in 1960. Negotiations began in the late 1940's between Van Horn & Associates with Mrs. John R. Brandon of New Jersey being the principal bondholder and the City of Polk City transferred municipal property in exchange for the bonds, which left Polk City free of all indebtedness.

Mr. Van Horn moved in 1931 to Lakeland for a short while, and then he moved to a northern state. Few families stayed in Polk City. Polk City was not the only city that was having a rough time, but all other cities and states were suffering due to the great depression.

There were people who were able to survive and stay in Polk City and they knew in their hearts that Polk City was worth the hard times. They knew Polk City would be a City they would be proud of – a City that they would call home. Since that time, although the city has seen some very rough times, citizens have come to be very proud of the City they call home.

CITY OF POLK CITY

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OBSERVED HOLIDAYS

2008 - 2009

Labor Day	September 1, 2008
Veterans Day	November 11, 2008
Thanksgiving Day	November 27, 2008
Day after Thanksgiving	November 28, 2008
Christmas Day	December 25, 2008
New Year's Day	January 1, 2009
Martin Luther King, Jr. Day	January 19, 2009
Good Friday	April 10, 2009
Memorial Day	May 25, 2009
Independence Day	July 4, 2009

Budget Process for the City of Polk City

(1) The City Manager distributes to the department heads year to date data and the forms used to collect current year projections, proposed budget and capital project or major expense change requests.

(2) The Property Appraiser certifies the taxable value within Polk City on form DR-420.

(3) The City Manager compiles all information received from the various departments and prepares a proposed budget for the ensuing fiscal year.

(4) City Council sets a tentative millage to report to the Property Appraiser. Within 35 days of certification of value, the City shall advise the Property Appraiser of: (a) prior year millage rate; (b) current year proposed millage rate; (c) current year rolled back rate (computed pursuant to s. 200.065, F.S.); and (d) the date, time and meeting place of the Tentative Budget Hearing.

(5) The proposed budget is presented to City Council by the City Manager.

(6) The Notice of Proposed Property Taxes (TRIM Notice) is mailed pursuant to section 200.069, F.S.

(7) The City Council holds a public hearing on the tentative budget and proposed millage rate. This hearing is publicized via the TRIM Notice mailed out by the Property Appraiser. At this hearing the City will amend and adopt the tentative budget, re-compute the proposed millage rate, and publicly announce the percent if any by which the recomputed millage exceeds the rolled-back rate. If the millage rate tentatively adopted exceeds the proposed rate as presented in the TRIM Notice, each taxpayer in the City shall be notified of the increase by first class mail, at the expense of the City.

(8) The City Manager advertises the proposed budget and millage rate pursuant to s. 200.065, F.S.

(9) The City holds a public hearing on the adoption of the final millage and budget.

(10) The City Manager files the Certification of Final Taxable Value (form DR-422) with the Property Appraiser certifying the final adopted budget and millage.

City of Polk City

Budget Line Item Descriptions

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

Line Item #	Line Item Name	Description
Personnel Expenses		
500.100.110	Executive Salaries	Legislative Salaries. This line is for the salary expense of elected officials.
500.100.120	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.
500.100.130	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.
500.100.140	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.
500.100.160	Bonuses and Gift Certificates	Gift certificates provided by the City to council and employees at Christmas and Thanksgiving.
500.100.210	FICA Taxes	The City's portion of the matching share of Social Security and Medicare tax.
500.100.220	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.
500.100.230	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.
500.100.240	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.
500.100.290	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.
Operating Expenses		
500.300.310	Professional Services	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.
500.300.311	Engineering Services	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.
500.300.312	Professional Services – Other	Contracted services that are support for employee
500.300.315	Inmate Labor	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.

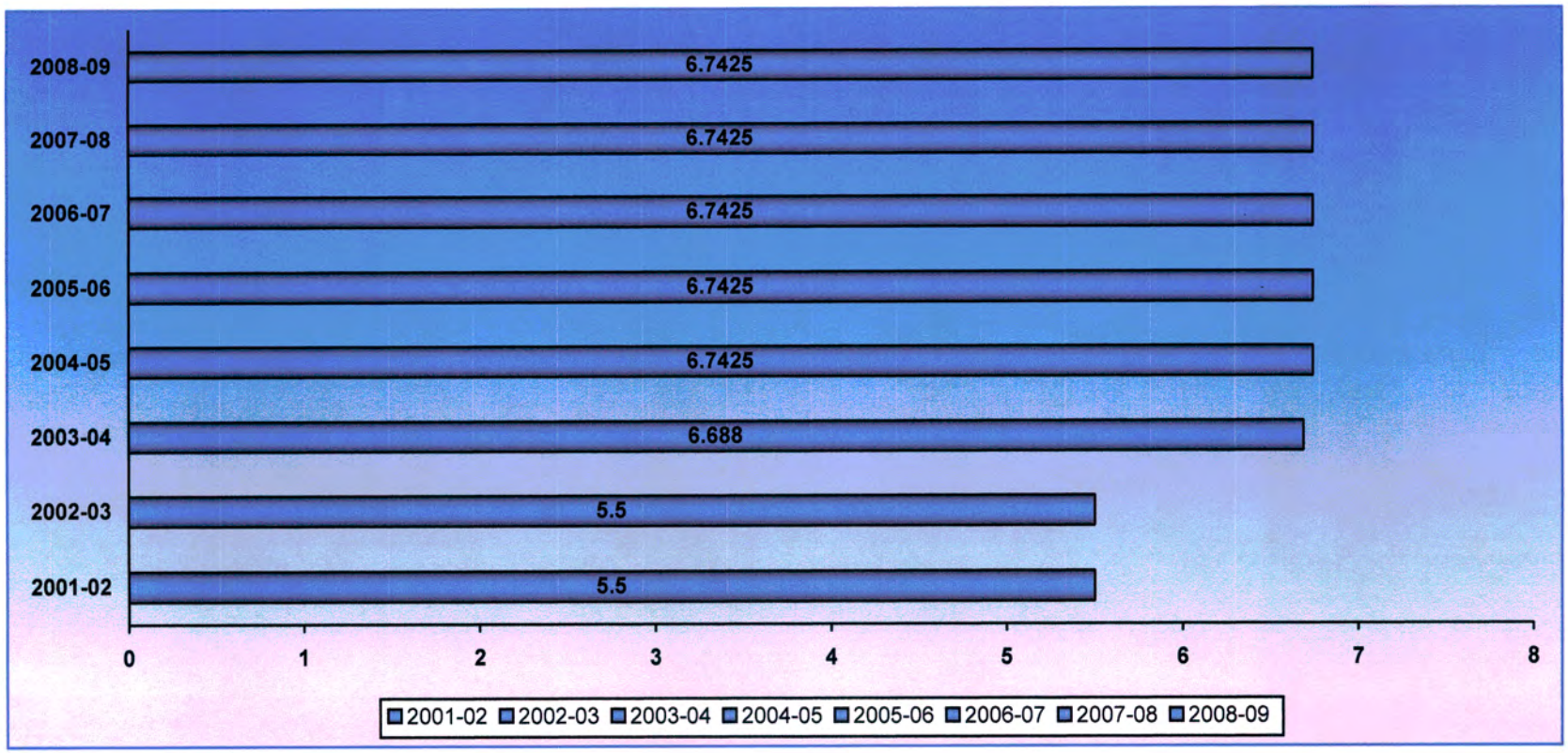
Line Item #	Line Item Name	Description
500.300.320	Accounting & Auditing	Cost of services for our annual audit.
500.300.341	Refuse Disposal – Residential	Amounts paid by the City for the collection and disposal of curbside refuse. This amount is offset by the monthly collection of garbage fees.
500.300.342	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.
500.300.400	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...
500.300.410	Communication Services	Expenditures for communication services utilized by the City.
500.300.411	City Hall – Communication	
500.300.412	Activity Center – Communication	
500.300.413	Public Works - Communication	
500.300.420	Education Reimbursement	Reimbursement for higher education directly related to position or job duties.
500.300.430	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.
500.300.431	City Hall – Utilities	
500.300.432	Activity Center – Utilities	
500.300.433	Public Works – Utilities	
500.300.440	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.
500.300.450	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
500.300.460	Repairs & Maintenance	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.
500.300.461	City Hall – Repairs & Maintenance	
500.300.462	Activity Center – Repairs & Maintenance	
500.300.463	Public Works – Repairs & Maintenance	
500.300.464	Vehicle Fuel	Gasoline and diesel for the city's fleet of vehicles.
500.300.465	Vehicle Maintenance	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.
500.300.470	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.
500.300.480	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.
500.300.490	Other Current Charges	Expenses of the City that are not classified elsewhere.
500.300.492	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.
500.300.493	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.
500.300.510	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.
500.300.520	Operating Supplies	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.
500.300.521	City Hall – Operating Supplies	
500.300.522	Activity Center – Operating Supplies	
500.300.523	Public Works – Operating Supplies	
500.300.524	Chemicals	Expenditures include chemicals, for the operation of the water and wastewater departments.

Line Item #	Line Item Name	Description
500.300.525	Uniforms	Uniform expense for the public works department. This includes safety clothing and work boots.
500.300.530	Road Materials & Supplies	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.
500.300.540	Books, Publications, Subscriptions & Memberships	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.
Capital Expenditures		
500.600.590	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.
500.600.610	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.
500.600.620	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.
500.600.630	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.
500.600.631	City Hall – Improvements Other Than Buildings	
500.600.632	Activity Center – Improvements Other Than Buildings	
500.600.633	Public Works – Improvements Other Than Buildings	
500.600.640	Machinery & Equipment	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment
	City Hall – Machinery & Equipment	
	Activity Center – Machinery & Equipment	
	Public Works - Machinery & Equipment	
500.600.650	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
500.600.660	Books, Publications & Library Materials	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.
Debt Service		
500.700.710	Principal	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.
500.700.720	Interest	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.
500.700.730	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
500.700.733	Mandated Reserve	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve
Other Uses		
500.900.900	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.
500.900.910	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.
500.900.920	Transfer to General Fund	Dividends transferred to the General Fund from the Utility Funds.
500.900.991	Aids to Private Organizations.	Amounts provided to community organizations that provide services to the residents of Polk City.
500.900.992	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.

Line Item #	Line Item Name	Description
500.900.993	Transfer to Reserve	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.
500.900.994	Bank Fees.	Amounts charged by Colonial Bank for the services provided.
500.900.996	Bad Debt Expense	The city must offset utility bad debts with this line.
500.900.999	Other Non-Operating Charges.	Amounts that are expensed that are not a part of the operations of the City.

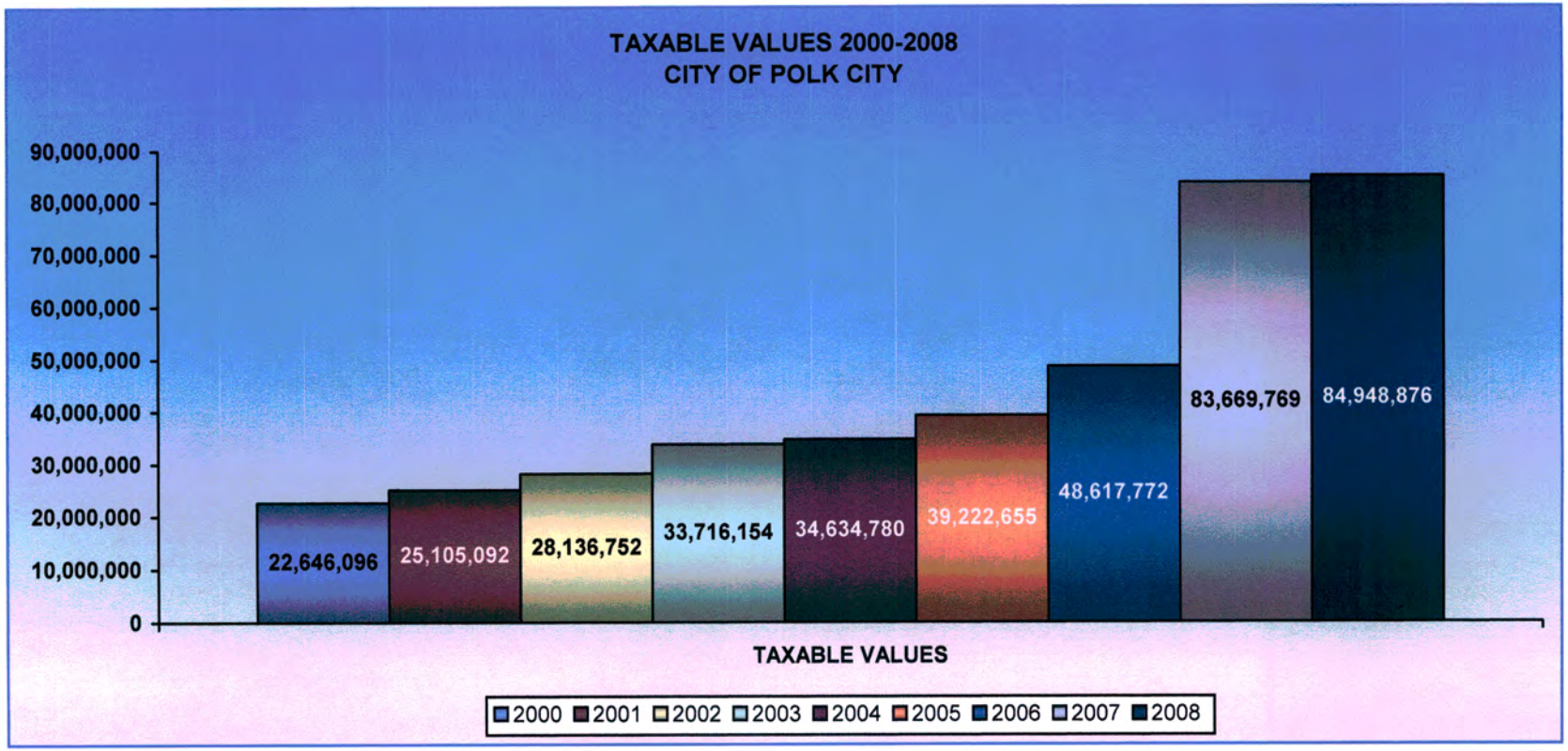
CITY OF POLK CITY

EIGHT-YEAR MILLAGE RATES

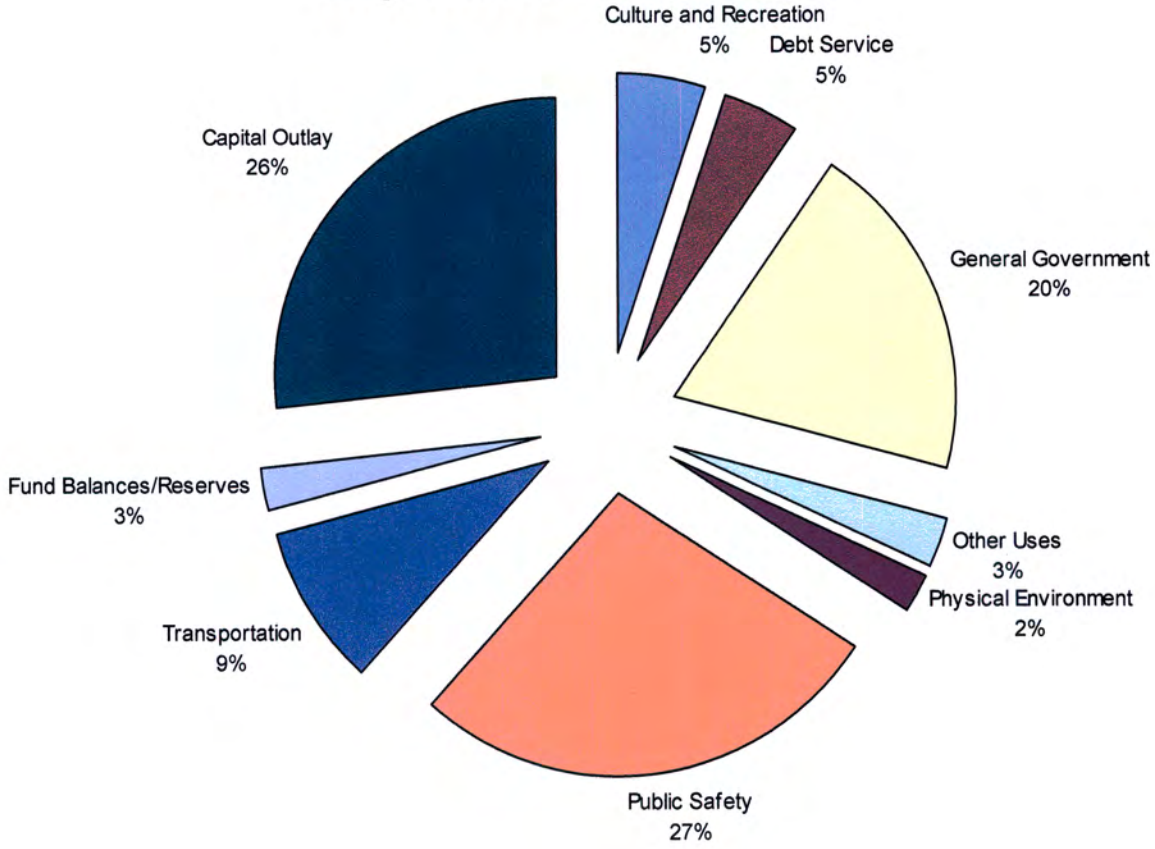


CITY OF POLK CITY

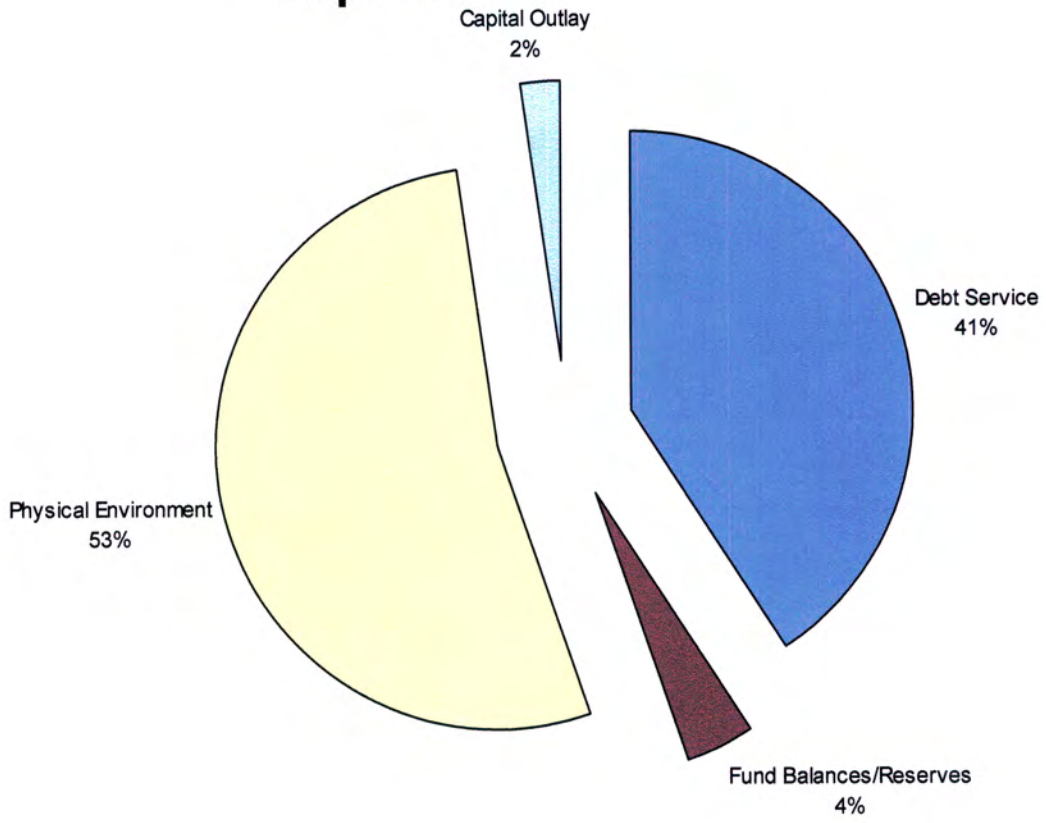
CHANGE IN TAXABLE VALUES



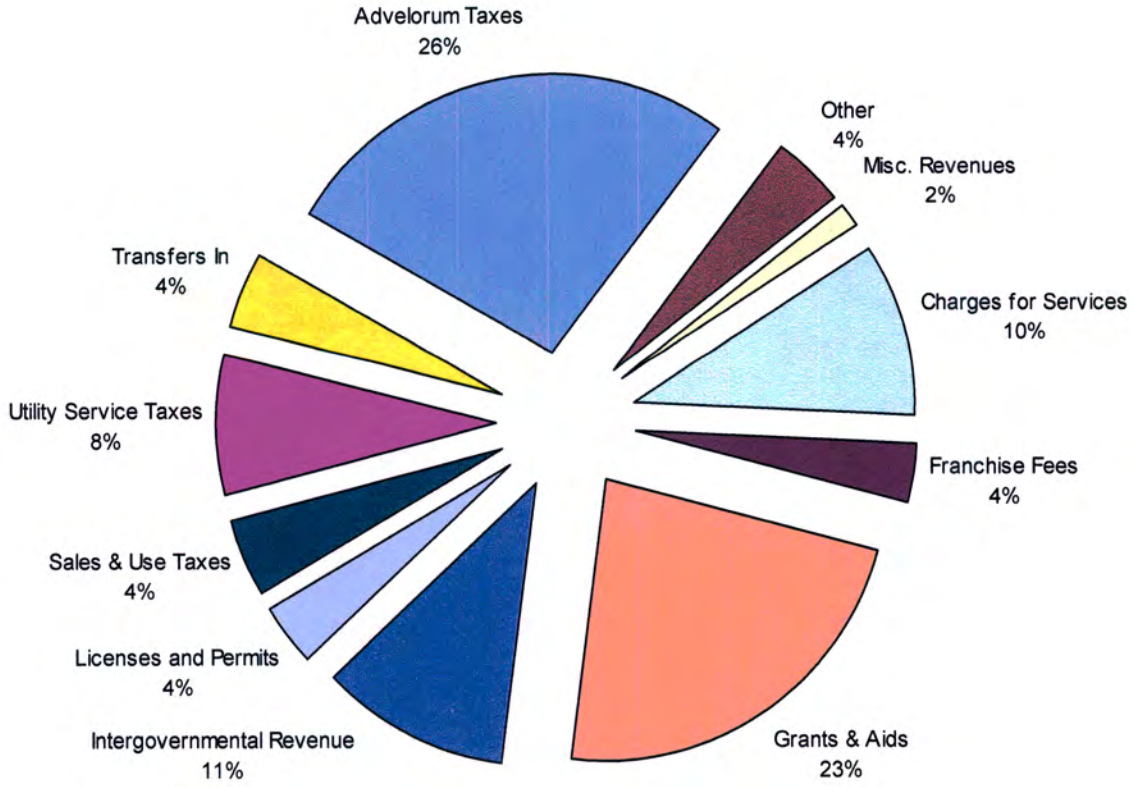
2008-2009 Proposed General Fund Budget Expenditures



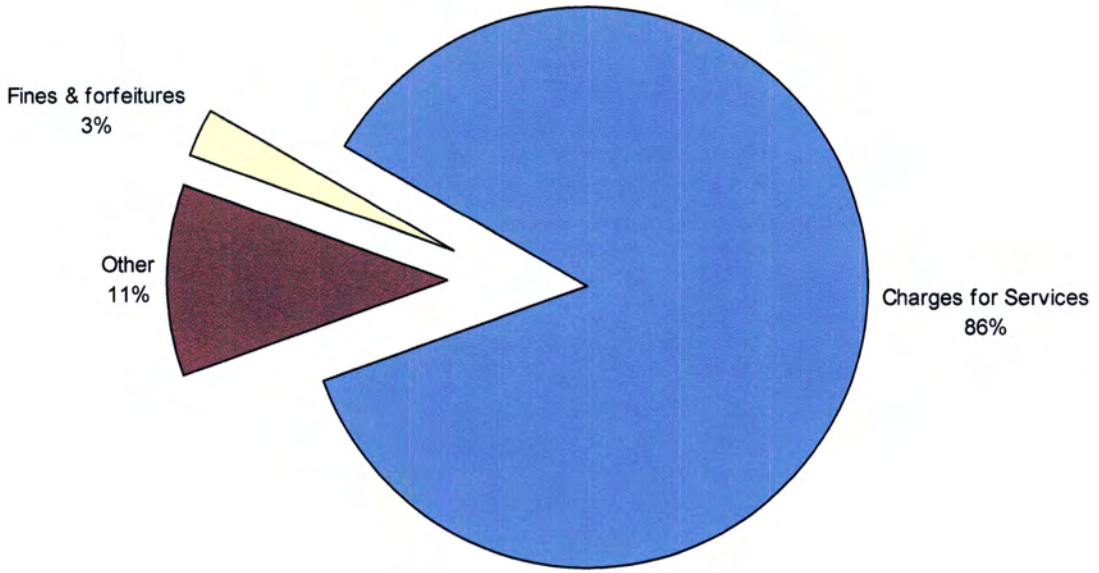
2008-2009 Proposed Utility Fund Budget Expenditures



2008-2009 Proposed General Fund Budget Revenues



2008-2009 Proposed Utility Fund Budget Revenues



Small Cities Comparison Chart

This chart compares every city in Polk County with a population of fewer than 5,000.

City	Population	Full-time Employees*	Part-time Employees	Fiscal Year 2007-08 Budget	Population per FTE	Population per PTE	Per Capita Cost to run the City	2008 Projected Millage
Davenport	2439	13	3	$15,891,160.00	188	813	$6,515.44	4.5695
Dundee	3126	23	4	$12,838,707.00	136	782	$4,107.07	7.1600
Eagle Lake	2702	15	5	$ 3,000,000.00	180	540	$1,110.29	7.5570
Frostproof	2900	19	3	$11,579,866.00	153	967	$3,993.06	7.9121
Lake Alfred	4300	46	5	$ 8,290,000.00	93	860	$1,927.91	6.5800
Lake Hamilton	1405	6	2	$ 2,000,000.00	234	703	$1,423.49	6.0000
Mulberry	3495	44	7	$ 7,217,000.00	79	499	$2,064.95	8.0570
Polk City	2300	14	3	$ 2,501,788.00	164	767	$1,087.73	6.7425

* This does not include Police or Fire employees to ensure accuracy of comparison.

2008-2009 Polk City Budget Compiled By Department

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund						
Revenues						
311.000.000	Ad Velorem Taxes	329,176	535,936	0	609,101	13.65
312.300.000	9th Cent Gas Tax	11,257	10,000	0	9,000	-10.00
312.400.000	Local Option Gas Tax	28,885	58,604	0	56,883	-2.94
312.410.000	New Local Option Gas Tax	63,080	34,496	0	34,210	-0.83
313.100.000	Electric	68,815	65,000	0	60,000	-7.69
313.400.000	Gas	0	50	0	0	-100.00
313.700.000	Solid Waste	32,529	20,000	0	20,000	0.00
314.100.000	Electric	73,420	60,000	0	80,000	33.33
314.300.000	Water	18,859	15,000	0	23,000	53.33
314.400.000	Gas	1,959	1,500	0	2,000	33.33
315.100.000	Communications Services Tax	68,230	73,611	0	77,280	4.98
321.000.000	Occupational Licenses	11,022	6,000	0	6,000	0.00
322.000.000	Building Permits	-98,989	45,000	0	25,000	-44.44
322.000.010	Bldg Permit - Plan Checking	798	0	0	12,000	0.00
322.000.020	Bldg Permit - Admin Fee	60	0	0	2,000	0.00
322.000.030	Bldg Permit - Electrical	0	0	0	6,000	0.00
322.000.040	Bldg Permit - Plumbing	450	0	0	4,000	0.00
322.000.050	Bldg Permit - Mechanical	125	0	0	3,000	0.00
322.000.060	Bldg Permit - T Pole	0	0	0	500	0.00
322.000.070	Bldg Permit-Cert of Occupancy	0	0	0	1,400	0.00
322.000.080	Bldg Permit-Inspections	240	0	0	6,000	0.00
322.000.090	Bldg Permit-Demolition	0	0	0	100	0.00
322.000.100	Bldg Permit - Sign fee	0	0	0	0	0.00
322.100.000	Impact Fee Retainage	4,764	1,000	0	3,000	200.00
322.200.000	DCA Radon - Retainage	362	400	0	100	-75.00
322.300.000	BCAIB - Retainage	0	400	0	100	-75.00
322.400.000	Variance Request Fees	0	0	0	0	0.00
322.500.000	Development Fees	30,884	20,000	0	10,000	-50.00
322.600.000	Public Safety Impact Fee	13,267	20,000	0	25,000	25.00
322.700.000	Public Facilities Impact Fee	23,423	35,000	0	35,000	0.00
322.800.000	Transportation Impact Fee	0	0	0	0	0.00
322.900.000	Parks & Recreation Impact Fees	5,201	20,000	0	30,000	50.00
329.000.000	Other Lic./Fee/Permits	66,201	20,000	0	4,000	-80.00
329.100.000	Contractors Registration	780	500	0	500	0.00
331.510.000	CDBG	103,000	32,584	0	29,224	-10.31
331.530.000	CDBG - POND	0	0	0	0	0.00
334.700.000	FRDAP Grants	0	200,000	0	0	-100.00
334.900.000	CIBR Grants	0	0	0	0	0.00
335.120.000	MRS - State Sales Tax	54,963	79,987	0	54,215	-32.22
335.122.000	SRS - 8th Cent Motor Fuel Tax	20,452	20,000	0	20,426	2.13
335.123.000	MRS - Municipal Fuel Tax	25	100	0	180	80.00
335.140.000	Mobile Home Licenses	5,009	6,700	0	5,000	-25.37
335.150.000	Alcoholic Beverage License	345	400	0	500	25.00
335.180.000	Half-Cent Sales Tax	108,211	114,588	0	106,464	-7.09
337.300.000	Community Cleanup Grant Funds	0	0	0	0	0.00
337.700.000	Library Grants	0	0	0	510,000	0.00
337.701.000	Library Coop Funding	25,000	25,000	0	25,000	0.00
341.900.000	Notary Fees	356	200	0	400	100.00
343.400.000	Solid Waste	176,089	175,000	0	190,000	8.57
343.700.000	Stormwater Utility Fees	14,962	14,000	0	14,000	0.00
344.900.000	FDOT Maintenance Agreement	11,064	17,942	0	16,200	-9.71
347.100.000	Library Income	1,128	1,000	0	1,200	20.00
351.000.000	Police Fines	-1,740	2,000	0	500	-75.00
351.100.000	Police Education	586	250	0	500	100.00
351.200.000	C.I. 56.4%	8,011	9,000	0	7,000	-22.22
354.100.000	Code Enforcement Fines	554	100	0	0	-100.00
359.000.000	Late Fees	42	100	0	100	0.00
359.100.000	Other Fines and/or Forfeitures	2,339	200	0	2,200	1000.00

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund						
Revenues						
361.100.000	Interest Income	74,534	40,000	0	20,000	-50.00
362.100.000	Activity Center Rentals	0	0	0	2,500	0.00
365.000.000	Sales of Surplus Property	0	0	0	0	0.00
366.000.000	Private Donations	28,820	0	0	0	0.00
366.100.000	Revenue From Brick Sales	-789	0	0	0	0.00
369.000.000	Misc. Income	795	1,000	0	1,000	0.00
369.100.000	Refund of Overpayments	35,171	0	0	0	0.00
369.200.000	Transfer from Street Funds	0	0	0	0	0.00
369.300.000	Reappropriation of Surplus	0	0	0	0	0.00
369.400.000	Insurance Proceeds	0	0	0	0	0.00
369.500.000	Refund of State Gas Tax	338	500	0	500	0.00
369.600.000	Reimbursed Cost-Code Enf	0	250	0	200	-20.00
382.200.000	Transfer from Utility Fund	0	0	0	100,000	0.00
385.000.000	Bond Proceeds	1,738,570	0	0	0	0.00
386.000.000	USDA Grant Proceeds	0	0	0	0	0.00

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Revenues					
Total Revenues	3,162,632	1,783,398	0	2,252,483	26.30

Calculated by the Florida Department of Revenue's Office of Tax Research

Local Option Fuel Taxes Revenue Estimates for the Local Fiscal Year Ending September 30, 2009						
	1 to 6 Cents Local Option Fuel Tax Imposed on Motor and Diesel Fuels			1 to 5 Cents Local Option Fuel Tax Imposed on Motor Fuel Only		
Local Government	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution	Motor Fuel Tax Rate	Distribution Percentage	Estimated Distribution
POLK BOCC	**$ 0.06**	**66.0870000**	**$ 12,245,078**	**$ 0.05**	**66.0870000**	**$ 7,364,300**
Auburndale		1.9410000	359,643		1.9410000	216,292
Bartow		2.8360000	525,475		2.8360000	316,025
Davenport		0.4690000	86,900		0.4690000	52,262
Dundee		0.5450000	100,982		0.5450000	60,731
Eagle Lake		0.4690000	86,900		0.4690000	52,262
Fort Meade		1.0930000	202,519		1.0930000	121,797
Frostproof		0.8960000	166,017		0.8960000	99,844
Haines City		2.5790000	477,856		2.5790000	287,387
Highland Park		0.0470000	8,709		0.0470000	5,237
Hillcrest Heights		0.0490000	9,079		0.0490000	5,460
Lake Alfred		0.6550000	121,363		0.6550000	72,989
Lake Hamilton		0.2580000	47,804		0.2580000	28,750
Lake Wales		2.0840000	386,139		2.0840000	232,227
Lakeland		13.7520000	2,548,070		13.7520000	1,532,432
Mulberry		1.1710000	216,971		1.1710000	130,489
Polk City		0.3070000	56,883		0.3070000	34,210
Winter Haven		4.7620000	882,338		4.7620000	530,646
Countywide Total		100.0000000	18,528,724		100.0000000	11,143,342
STATEWIDE TOTALS			**$ 566,497,160**			**$ 171,746,984**

Notes:

1) As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only.
2) Revenue estimates are based on FY 2007-08 distribution percentages specified by either locally-determined interlocal agreements or statutory default formula.
3) The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not impose the 1 to 5 cents local option fuel tax as indicated by this table, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy. This hypothetical figure is provided for those officials that may be considering a tax levy.
4) The dollar figures represent a 100 percent distribution of estimated monies.
5) The 1st revision, originally posted July 7, 2008, made changes to the municipalities of Saint Johns County. The estimated distributions for all other jurisdictions are unchanged.
6) The 2nd revision, originally posted July 30, 2008, made changes to the municipalities of North Miami and North Miami Beach in Miami-Dade County. The estimated distributions for all other jurisdictions are unchanged.

Calculated by the Florida Department of Revenue's Office of Tax Research

Municipal Revenue Sharing Program

Revenue Estimates for the State Fiscal Year Ending June 30, 2009

Municipality	County	Guaranteed	Monies Needed to Meet FY 2000 Distribution	Growth Money	Additional Hold Harmless Provision	Yearly Total
Auburndale	Polk	95,208	159,178	43,721	58,844	356,951
Bartow	Polk	247,027	225,594	24,111	74,989	571,720
Davenport	Polk	22,371	44,204	2,874	11,127	80,577
Dundee	Polk	25,917	41,724	10,906	14,711	93,258
Eagle Lake	Polk	20,806	52,004	12,627	12,524	97,962
Fort Meade	Polk	76,018	139,315	33,441	27,639	276,413
Frostproof	Polk	59,573	16,744	5,316	14,067	95,700
Haines City	Polk	182,087	253,960	38,600	84,527	559,174
Highland Park	Polk	-	2,740	1,341	1,157	5,238
Hillcrest Heights	Polk	498	4,933	911	1,232	7,574
Lake Alfred	Polk	36,465	67,725	10,480	19,936	134,605
Lake Hamilton	Polk	15,272	14,019	3,306	6,627	39,223
Lake Wales	Polk	190,668	99,186	31,540	60,010	381,404
Lakeland	Polk	973,011	1,183,911	280,247	430,902	2,868,071
Mulberry	Polk	53,918	36,479	3,121	16,268	109,785
Polk City	Polk	15,070	51,140	-	8,611	74,821
Winter Haven	Polk	439,141	303,030	106,597	147,829	996,598
Statewide Totals		**$ 124,697,122**	**$ 113,830,059**	**$ 43,902,887**	**$ 48,208,999**	**$ 330,639,067**

Notes:

1) These estimates represent a 97 percent distribution of trust fund monies.
2) The column labeled "Additional Hold Harmless Provision" effectuates the provision found in section 57 of CS for CS for SB 2962 (codified as Chapter 2004-265, L.O.F.). This section includes a hold harmless provision such that the revenue sharing dollar increases of individual municipalities resulting from the percentage increase from 1.0715 percent to 1.3409 percent are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program, as effected by Chapter 2003-402, L.O.F. (i.e., HB 113-A). The effective date of this additional hold harmless provision was July 1, 2004.
3) The proportional contribution of each revenue source comprising the Municipal Revenue Sharing Program in state fiscal year 2009 has been estimated to be as follows: state sales tax, 72.54 percent; municipal fuel tax, 27.45 percent; and the state alternative fuel user decal fee collections, 0.01 percent.

Local Discretionary Sales Surtax

Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Default Formula Estimated Distribution	Interlocal Agreement Estimated Distribution
POLK BOCC	**49,895,093**	
Auburndale	1,371,858	
Bartow	1,613,067	
Davenport	244,569	
Dundee	328,463	
Eagle Lake	267,000	
Fort Meade	591,610	
Frostproof	286,763	
Haines City	1,852,794	
Highland Park	24,309	
Hillcrest Heights	25,889	
Lake Alfred	446,351	
Lake Hamilton	138,836	
Lake Wales	1,288,458	
Lakeland	9,236,201	
Mulberry	345,361	
Polk City	180,536	
Winter Haven	3,317,341	
Countywide Total	71,454,498	
STATEWIDE TOTALS	**$ 2,929,657,486**	**N/A**

Notes:

1) Revenue estimates are based on the $5,000 cap on transactions.

2) The distribution percentages and estimated distributions listed under the heading "1% Tax Rate - Based on Default Formula" reflect the use of the default formula methodology (i.e., Local Government Half-Cent Sales Tax Program LFY 2009 distribution percentages).

3) Revenue estimates, based on the default formula methodology, are provided for every jurisdiction even though some counties do not impose a local discretionary sales surtax or an interlocal agreement specifies the distribution percentages in some jurisdictions. These estimates may assist local officials considering a future levy, rate change, pr change in distribution methodology.

4) For those jurisdictions where the distribution of local discretionary sales surtax proceeds is governed by an interlocal agreement, the distribution percentages per the agreement as well as the estimated distributions are listed in the column labeled "1% Tax Rate - Interlocal Agreement".

5) The dollar figures represent a 100 percent distribution of estimated monies.

As certified to the Department of Revenue by the Executive Office of the Governor

Adjusted 2007 Population Estimates for Florida's Counties and Municipalities
Used in the FY 2008-09 State Revenue Sharing Calculations

County / Municipality	April 1, 2007 Total Population	April 1, 2007 Inmate Population	April 1, 2007 Total Population Less Inmates	Population Adjustments		Adjusted Total Population Used for State Revenue Sharing
				Municipal Annexations or Corrections	Municipal Incorporations	
Polk County	**581,058**	**3,401**	**577,657**	**-**	**-**	**577,657**
Auburndale	13,883	-	13,883	-	-	13,883
Bartow	16,515	191	16,324	-	-	16,324
Davenport	2,439	-	2,439	36	-	2,475
Dundee	3,324	-	3,324	-	-	3,324
Eagle Lake	2,702	-	2,702	-	-	2,702
Fort Meade	5,987	-	5,987	-	-	5,987
Frostproof	2,900	-	2,900	2	-	2,902
Haines City	18,748	-	18,748	2	-	18,750
Highland Park	246	-	246	-	-	246
Hillcrest Heights	262	-	262	-	-	262
Lake Alfred	4,517	-	4,517	-	-	4,517
Lake Hamilton	1,405	-	1,405	-	-	1,405
Lakeland	93,428	-	93,428	-	-	93,428
Lake Wales	13,039	-	13,039	41	-	13,080
Mulberry	3,495	-	3,495	-	-	3,495
Polk City	1,798	-	1,798	29	-	1,827
Winter Haven	33,569	-	33,569	2	-	33,571
Unincorporated County	362,801	3,210	359,591	(112)	-	359,479
Statewide Total	**18,680,367**	**119,396**	**18,560,971**	**-**	**-**	**18,560,971**

Note: The adjusted population estimates exclude the estimated number of inmates and patients in institutions operated by the federal government, the Florida Departments of Corrections, Department of Health, and Department of Children and Family Services as of April 1, 2007. Pursuant to s. 186.901, F.S., such inmates and patients are not considered residents for the purpose of determining revenue-sharing allocations. Additionally, the 2006 population estimates were adjusted to reflect the population effects of recent municipal annexations, new municipal incorporations, or corrections. The column "Adjusted Total Population Used for State Revenue Sharing" reflects all these adjustments.

Calculated by the Florida Department of Revenue's Office of Tax Research

Local Government Half-Cent Sales Tax
Revenue Estimates for the Local Fiscal Year Ending September 30, 2009

Local Government	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Fiscally Constrained Distribution	Total Distribution
POLK BOCC	**29,423,655**	**-**	**-**	**-**	**29,423,655**
Auburndale	808,999	-	-	-	808,999
Bartow	951,242	-	-	-	951,242
Davenport	144,225	-	-	-	144,225
Dundee	193,698	-	-	-	193,698
Eagle Lake	157,453	-	-	-	157,453
Fort Meade	348,878	-	-	-	348,878
Frostproof	169,107	-	-	-	169,107
Haines City	1,092,612	-	-	-	1,092,612
Highland Park	14,335	-	-	-	14,335
Hillcrest Heights	15,267	-	-	-	15,267
Lake Alfred	263,217	-	-	-	263,217
Lake Hamilton	81,873	-	-	-	81,873
Lake Wales	759,817	-	-	-	759,817
Lakeland	5,446,684	-	-	-	5,446,684
Mulberry	203,663	-	-	-	203,663
Polk City	106,464	-	-	-	106,464
Winter Haven	1,956,270	-	-	-	1,956,270
Countywide Total	42,137,460	-	-	-	42,137,460
STATEWIDE TOTALS	**$ 1,678,659,000**	**$ 16,967,042**	**$ 592,958**	**$ 17,742,000**	**$ 1,713,961,000**

Note: The dollar figures represent a 100 percent distribution of estimated monies.

Calculated by the Florida Department of Revenue's Office of Tax Research

Forecast of Taxable Communication Services and Revenues

Local Fiscal Year Ending September 30, 2009

Local Government	Estimated CST Base	Current Tax Rate	Revenue Estimate	2007 Adjusted Pop. Estimate	Per Capita Consumption
POLK BOCC	**$ 237,345,018**	**5.22%**	**$ 12,389,410**	**359,479**	**$ 660**
Auburndale	$ 16,431,805	5.22%	$ 857,740	13,883	$ 1,184
Bartow	$ 12,784,875	6.12%	$ 782,434	16,324	$ 783
Davenport	$ 3,816,239	3.52%	$ 134,332	2,475	$ 1,542
Dundee	$ 2,673,417	5.72%	$ 152,919	3,324	$ 804
Eagle Lake	$ 1,933,377	5.42%	$ 104,789	2,702	$ 716
Fort Meade	$ 3,812,601	5.32%	$ 202,830	5,987	$ 637
Frostproof	$ 1,889,847	5.32%	$ 100,540	2,902	$ 651
Haines City	$ 13,448,571	5.22%	$ 702,015	18,750	$ 717
Highland Park	$ -	0.00%	$ -	246	$ -
Hillcrest Heights	$ 158,680	1.10%	$ 1,745	262	$ 606
Lake Alfred	$ 3,621,221	4.62%	$ 167,300	4,517	$ 802
Lake Hamilton	$ 1,019,116	3.72%	$ 37,911	1,405	$ 725
Lake Wales	$ 11,483,955	5.22%	$ 599,462	13,039	$ 881
Lakeland	$ 91,050,089	6.43%	$ 5,854,521	93,469	$ 974
Mulberry	$ 3,343,599	5.22%	$ 174,536	3,495	$ 957
Polk City	$ 1,480,456	5.22%	$ 77,280	1,827	$ 810
Winter Haven	$ 30,136,857	6.32%	$ 1,904,649	33,571	$ 898
STATEWIDE TOTALS	**$ 18,165,968,616**		**$844,429,837**	**18,560,971**	**$ 986**

Notes:

1) The notation *** indicates that the figures differ in total due to rate changes, i.e., Gainesville (Alachua Co.). i.e., Grant-Valkaria (Brevard County), Holmes County BOCC, and Hialeah (Miami-Dade County).
2) These forecasted figures are based on the adjusted 2007 population estimates that were used for the FY 2008-09 revenue sharing calculations. The adjusted population estimates reflect those certified to the Florida Department of Revenue by the Executive Office of the Governor in June 2008.

RECEIVED
MAR 19 2007
BY:

Florida Department of Transportation

CHARLIE CRIST
GOVERNOR

STEPHANIE KOPELOUSOS
INTERIM SECRETARY

March 15, 2007

Ms. Cory Carrier
Town of Polk City
P.O. Box 1139
Polk City, Fl 33868

Re: 2007 Maintenance Agreement Unit Cost

Dear Ms. Carrier,

Attached you will find the 2007 Unit Cost Sheet for maintenance agreements. These costs will be effective on all agreements that start work on or after October 1, 2007. Please see the attached cost comparison spreadsheet which summarizes how these changes will effect your agreement.

In an effort to maintain consistency between all maintenance agreements, each renewal and/or new agreement will be verified and evaluated regarding quantities and unit costs prior to execution.

We really value our partnership, and we look forward to continuing to provide the State of Florida with well maintained and safe roadways!

Should you have any questions, please feel free to contact Mary Middleton at (863) 519-2235 or me at (863) 519-2680.

Respectfully,

Ginger L. Ward

Ginger L. Ward
District Maintenance Contracts Administrator

GLW/mam

Cc: Mike Yencso, Bartow Operations Maintenance Contracts Administrator
Pat Kirby, Bartow Operations Maintenance Contracts Associate Administrator
Enclosures

District One Maintenance Department- Contracts Section
801 North Broadway Avenue *Post Office Box 1249* Bartow, Florida 33831-1249
(863) 519-2680 *(863) 534-7045 (Fax)* MS 1-7

2007/08 Unit Prices vs. Contract vs. MOA
As used in Statewide Budget Request

MOA: Polk City

*Quantities and activitiy descriptions are based on current Roadway Characteristics Inventory (RCI) as of 3/07. Any changes will effect the total cost

Activity Number	Activity Description	Unit of Measure	Units Per Cycle	07/08 BUDGET: Total Unit Price	District MRP 80 Workload Cycles	Total Yearly Cost	E CONTRACTS: 05/06 District Average Total Unit Price	Work Load Cycles	Total Yearly Cost	NEW MOA: Total Unit Price	Agreement Cycles	Total Yearly Cost
471	Lg Mach Mow	Acres	51.985	$12.37	5.25	$3,376.04	$15.41	10.80	$8,651.76	$15.41	11.00	$8,811.98
482	Slope Mow	Acres	0.95	$81.55	3.26	$252.56	$116.89	8.80	$977.20	$116.89	9.00	$999.41
484	Intermediate Mow	Acres		$49.23	4.23	$0.00	$57.89	10.80	$0.00	$57.89	11.00	$0.00
485	Small Mach Mow	Acres		$69.22	4.25	$0.00	$75.86	10.00	$0.00	$75.86	10.00	$0.00
541	Litter Removal	Acres	51.945	$6.68	10.12	$3,511.57	$9.56	11.33	$5,626.41	$9.56	12.00	$5,959.13
487	Manual Weed Cnt	Acres		$362.01	2.23	$0.00	$371.67	2.23	$0.00	$362.01	3.00	$0.00
543	Mech Sweep	Curb Mi		$34.75	6.15	$0.00	$32.98	12.00	$0.00	$34.75	12.00	$0.00
545	Edge & Sweep	Edge Mi		$214.35	0.53	$0.00	$261.33	3.00	$0.00	$214.35	3.00	$0.00
						$0.00						
				Total Yearly Cost		$7,140.17	Total Yearly Cost		$15,255.37	Total Yearly Cost		$15,770.52
										Four Quarterly Payments		**$3,942.63**

ADJUSTED for rounding

Activity Number	Activity Description	Unit of Measure	Units Per Cycle	District MRP 80: Total Unit Price	Workload Cycles	Total Yearly Cost	Contract E: Total Unit Price	Cycles In Contract	Total Yearly Cost	NEW Existing MOA: Total Unit Price	Cycles In Agreement	Total Yearly Cost
471	Lg Mach Mow	Acres	52	$13.81	5.25	$3,770.13	$10.85	8.00	$4,513.60	$15.00	8.00	$6,240.00
482	Slope Mow	Acres		$100.71	3.26	$0.00			$0.00			$0.00
484	Intermediate Mow	Acres		$48.23	4.23	$0.00			$0.00			$0.00
485	Small Mach Mow	Acres		$79.76	4.25	$0.00			$0.00			$0.00
541	Litter Removal	Acres	52	$7.02	10.12	$3,694.20	$7.00	8.00	$2,912.00	$7.50	8.00	$3,120.00
487	Manual Weed Cnt	Acres	2.4	$420.36	2.23	$2,244.72	$450.00	2.00	$2,160.00	$355.00	2.00	$1,704.00
542	Manual Sweep	Curb Mi		$230.50	0.09	$0.00			$0.00			$0.00
543	Mech Sweep	Curb Mi		$40.29	6.15	$0.00			$0.00			$0.00
545	Edge & Sweep	Edge Mi		$290.71	0.53	$0.00			$0.00			$0.00
						$0.00			$0.00			$0.00
				Total Yearly Cost		$9,709.05	Total Yearly Cost		$9,585.60	Total Yearly Cost		$11,064.00
										Quarterly Payment		$2,766.00

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 511 Legislative					
500.100.120 Regular Salary - Wages	3,379	3,931	0	4,175	6.21
500.100.160 Bonuses and Gift Certificates	300	500	0	500	0.00
500.100.210 Fica Taxes	283	301	0	319	6.20
500.100.240 Worker's Compensation	0	25	0	27	6.20
500.300.400 Travel and Training	3,858	6,000	0	5,000	-16.67
500.300.480 Promo Activities & Legal Ads	7,634	5,000	0	5,000	0.00
500.300.510 Office Supplies	0	200	0	400	100.00
500.300.520 Operating Supplies	21	200	0	400	100.00
500.300.540 Books, Pub., Sub., & Mbrshps	1,918	2,000	0	3,000	50.00
500.600.640 Machinery & Equipment	0	0	0	0	0.00
Total Legislative	17,393	18,157	0	18,821	3.66

LEGISLATIVE - 511

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	Possible 2008-2009 Hourly Rate
00011	Mayor Penton	$ 1,310.30	$ 81.24	$ 1,391.54	$ -	$ 1,391.54	N/A	$ 1,391.54	
00009	Vice Mayor Denico	$ 655.15	$ 40.62	$ 695.77	$ -	$ 695.77	N/A	$ 695.77	
00025	Councilperson Adorno	$ 655.15	$ 40.62	$ 695.77	$ -	$ 695.77	N/A	$ 695.77	
00008	Councilperson Ames	$ 655.15	$ 40.62	$ 695.77	$ -	$ 695.77	N/A	$ 695.77	
00036	Councilperson Eilertsen	$ 655.15	$ 40.62	$ 695.77	$ -	$ 695.77	N/A	$ 695.77	
	Total Department	**$ 3,930.90**	**$ 243.72**	**$ 4,174.62**	**$ -**	**$ 4,174.62**	**$ -**	**$ 4,174.62**	

Under the City of Polk City Charter provision C-8(A) "The compensation of Council Members will be increased each year based on the Federal Cost of Living Index formula." The cost of living for the year ending July 1, 2008 is 6.2%. Therefore Council salaries have been increased by this amount.

Revised 9/2/2008

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** Legislative

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.400	Travel and Training	$ 6,000.00	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..	These funds are requested for attendance at the FLC Conference, EMO classes, and Ridge League of Cities. It also allows the Mayor to attend the Florida League of Mayors meetings, all of which are important sources of information relating to the changes in the laws and rulings for municipalities.
500.300.480	Promo Activities & Legal Ads	$ 200.00	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.	This expense is for a variety of activities that council decide upon each year. For example it may be used for citizen recognition, awards, ect.
500.300.510	Office Supplies	$ 1,500.00	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.	This includes computer flash drives, paper, pens, etc. for council meetings
500.300.520	Operating Supplies	$ 1,500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	This includes CDs, postage, etc.
500.300.540	Books, Publications, Subscriptions & Memberships	$ 1,000.00	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.	Membership to the Florida League of Cities, Ridge league, East Polk Committee of 100, Florida league of Mayors, and Sam's club. This also includes the subscription to several magazines for council.

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 512 Executive					
500.100.120 Regular Salary - Wages	92,794	108,122	0	117,256	8.45
500.100.130 Other Salaries and Wages	0	5,200	0	5,200	0.00
500.100.140 Overtime	379	1,014	0	0	-100.00
500.100.160 Bonuses and Gift Certificates	200	200	0	200	0.00
500.100.210 Fica Taxes	7,041	8,349	0	8,970	7.44
500.100.220 Retirement Contribution	11,235	13,366	0	19,366	44.89
500.100.230 Life & Health Insurance	7,818	11,000	0	11,500	4.55
500.100.240 Worker's Compensation	566	698	0	750	7.44
500.300.310 Professional Services	0	0	0	100	0.00
500.300.400 Travel and Training	4,075	5,000	0	6,000	20.00
500.300.420 Education Reimbursement	0	0	0	0	0.00
500.300.460 Repairs and Maintenance	0	0	0	100	0.00
500.300.470 Printing and Reproduction	0	0	0	100	0.00
500.300.480 Promo Activities & Legal Ads	101	200	0	0	-100.00
500.300.510 Office Supplies	16	1,000	0	1,200	20.00
500.300.520 Operating Supplies	4,572	2,000	0	1,000	-50.00
500.300.540 Books, Pub., Sub., & Mbrshps	858	1,000	0	1,000	0.00
500.600.640 Machinery & Equipment	0	0	0	0	0.00
Total Executive	129,654	157,149	0	172,743	9.92

CITY MANAGER - 512

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	Possible 2008-2009 Hourly Rate
00004	Cory Carrier	$ 80,000.00	$ -	$ 80,000.00	$ -	$ 80,000.00	N/A	$ 80,000.00	
00007	Pam Peterson	$ 34,944.00	$ 1,227.20	$ 36,171.20	$ 1,085.14	$ 37,256.34	N/A	$ 37,256.34	$ 17.91
	Total Department	**$ 114,944.00**	**$ 1,227.20**	**$ 116,171.20**	**$ 1,085.14**	**$ 117,256.34**	**$ -**	**$ 117,256.34**	

Revised 8/22/2008

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** Executive

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 250.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	These funds are used for computer support services throughout the year.
500.300.400	Travel and Training	$ 6,000.00	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..	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.
500.300.460	Repairs & Maintenance	$ 300.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Repairs to equipment from normal day to day wear and tear.
500.300.470	Printing & Reproduction	$ 100.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	City letterhead and business cards.
500.300.480	Promo Activities & Legal Ads	$ 200.00	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.	Legal ads that must be placed throughout the year.
500.300.510	Office Supplies	$ 1,500.00	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.	Paper, pens, computer supplies, filing materials, etc
500.300.520	Operating Supplies	$ 1,500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Postage and forms required for the operation of the city. Computer software updates.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.540	Books, Publications, Subscriptions & Memberships	$ 1,000.00	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.	Membership in FCCMA and ICMA for Manager and Assistant.
Capital Expenditures				
500.600.640	Machinery & Equipment		Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	None Requested.

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund						
Expenditures						
Dept: 513 City Clerk						
500.100.120	Regular Salary - Wages	31,336	53,038	0	56,550	6.62
500.100.140	Overtime	0	705	0	1,503	113.19
500.100.160	Bonuses and Gift Certificates	100	200	0	200	0.00
500.100.210	Fica Taxes	2,337	4,111	0	4,441	8.02
500.100.220	Retirement Contribution	3,168	5,294	0	5,718	8.02
500.100.230	Life & Health Insurance	4,922	11,000	0	11,000	0.00
500.100.240	Worker's Compensation	208	344	0	372	8.02
500.300.310	Professional Services	350	0	0	500	0.00
500.300.400	Travel and Training	2,624	1,500	0	1,800	20.00
500.300.420	Education Reimbursement	0	0	0	0	0.00
500.300.460	Repairs and Maintenance	0	150	0	150	0.00
500.300.470	Printing and Reproduction	0	250	0	5,000	1900.00
500.300.480	Promo Activities & Legal Ads	167	250	0	100	-60.00
500.300.492	Recording & Other Fees	1,695	2,000	0	750	-62.50
500.300.510	Office Supplies	2,554	1,000	0	1,500	50.00
500.300.520	Operating Supplies	3,929	3,000	0	1,000	-66.67
500.300.540	Books, Pub., Sub., & Mbrshps	1,268	1,500	0	1,000	-33.33
500.600.640	Machinery & Equipment	0	1,000	0	250	-75.00
	Total City Clerk	54,658	85,342	0	91,833	7.61

CITY CLERK - 513

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	Possible 2008-2009 Hourly Rate
00013	Sylvia Sims	$ 33,485.71	$ 1,178.32	$ 34,664.03	$ 1,039.92	$ 35,703.95	N/A	$ 35,703.95	$ 17.17
00038	Smirna Martinez	$ 19,552.00	$ 686.40	$ 20,238.40	$ 607.15	$ 20,845.55	$ 1,503.00	$ 22,348.55	$ 10.02
	Total Department	**$ 53,037.71**	**$ 1,864.72**	**$ 54,902.43**	**$ 1,647.07**	**$ 56,549.50**	**$ 1,503.00**	**$ 58,052.50**	

Revised 8/22/2008

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** City Clerk

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 1,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	To cover expenses incurred for computer maintenance such as programming and updates
500.300.400	Travel and Training	$ 1,800.00	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..	Expenses for conferences, lodging, mileage (FACC, IIMC)
500.300.420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
500.300.460	Repairs & Maintenance	$ 250.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	To cover expenses for repair
500.300.470	Printing & Reproduction	$ 5,000.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	To cover the expense of Code Supplements and Annual Municipal Code web publication fee
500.300.480	Promo Activities & Legal Ads	$ 250.00	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.	Job ads
500.300.492	Recording & Other Fees	$ 2,000.00	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.	Recording of documents such as deeds, interlocal agreements, annexations etc.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.510	Office Supplies	$ 1,500.00	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.	To cover the expense of regular stock items, and office supplies needed to properly run the City Clerk's office.
500.300.520	Operating Supplies	$ 2,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Postage Expenses, Postage refill for postage meter
500.300.540	Books, Publications, Subscriptions & Memberships	$ 1,000.00	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.	To cover the membership dues for IIMC and FACC, and any law book updates
Capital Expenditures				
500.600.640	Machinery & Equipment	$ 1,000.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	In the event the need arises to purchase or update existing machinery/equipment

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 514 Legal Councel					
500.300.310 Professional Services	15,000	18,000	0	20,000	11.11
500.300.312 Professional Services - Other	-4,487	10,000	0	7,000	-30.00
500.300.400 Travel and Training	0	1,200	0	0	-100.00
500.300.470 Printing and Reproduction	0	0	0	250	0.00
500.300.480 Promo Activities & Legal Ads	11,255	10,000	0	6,500	-35.00
500.300.490 Other Current Charges	0	500	0	250	-50.00
500.300.492 Recording & Other Fees	60	500	0	200	-60.00
500.600.640 Machinery & Equipment	0	0	0	0	0.00
Total Legal Councel	21,828	40,200	0	34,200	-14.93

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** Legal Council

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 20,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Services of the city attorney and special attorneys.
500.300.312	Professional Services – Other	$ 7,000.00	Contracted services that are support for employee	Professional assistance requested and or required by the city attorney
500.300.400	Travel and Training	$ 1,200.00	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..	Florida Association of Municipal Attorney conference.
500.300.470	Printing & Reproduction	$ 500.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Forms, business cards, etc.
500.300.480	Promo Activities & Legal Ads	$ 10,000.00	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.	Legal advertisements
500.300.490	Other Current Charges	$ 250.00	Expenses of the City that are not classified elsewhere.	Misc. expenses of the city attorney
500.300.492	Recording & Other Fees	$ 500.00	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.	Recording fees for the clerk of courts.
Capital Expenditures				
500.600.640	Machinery & Equipment	$ -	Included in this category are expenditures for capital	None Requested

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 515 Comprehensive Planning					
500.300.310 Professional Services	0	15,000	0	25,000	66.67
Total Comprehensive Planning	0	15,000	0	25,000	66.67

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** Comprehensive Planning

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 25,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	This funding is for the citys annual contract with Central Florida Regional Planning Council. In addition there is extra funding allocated to cover the costs of the citys E.A.R. which is due.

CFRPC

CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

June 24, 2008

Ms. Cory Carrier, City Manager
City of Polk City
123 Broadway Blvd, SE
Polk City, FL 33868

Dear Ms. Carrier:

As we all struggle with budgeting this summer in preparation for FY 2008-09, we need to bring you up to date on the Central Florida Regional Planning Council's funding picture and how it relates to your City. In the current year, you have a continuing contract with CFRPC to provide routine planning services for Polk City. For FY 2008-2009, we are not recommending any increase in this contract. (Note: This contract has remained at the same base level for at least four years.)

This year CFRPC received funding from the State to prepare the first year of state-required Evaluation and Appraisal Reports (EARs) for your City. This update process for your Comprehensive Plan requires approximately 30 months to complete. The State Department of Community Affairs has notified us that there will be no funding for the second year of the EAR process.

We estimate the cost required to undertake this work will be $20,000 for your City. Our request is that you commit $10,000 for CFRPC services for EARs in FY 2008-09. With this, we will also commit to assisting you with updating your Capital Improvement Element (CIE) which must be adopted by December 1, 2008.

The CFRPC's revenue comes from many sources. At this point we expect to receive $450,000 less in state revenue in FY 2008-09 than in the current year. In order to maintain our staffing to serve you and our member local governments, we are asking for the following funding.

For FY 2008-09:

Planning Advisory Services	$15,000
2nd Year EAR	$10,000

If you need further information regarding this request, please contact Jennifer Codo-Salisbury, Director of Planning, at ext 178, Eva Hall, Administrative/Financial Director, at ext. 105, or me.

Sincerely,

Patricia M. Steed
Executive Director

RECEIVED
JUN 26 2008
BY:----------

555 East Church Street, Bartow, FL 33830-3931 • P.O. Box 2089, Bartow, FL 33831-2089
(863) 534-7130 • SUNCOM 515-2025 • FAX (863) 534-7138 • TOLL FREE (800) 297-8041 • Website www.cfrpc.org

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund						
Expenditures						
Dept: 516 Finance and Accounting						
500.100.120	Regular Salary - Wages	41,267	59,559	0	68,269	14.62
500.100.140	Overtime	171	770	0	1,899	146.50
500.100.160	Bonuses and Gift Certificates	100	200	0	200	0.00
500.100.210	Fica Taxes	3,020	4,615	0	5,368	16.31
500.100.220	Retirement Contribution	3,072	5,943	0	6,912	16.31
500.100.230	Life & Health Insurance	5,490	11,000	0	11,000	0.00
500.100.240	Worker's Compensation	249	386	0	449	16.31
500.300.320	Accounting and Auditing	0	0	0	0	0.00
500.300.400	Travel and Training	924	2,000	0	3,000	50.00
500.300.420	Education Reimbursement	0	0	0	0	0.00
500.300.450	Liability Insurance	27,618	0	0	0	0.00
500.300.460	Repairs and Maintenance	201	300	0	500	66.67
500.300.470	Printing and Reproduction	462	1,500	0	750	-50.00
500.300.480	Promo Activities & Legal Ads	54	750	0	0	-100.00
500.300.493	Equipment Rental	0	0	0	3,200	0.00
500.300.510	Office Supplies	105	750	0	750	0.00
500.300.520	Operating Supplies	1,969	2,000	0	500	-75.00
500.300.540	Books, Pub., Sub., & Mbrshps	50	500	0	250	-50.00
500.600.640	Machinery & Equipment	0	0	0	2,500	0.00
Total Finance and Accounting		84,753	90,273	0	105,547	16.92

FINANCE AND ACCOUNTING - 516

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	Possible 2008-2009 Hourly Rate
00001	Victoria Silva	$ 39,329.78	$ 1,381.22	$ 40,711.00	$ 1,221.33	$ 41,932.33	N/A	$ 41,932.33	$ 20.16
00024	Kelly Dowing	$ 24,710.40	$ 859.41	$ 25,569.81	$ 767.10	$ 26,336.91	$ 1,899.00	$ 28,235.91	$ 12.66
	Total Department	**$ 64,040.18**	**$ 2,240.63**	**$ 66,280.81**	**$ 1,988.43**	**$ 68,269.24**	**$ 1,899.00**	**$ 70,168.24**	

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** 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 fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.320	Accounting & Auditing	$ -	Cost of services for our annual audit.	
500.300.400	Travel and Training	$ 3,000.00	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..	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.
500.300.420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	No probable expenses of this nature are known or expected at this time.
500.300.440	Rentals & Leases	$ 3,200.00	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.	This account includes the Finance department's share of the equipment leases for the postage machine and the copier/printer.
500.300.450	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	
500.300.460	Repairs & Maintenance	$ 500.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	This budget amount is an estimate of maintenance or repair of any office machinery used specifically by this department.
500.300.470	Printing & Reproduction	$ 750.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	This amount is required for the purchase of office forms, envelopes, accounts payable and payroll checks as well as any costs associated with the preparation of the budget reports.
500.300.480	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.	No probable expenses of this nature are known or expected at this time.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.510	Office Supplies	$ 750.00	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.	These materials are necessary as normal operating expenses of this department.
500.300.520	Operating Supplies	$ 500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	The main item in this account is the department's share of the postage credited to the postage meter. Also included in this account is the purchase of the supplies necessary to prepare and send 1099's and W-2's at the close of the calendar year.
500.300.540	Books, Publications, Subscriptions & Memberships	$ 250.00	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.	The expenses budgeted here include the Finance Director's membership in the FGFOA and costs for subscriptions to government finance and HR publications.
Capital Expenditures				
500.600.640	Machinery & Equipment	$ 2,500.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	Check signing machine. With the growth of the city the signing of the checks has become onerous for council to complete

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 517 Debt Service Payments					
500.700.710 Principal	0	0	0	30,373	0.00
500.700.720 Interest	0	0	0	71,716	0.00
500.700.730 Other Debt Service Costs	0	0	0	0	0.00
500.700.733 Mandated Reserve	0	0	0	1,029	0.00
Total Debt Service Payments	0	0	0	103,118	0.00

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** Debt Service

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Debt Service				
500.700.710	Principal	$ 30,373.00	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	Debt Service for the Polk City Government Center
500.700.720	Interest	$ 71,716.02	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	Debt Service for the Polk City Government Center
500.700.730	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	
500.700.733	Mandated Reserve	$ 1,028.94	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	Debt Service for the Polk City Government Center

BOND SCHEDULE, 11/28/2007

Name of Borrower: City of Polk City			
Amount of Loan	1738570	Annual Interest Rate	0.04125
Number of Initial Interest Only Payments	0	Number of principal and/or Interest Payments	30
Payment Frequency	Annual	This is a split payment bond.	false
Principal Payment Units	1	Interest Payment Units	0.01

YEAR	PERIOD	NUMBER	PAYMENT	INTEREST	PRINCIPAL	BALANCE
2008	1	1	102089.02	71716.02	30373	1708197
2009	1	2	102089.13	70463.13	31626	1676571
2010	1	3	102088.56	69158.56	32930	1643641
2011	1	4	102089.2	67800.2	34289	1609352
2012	1	5	102088.77	66385.77	35703	1573649
2013	1	6	102089.03	64913.03	37176	1536473
2014	1	7	102088.52	63379.52	38709	1497764
2015	1	8	102088.77	61782.77	40306	1457458
2016	1	9	102089.15	60120.15	41969	1415489
2017	1	10	102088.93	58388.93	43700	1371789
2018	1	11	102089.3	56586.3	45503	1326286
2019	1	12	102089.3	54709.3	47380	1278906
2020	1	13	102088.88	52754.88	49334	1229572
2021	1	14	102088.85	50719.85	51369	1178203
2022	1	15	102088.88	48600.88	53488	1124715
2023	1	16	102088.5	46394.5	55694	1069021
2024	1	17	102089.12	44097.12	57992	1011029
2025	1	18	102088.95	41704.95	60384	950645
2026	1	19	102089.11	39214.11	62875	887770
2027	1	20	102088.52	36620.52	65468	822302
2028	1	21	102088.96	33919.96	68169	754133
2029	1	22	102088.99	31107.99	70981	683152
2030	1	23	102089.02	28180.02	73909	609243
2031	1	24	102089.28	25131.28	76958	532285
2032	1	25	102088.76	21956.76	80132	452153
2033	1	26	102089.32	18651.32	83438	368715
2034	1	27	102088.5	15209.5	86879	281836
2035	1	28	102088.74	11625.74	90463	191373
2036	1	29	102089.14	7894.14	94195	97178
2037	1	30	101186.6	4008.6	97178	0
TOTALS			**3061765.8**	**1323195.8**	**1738570**	

Warning: This schedule is an estimate of payments. Rural Development calculates interest amounts and principle reduction as of the date the payment is processed. Because over the life of the loan payments will be processed on dates other than the due date, the actual interest amounts and principle reduction will not match the schedule provided here.

RURAL DEVELOPMENT RESERVE ACCOUNT REQUIREMENTS

City of Polk City - Community Facility

BORROWER

Minimum Required
Reserve Account Deposit - Loan # 97-04

Loan Number	Fiscal Year End Date	Require Annual Deposit Amount	Required Cumulative Account Balance
97-04	9/30/08	$1,028.94	$1,028.94
97-04	9/30/09	$1,028.94	$2,057.88
97-04	9/30/10	$1,028.94	$3,086.82
97-04	9/30/11	$1,028.94	$4,115.76
97-04	9/30/12	$1,028.94	$5,144.70
97-04	9/30/13	$1,028.94	$6,173.64
97-04	9/30/14	$1,028.94	$7,202.58
97-04	9/30/15	$1,028.94	$8,231.52
97-04	9/30/16	$1,028.94	$9,260.46
97-04	9/30/17	$1,028.94	$10,289.40

TOTAL RESERVE DEPOSITS REQUIRED PER MONTH: **$85.75**

TOTAL RESERVE DEPOSITS REQUIRED PER YEAR: **$1,028.94** (one tenth of annual payment)

MAXIMUM/FULLY FUNDED RESERVE REQUIREMENT: **$10,289.40** Annual Payment

Actual Annual Reserve Account Deposit

To be completed by Borrower

Loan Number	Fiscal Year End Date	Deposit Amount	Cumulative Balance	Date Verified	Verified By:

Quarterly Report Tracking

DUE	1/31/2008
	4/30/2008
	7/30/2008
	10/30/2008

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 521 Law Enforcement					
500.300.310 Professional Services	122,050	283,103	0	310,000	9.50
500.300.460 Repairs and Maintenance	155	750	0	400	-46.67
500.300.510 Office Supplies	0	0	0	500	0.00
500.300.520 Operating Supplies	0	0	0	0	0.00
Total Law Enforcement	122,205	283,853	0	310,900	9.53

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** Law Enforcement

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 310,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Annual contract amount.
500.300.460	Repairs & Maintenance	$ 750.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	In order to utilize the radar for traffic enforcement operations it needs to calibrated and certified bi-annually. Minor repairs are sometimes needed to ensure the unit remains operational.
500.300.510	Office Supplies	$ 500.00	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.	The supplies are necessary for law enforcement operations, including but not limited to, the documentation of Offense/Incident Reports and other written communications, patrol notices, Crime Stoppers Bulletins, etc.
500.300.520	Operating Supplies	$ -	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	

City of Polk City

Memo

From: Sergeant Dan Cone

To: Cory Carrier, City Manager

Date: August 25, 2008

Re: 2008-2009 Budget

Due to the fact the previous budget was completed prior to the Sheriff's Office contract with the city for law enforcement operations the only expenditures were $174.00 for a bulletin board, and $178.00 for certification for the hand held radar speed measuring device. A dash board mount was also purchased for the radar to allow for additional traffic enforcement operations.

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund						
Expenditures						
Dept: 524 Building and Zoning						
500.100.120	Regular Salary - Wages	25,837	23,400	0	55,120	135.56
500.100.140	Overtime	0	0	0	0	0.00
500.100.160	Bonuses and Gift Certificates	200	200	0	100	-50.00
500.100.210	Fica Taxes	2,026	1,790	0	4,217	135.56
500.100.220	Retirement Contribution	2,609	2,305	0	5,429	135.56
500.100.230	Life & Health Insurance	0	0	0	0	0.00
500.100.240	Worker's Compensation	2,460	2,803	0	6,603	135.56
500.300.310	Professional Services	6,180	7,500	0	0	-100.00
500.300.311	Engineering Services	0	1,000	0	0	-100.00
500.300.312	Professional Services - Other	10,699	0	0	5,000	0.00
500.300.400	Travel and Training	15	500	0	5	-99.00
500.300.420	Education Reimbursement	0	0	0	0	0.00
500.300.460	Repairs and Maintenance	0	175	0	100	-42.86
500.300.470	Printing and Reproduction	411	500	0	150	-70.00
500.300.480	Promo Activities & Legal Ads	0	250	0	0	-100.00
500.300.492	Recording & Other Fees	0	0	0	0	0.00
500.300.493	Equipment Rental	0	0	0	0	0.00
500.300.510	Office Supplies	0	500	0	500	0.00
500.300.520	Operating Supplies	1,846	2,000	0	750	-62.50
500.300.540	Books, Pub., Sub., & Mbrshps	0	0	0	1,250	0.00
500.600.630	Imprvemnts Other than Building	0	0	0	0	0.00
500.600.640	Machinery & Equipment	0	0	0	0	0.00
Total Building and Zoning		52,284	42,923	0	79,224	84.57

BUILDING AND ZONING - 524

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	Possible 2008-2009 Hourly Rate
00016	Gene Kniffen	$ 55,120.00	$ -	$ 55,120.00	$ -	$ 55,120.00	N/A	$ 55,120.00	$ 26.50
	Total Department	**$ 55,120.00**	**$ -**	**$ 55,120.00**	**$ -**	**$ 55,120.00**	**$ -**	**$ 55,120.00**	

Gene is a contract worker who works up to 20 hours per week.

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** Building & 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 fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 16,700.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Inspection fee are running approx. $1,100 per month which is offset by $30.00 inspection fee charged builder, and additional $3,500 for other required services.
500.300.311	Engineering Services	$ 1,500.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	This service may be needed over the next year by the building dept. for review services along with back up for code enforcement by the building dept.
500.300.312	Professional Services – Other	$ 1,000.00	Contracted services that are support for employee	we have not used any services in the last year but we need some available for support over the next year
500.300.400	Travel and Training	$ 5.00	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..	to keep the account open
500.300.420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
500.300.460	Repairs & Maintenance	$ 100.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	To repair and maintain equipment in the building dept.
500.300.470	Printing & Reproduction	$ 150.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	With ability to print off our printers both card and letter head only need supplies.
500.300.480	Promo Activities & Legal Ads	$ 400.00	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.	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.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.492	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.	None Requested
500.300.493	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.	None Requested
500.300.510	Office Supplies	$ 500.00	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.	supplies of the day to day use in the building dept
500.300.520	Operating Supplies	$ 2,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Supplies needed in the day to day of the operation of the Building Dept.
500.300.540	Books, Publications, Subscriptions & Memberships	$ 1,250.00	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.	need to get a new set of building code book as changed and set SS for office and code enforcement along with membership to the southern building code
Capital Expenditures				
500.600.630	Improvements Other Than Buildings	$ -	Included in this category are expenditures for capital improvements over $500.00 in a given department.	None Requested
500.600.640	Machinery & Equipment	$ -	Included in this category are expenditures for capital	None Requested

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund						
Expenditures						
Dept: 529 Code Enforcement						
500.100.120	Regular Salary - Wages	21,001	32,452	0	29,570	-8.88
500.100.140	Overtime	87	1,272	0	2,133	67.70
500.100.160	Bonuses and Gift Certificates	100	100	0	100	0.00
500.100.210	Fica Taxes	1,598	2,580	0	2,425	-5.99
500.100.220	Retirement Contribution	2,099	3,322	0	3,123	-5.99
500.100.230	Life & Health Insurance	857	5,500	0	5,500	0.00
500.100.240	Worker's Compensation	2,231	3,034	0	3,037	0.11
500.300.400	Travel and Training	40	500	0	500	0.00
500.300.420	Education Reimbursement	0	0	0	0	0.00
500.300.460	Repairs and Maintenance	363	500	0	150	-70.00
500.300.464	Vehicle Fuel	0	0	0	2,000	0.00
500.300.465	Vehicle Maintenance	0	0	0	300	0.00
500.300.470	Printing and Reproduction	0	80	0	200	150.00
500.300.480	Promo Activities & Legal Ads	0	400	0	100	-75.00
500.300.492	Recording & Other Fees	0	300	0	250	-16.67
500.300.493	Equipment Rental	0	0	0	0	0.00
500.300.510	Office Supplies	139	400	0	400	0.00
500.300.520	Operating Supplies	3,321	3,000	0	500	-83.33
500.300.540	Books, Pub., Sub., & Mbrshps	45	300	0	100	-66.67
500.600.630	Imprvemnts Other than Building	0	1,000	0	0	-100.00
500.600.640	Machinery & Equipment	0	0	0	0	0.00
Total Code Enforcement		31,882	54,740	0	50,388	-7.95

CODE ENFORCEMENT - 529									
Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	Possible 2008-2009 Hourly Rate
00034	Delp, Kathleen	$ 27,747.20	$ 961.60	$ 28,708.80	$ 861.27	$ 29,570.07	$ 2,133.00	$ 31,703.07	$ 14.22
	Total Department	**$ 27,747.20**	**$ 961.60**	**$ 28,708.80**	**$ 861.27**	**$ 29,570.07**	**$ 2,133.00**	**$ 31,703.07**	

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** Code Enforcement

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.400	Travel and Training	$ 500.00	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..	I am planning on attending Code Enforcement classes and training in the upcoming year
500.300.420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
500.300.460	Repairs & Maintenance	$ 500.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	anticipated maintenance on computer, camera and SUV
500.300.464	Vehicle Fuel	$ -	Gasoline and diesel for the city's fleet of vehicles.	None Requested
500.300.465	Vehicle Maintenance	$ -	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	None Requested
500.300.470	Printing & Reproduction	$ 200.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	I would like to reinstitute the citation books for myself and the Sheriff's Deputies to hopefully quickly resolve common violations i.e. commercial vehicles, juvenile curfew, tall grass, distressed vehicles.
500.300.480	Promo Activities & Legal Ads	$ 200.00	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.	For materials I plan to obtain from local agencies to inform people about Code Enforcement and what they can do to help keep their neighborhoods in compliance.
500.300.492	Recording & Other Fees	$ 500.00	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.	With the increased foreclosure rate I am anticipating having to record liens on property for violations

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.493	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.	None Requested
500.300.510	Office Supplies	$ 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.	supplies for files, printing pictures etc
500.300.520	Operating Supplies	$ 3,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	this amount represents gas for SUV, memory for camera,
500.300.540	Books, Publications, Subscriptions & Memberships	$ 100.00	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.	Subscription for Code Enforcement publication
Capital Expenditures				
500.600.630	Improvements Other Than Buildings	$ 1,000.00	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.	
500.600.640	Machinery & Equipment	$ 1,000.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 534 Refuse/Sanitation					
500.300.341 Refuse Disposal - Residential	79,503	86,000	0	105,781	23.00
500.300.342 Refuse Disposal - Commercial	90,105	67,000	0	75,000	11.94
Total Refuse/Sanitation	*169,609*	*153,000*	*0*	180,781	18.16

City of Polk City
2008-2009 Budget
Expense Justification

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.341	Refuse Disposal – Residential	$ 105,780.84	Amounts paid by the City for the collection and disposal of curbside refuse. This amount is offset by the monthly collection of garbage fees.	
500.300.342	Refuse Disposal – Commercial	$ 75,000.00	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.	

PROPOSED AMENDED AGREEMENT
BETWEEN
THE CITY OF POLK CITY AND FLORIDA REFUSE

Amended agreement made _____, 2008 between the City of Polk City, Polk County, Florida, a Florida municipality, hereinafter referred to as "the City", and Republic Services of Florida L.P. d/b/a Florida Refuse hereinafter referred to as "the Contractor".

A. The parties are desirous of extending the term of the new agreement and modifying the provisions of the prior agreement by this amended agreement.

AGREEMENT

The prior agreement of the parties is modified, altered and changed in the following respect only:

1. **THE TERM OF THIS AGREEMENT** shall be for a period of Five (5) years with work commencing _____, 2008, and terminating at the end of _____, 2013, unless terminated or breached at an earlier date.
2. The rates and services for the residential and commercial customers are attached in Exhibit A.

EXHIBIT A

1. The new rate for residential services to the City of Polk City is $13.97 per resident per month. This rate will remain the same for the first three years then the Rate Revision terms under Section 5, Part B of the original agreement will apply. The new rates are $6.76 per cubic yard per month for commercial dumpster services and $25.41 per commercial hand pick up customer per month. The commercial rates will be adjustment after the first year according to the Rate Revision terms under Section 5, Part B of the original agreement.

2. Automated garbage collection will be provided once per week. The Contractor will provide, maintain and replace 95, 65 and 35 gallon totes as necessary for the residents of the City of Polk City. Additional totes will be provided at no additional charge when requested by the resident. The Contractor will own the totes. The Contractor will continue to provide curbside recycling as per our current agreement and collect recyclables once per week.

3. The Contractor will provide yard waste pick up will be every other week.

4. The Contractor will continue to provide two "Neighborhood Cleanups" each year as per our current agreement.

5. The Contractor will continue to provide service for vacant lots that accumulate vegetation at no charge to the City of Polk City. The Contractor will turn these receipts into the City for their records.

6. The City of Polk City will receive a 15% Franchise Fee for the total commercial and residential gross billings that the Contractor submits. The minimum monthly franchise fee will be $1,382.00.

7. The new automated service will be implemented during the month of October 2008.

City of Polk City,
A Florida Municipality

By: _____
City Manager or Designee

Republic Services of Florida L. P. d/b/a
Florida Refuse

By: _____
General Manager

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund						
Expenditures						
Dept: 539 General Government Buildings						
500.100.120	Regular Salary - Wages	5,445	5,366	0	0	-100.00
500.100.140	Overtime	0	0	0	0	0.00
500.100.160	Bonuses and Gift Certificates	100	100	0	0	-100.00
500.100.210	Fica Taxes	417	411	0	0	-100.00
500.100.220	Retirement Contribution	536	529	0	0	-100.00
500.100.230	Life & Health Insurance	0	0	0	0	0.00
500.100.240	Worker's Compensation	586	514	0	0	-100.00
500.300.312	Professional Services - Other	0	0	0	14,000	0.00
500.300.411	City Hall - Communication	8,933	10,000	0	10,000	0.00
500.300.412	Woman's Club - Communication S	0	1,000	0	600	-40.00
500.300.413	Public Works Communication	5,135	4,500	0	600	-86.67
500.300.431	City Hall - Utilities	4,651	6,000	0	10,800	80.00
500.300.432	Woman's Club - Utilities	-1,558	2,500	0	1,000	-60.00
500.300.433	Public Works - Utilities	2,618	2,500	0	2,000	-20.00
500.300.440	Rentals and Leases	1,822	2,000	0	250	-87.50
500.300.461	City Hall - Repairs & Maint.	2,876	1,000	0	3,000	200.00
500.300.462	Women's Club - Repairs & Maint	0	2,500	0	500	-80.00
500.300.463	Public Works Repairs & Mainten	1,582	1,500	0	2,500	66.67
500.300.470	Printing and Reproduction	0	0	0	0	0.00
500.300.521	City Hall - Operating Supplies	5,926	10,000	0	8,000	-20.00
500.300.522	Women's Club - Operating Suppl	0	1,000	0	500	-50.00
500.300.523	Public Works - Operating Suppl	3,144	2,800	0	500	-82.14
500.600.620	Buildings	0	0	0	0	0.00
500.600.631	City Hall - Improv. O/T Bldgs	0	0	0	0	0.00
500.600.632	Womens Club - Improv. O/T Bldg	0	3,000	0	0	-100.00
500.600.633	Public Works - Improv. O/T Bld	0	0	0	0	0.00
500.600.641	City Hall - Mach. & Equip.	5,111	0	0	0	0.00
500.600.642	Womens Club - Mach. & Equip.	0	0	0	0	0.00
500.600.643	Public Works - Mach. & Equip.	3,219	0	0	0	0.00
500.600.650	Construction In Progress	1,411,052	0	0	0	0.00
Total General Government Buildings		1,461,595	57,220	0	54,250	-5.19

City of Polk City
2008-2009 Budget
Expense Justification

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 14,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Cleaning contract for the buildings, fire extinguishing inspections, termite contract and computer service on the mainframe.
500.300.411	City Hall – Communication	$ 20,000.00	Expenditures for communication services utilized by the City.	Brighthouse, nextel, AT&T, Comtel and Paetec
500.300.412	Woman's Club – Communication	$ -	Expenditures for communication services utilized by the City.	Telephone service
500.300.413	Public Works - Communication	$ 1,000.00	Expenditures for communication services utilized by the City.	Telephone service
500.300.431	City Hall – Utilities	$ 10,800.00	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.	Polk City Utilities, Lakeland Electric
500.300.432	Woman's Club – Utilities	$ 1,000.00	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.	Polk City Utilities, Lakeland Electric
500.300.433	Public Works – Utilities	$ 2,000.00	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.	Polk City Utilities, Lakeland Electric
500.300.461	City Hall – Repairs & Maintenance	$ 8,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Rountine maintenance on the building and grounds.Keeping City Hall appearance acceptable

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.462	Woman's Club – Repairs & Maintenance	$ 2,500.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Rountine maintenance on the building and grounds.
500.300.463	Public Works – Repairs & Maintenance	$ 2,500.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Rountine maintenance on the building and grounds.
500.300.521	City Hall – Operating Supplies	$ 2,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Supplies needed to upkeep the buildings and the grounds (Fountain items, fuel for the generator ,
500.300.522	Woman's Club – Operating Supplies	$ 2,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Supplies needed to upkeep the buildings and the grounds.
500.300.523	Public Works – Operating Supplies	$ 2,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Supplies needed to upkeep the buildings and the grounds.
Capital Expenditures				
500.600.631	City Hall – 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.	None Requested
500.600.632	Woman's Club – 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.	None Requested
500.600.633	Public Works – 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.	None Requested
	City Hall – Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	None Requested

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
	Woman's Club – Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	None Requested
	Public Works - Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	None Requested
500.600.650	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	None Requested
500.600.660	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.	None Requested

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 541 Roads & Streets					
500.100.120 Regular Salary - Wages	131,573	142,022	0	91,551	-35.54
500.100.140 Overtime	693	7,181	0	7,530	4.85
500.100.160 Bonuses and Gift Certificates	500	600	0	400	-33.33
500.100.210 Fica Taxes	9,525	11,414	0	7,580	-33.59
500.100.220 Retirement Contribution	11,743	14,697	0	9,760	-33.59
500.100.230 Life & Health Insurance	20,839	22,000	0	11,000	-50.00
500.100.240 Worker's Compensation	11,383	14,083	0	7,846	-44.29
500.300.310 Professional Services	214	1,000	0	1,000	0.00
500.300.311 Engineering Services	0	0	0	1,000	0.00
500.300.315 Inmate Labor	0	0	0	19,000	0.00
500.300.400 Travel and Training	1,445	1,500	0	500	-66.67
500.300.420 Education Reimbursement	0	0	0	0	0.00
500.300.430 Utilities	31,958	28,000	0	25,000	-10.71
500.300.440 Rentals and Leases	95	250	0	250	0.00
500.300.460 Repairs and Maintenance	8,068	6,000	0	6,000	0.00
500.300.464 Vehicle Fuel	0	0	0	1,700	0.00
500.300.465 Vehicle Maintenance	0	0	0	500	0.00
500.300.480 Promo Activities & Legal Ads	30	0	0	0	0.00
500.300.492 Recording & Other Fees	0	0	0	0	0.00
500.300.493 Equipment Rental	0	0	0	100	0.00
500.300.510 Office Supplies	473	575	0	500	-13.04
500.300.520 Operating Supplies	12,685	14,000	0	4,000	-71.43
500.300.524 Chemicals	0	0	0	250	0.00
500.300.525 Uniforms	0	0	0	5,000	0.00
500.300.530 Road Materials & Supplies	645	1,200	0	1,000	-16.67
500.300.540 Books, Pub., Sub., & Mbrshps	396	525	0	125	-76.19
500.600.630 Imprvemnts Other than Building	45,398	0	0	0	0.00
500.600.635 Pond Restoration	13,792	0	0	0	0.00
500.600.640 Machinery & Equipment	13,377	0	0	32,000	0.00
500.600.650 Construction In Progress	64,508	0	0	0	0.00
Total Roads & Streets	379,340	265,048	0	233,591	-11.87

STREETS - 541

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	Possible 2008-2009 Hourly Rate
00005	Walker, Linda	$ 27,435.20	$ 952.49	$ 28,387.69	$ 2,144.00	$ 30,531.69	$ 2,202.00	$ 32,733.69	$ 14.68
00002	Forsburg, John*	$ 17,784.00	$ 639.60	$ 18,423.60	$ 2,870.40	$ 21,294.00	$ 2,047.50	$ 23,341.50	$ 13.65
00010	Harmon, Clifton *	$ 16,239.60	$ 561.60	$ 16,801.20	$ 514.80	$ 17,316.00	$ 1,665.00	$ 18,981.00	$ 11.10
00040	Whitehead, Jeremy	$ 21,028.80	$ 728.00	$ 21,756.80	$ 652.70	$ 22,409.50	$ 1,615.50	$ 24,025.00	$ 10.77
	Total Department	**$ 82,487.60**	**$ 2,881.69**	**$ 85,369.29**	**$ 6,181.90**	**$ 91,551.19**	**$ 7,530.00**	**$ 99,081.19**	

*This is a 30 hour per week position.

City of Polk City
2008-2009 Budget
Expense Justification

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 1,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	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.
500.300.311	Engineering Services	$ 1,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
500.300.315	Inmate Labor	$ 19,000.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	Inmate services are needed because the department is under staffed. The inmates helps the department complete daily activities and small projects.
500.300.400	Travel and Training	$ 500.00	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..	Travel and training that is needed for city employees to equipped them with the skills that is needed to performs public works duties
500.300.420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
500.300.430	Utilities	$ 25,000.00	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.	Street Lighting
500.300.440	Rentals & Leases	$ 2,500.00	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.	Equipment that is needed to perform task around the City, that the City doesn't have.
500.300.460	Repairs & Maintenance	$ 25,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Keeping roadways safe, pot hole repair, stop sign repair, road repair.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.464	Vehicle Fuel	$ 1,700.00	Gasoline and diesel for the city's fleet of vehicles.	Fuel to operate the streets truck
500.300.465	Vehicle Maintenance	$ 500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance (oil change, brakes, tires, wiperblades)
500.300.480	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.	None Requested
500.300.492	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.	None Requested
500.300.493	Equipment Rental	$ 500.00	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.	Renting equipment that is needed to complete task and projects (dump trucks, pressure washer, packer)
500.300.510	Office Supplies	$ 500.00	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.	Buying pencils, pens, paper. These items are needed for daily tasks.
500.300.520	Operating Supplies	$ 14,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Daily operating supplies to maintain the department
500.300.524	Chemicals	$ 250.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Buying the needed chemicals to keep lawns green and absent of insects.
500.300.525	Uniforms	$ 5,000.00	Uniform expense for the public works department. This includes safety clothing and work boots.	Uniform rentals foe the personal in the Public Works Department
500.300.530	Road Materials & Supplies	$ 1,000.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	Purchase of materials for road repairs to keep the City's road safe to drive on

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.540	Books, Publications, Subscriptions & Memberships	$ 500.00	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.	Purchase of books for Roads and Streets for reference on street and parks repair.
Capital Expenditures				
500.600.640	Machinery & Equipment	$ 32,000.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	Purchase of a Dump truck & Air Compressor. The Dump Truck will allow the City to haul materials (hot asphalt, mulch, dirt) that are needed for repairs around the City. The City needs a industrial air compressor to replace the one we have now, we have been having to do multiple repair on the one we have now

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund						
Expenditures						
Dept: 571 Library						
500.100.120	Regular Salary - Wages	26,075	36,654	0	59,513	62.37
500.100.140	Overtime	0	0	0	4,004	0.00
500.100.160	Bonuses and Gift Certificates	100	200	0	200	0.00
500.100.210	Fica Taxes	2,020	2,804	0	4,553	62.37
500.100.220	Retirement Contribution	2,618	3,610	0	5,862	62.37
500.100.230	Life & Health Insurance	1,483	5,500	0	11,000	100.00
500.100.240	Worker's Compensation	141	235	0	381	62.37
500.300.400	Travel and Training	0	200	0	200	0.00
500.300.410	Communication Services	562	1,000	0	600	-40.00
500.300.420	Education Reimbursement	0	0	0	5,000	0.00
500.300.430	Utilities	3,822	5,000	0	3,500	-30.00
500.300.460	Repairs and Maintenance	1,519	2,000	0	1,000	-50.00
500.300.470	Printing and Reproduction	0	100	0	100	0.00
500.300.480	Promo Activities & Legal Ads	493	1,000	0	1,000	0.00
500.300.510	Office Supplies	295	750	0	800	6.67
500.300.520	Operating Supplies	1,324	1,500	0	1,000	-33.33
500.300.540	Books, Pub., Sub., & Mbrshps	515	800	0	800	0.00
500.600.620	Buildings	0	0	0	500,000	0.00
500.600.630	Imprvemnts Other than Building	0	0	0	0	0.00
500.600.640	Machinery & Equipment	3,219	10,000	0	10,000	0.00
500.600.660	Books, Pub & Library Materials	4,070	10,000	0	10,000	0.00
Total Library		48,254	81,353	0	619,512	661.52

LIBRARY - 571

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	Possible 2008-2009 Hourly Rate
00041	Barrett, Mary Ellin	$ 32,510.40	$ 1,044.00	$ 33,554.40	$ 1,109.63	$ 34,664.03	$ 2,500.50	$ 37,164.53	$ 16.67
	Vacant			$ 20,238.40	$ 607.15	$ 20,845.55	$ 1,503.00	$ 22,348.55	$ 10.02
	Total Department	**$ 32,510.40**	**$ 1,044.00**	**$ 53,792.80**	**$ 1,716.78**	**$ 55,509.58**	**$ 4,003.50**	**$ 59,513.08**	

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** Library

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 8,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Cleaning Services, pest control etc.
500.300.312	Professional Services – Other	$ 1,000.00	Contracted services that are support for employee	Library programs for the public.
500.300.400	Travel and Training	$ 200.00	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..	For mandatory cataloger classes and further training on the horizon library system
500.300.410	Communication Services	$ 1,000.00	Expenditures for communication services utilized by the City.	Phone service
500.300.420	Education Reimbursement	$ 5,000.00	Reimbursement for higher education directly related to position or job duties.	
500.300.430	Utilities	$ 5,000.00	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.	Electric, water, sewer services
500.300.460	Repairs & Maintenance	$ 2,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Upkeep of computers and equipment
500.300.510	Office Supplies	$ 800.00	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.	Office supplies, book wrapping supplies

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.520	Operating Supplies	$ 1,500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
500.300.540	Books, Publications, Subscriptions & Memberships	$ 800.00	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.	Newspaper, magazine subscriptions, Library memberships
Capital Expenditures				
500.600.620	Buildings	$ 500,000.00	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.	Add-on to the library.
500.600.640	Machinery & Equipment	$ 5,000.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	for the purchase of new computer equipment or furniture
500.600.660	Books, Publications & Library Materials	$ 10,000.00	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.	Purchase of new books and materials for the library

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 572 Parks					
500.300.430 Utilities	4,954	7,000	0	3,500	-50.00
500.300.460 Repairs and Maintenance	4,980	5,000	0	3,500	-30.00
500.300.493 Equipment Rental	0	0	0	0	0.00
500.300.520 Operating Supplies	1,419	1,500	0	1,200	-20.00
500.600.610 Land	0	0	0	0	0.00
500.600.630 Imprvemnts Other than Building	0	232,584	0	29,224	-87.44
500.600.640 Machinery & Equipment	0	0	0	14,600	0.00
Total Parks	11,353	246,084	0	52,024	-78.86

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** Parks

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.430	Utilities	$ 3,500.00	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.	Lighting and electric for the parks
500.300.460	Repairs & Maintenance	$ 5,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Routine maintenance on the parks to keep them in good working order.
500.300.493	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.	
500.300.520	Operating Supplies	$ 1,500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Materials for the upkeep of the parks such as mulch, sod, fertilizer, ect.
Capital Expenditures				
500.600.630	Improvements Other Than Buildings	$ 29,224.00	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.	New skateboard park.
500.600.640	Machinery & Equipment	$ 14,600.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	Purchase of a Scag, Line Trimmer, Edger and blower. Purchase of a power washer.

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 574 Special Events					
500.300.440 Rentals and Leases	0	0	0	500	0.00
500.300.470 Printing and Reproduction	0	0	0	250	0.00
500.300.480 Promo Activities & Legal Ads	0	0	0	1,500	0.00
500.300.490 Other Current Charges	0	0	0	250	0.00
Total Special Events	0	0	0	2,500	0.00

City of Polk City
2008-2009 Budget
Expense Justification

Fund: General **Department:** 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 fifteen-digit number. The first three indicate the fund, and the second three digits represent the department, the third three represent the category of expense, and the fourth three indicate the expense code or object classification code. The fifth three are zero filled and are for system purposes only. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City.

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.440	Rentals & Leases	$ 500.00	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.	
500.300.470	Printing & Reproduction	$ 250.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	
500.300.480	Promo Activities & Legal Ads	$ 1,500.00	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.	City functions such as the Christmas parade, Halloween, and the July 4th bash.
500.300.490	Other Current Charges	$ 250.00	Expenses of the City that are not classified elsewhere.	

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Dept: 590 Non-Departmental					
500.300.310 Professional Services	4,730	5,000	0	5,000	0.00
500.300.312 Professional Services - Other	64,946	15,000	0	15,000	0.00
500.300.320 Accounting and Auditing	4,776	11,000	0	12,000	9.09
500.300.420 Education Reimbursement	0	5,000	0	0	-100.00
500.300.450 Liability Insurance	0	35,000	0	20,000	-42.86
500.600.590 Depreciation Expense	0	0	0	0	0.00
500.700.710 Principal	0	17,244	0	0	-100.00
500.700.720 Interest	61,124	73,889	0	0	-100.00
500.700.730 Other Debt Service Costs	16,721	15,000	0	0	-100.00
500.900.991 Aids to Private Organizations	275	0	0	0	0.00
500.900.992 Unemployment Claims	3,490	250	0	250	0.00
500.900.993 Transfer to Reserve	0	8,173	0	60,299	637.78
500.900.994 Bank Fees	710	500	0	500	0.00
500.900.996 Bad Debt	-3,227	7,000	0	5,000	-28.57
500.900.998 Fund Balance - Out of Balance	0	0	0	0	0.00
500.900.999 Other Non-Operating Charges	6,176	0	0	0	0.00
Total Non-Departmental	159,721	193,056	0	118,049	-38.85

Town of Polk City

	Prior Year *Actual*	Current Yr Amended *Budget*	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - General Fund					
Expenditures					
Total Expenditures	2,744,528	1,783,396	0	2,252,482	26.30
Total General Fund	418,104	2	0	1	-29.56

City of Polk City
2008-2009 Budget
Expense Justification

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 5,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Alarm Services, computer services.
500.300.312	Professional Services – Other	$ 15,000.00	Contracted services that are support for employee	Civic Plus, Polk County Property Appraiser, Fund Balance.
500.300.320	Accounting & Auditing	$ 12,000.00	Cost of services for our annual audit.	
500.300.450	Liability Insurance	$ 20,000.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	
Capital Expenditures				
500.600.590	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.	
Debt Service				
500.700.710	Principal		Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	The expenses for this have been moved to department 517 as required under the State of Florida chart of accounts.
500.700.720	Interest		Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	
500.700.730	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	
500.700.733	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	

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
Other Uses				
500.900.991	Aids to Private Organizations.	$ 4,000.00	Amounts provided to community organizations which provide services to the residents of Polk City.	
500.900.992	Unemployment Claims.	$ 250.00	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.	
500.900.993	Transfer to Reserve		Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
500.900.994	Bank Fees.	$ 500.00	Amounts charged by Colonial Bank for the services provided.	
500.900.996	Bad Debt Expense	$ 5,000.00	The city must offset utility bad debts with this line.	
500.900.999	Other Non-Operating Charges.		Amounts that are expensed that are not a part of the operations of the City.	

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 002 - Sewer						
Revenues						
329.000.000	Other Lic./Fee/Permits	0	0	0	0	0.00
331.350.000	Sewer/Wastewater Grants	0	0	0	0	0.00
331.510.000	CDBG	0	0	0	0	0.00
343.500.000	Sewer Utility Revenue	60,710	75,000	0	534,000	612.00
359.000.000	Late Fees	6,259	5,000	0	12,000	140.00
359.100.000	Other Fines and/or Forfeitures	0	0	0	0	0.00
361.100.000	Interest Income	634	250	0	600	140.00
363.100.000	Connection Fees	166	0	0	0	0.00
363.200.000	Priviledge Fee	0	0	0	0	0.00
363.231.000	Sewer Impact Fees	480,955	220,750	0	105,960	-52.00
369.000.000	Misc. Income	0	0	0	0	0.00
369.100.000	Refund of Overpayments	0	0	0	0	0.00
369.300.000	Reappropriation of Surplus	0	0	0	0	0.00
370.000.000	Monthly Fees	0	0	0	0	0.00
382.200.000	Transfer from Utility Fund	0	0	0	0	0.00
385.000.000	Bond Proceeds	162,645	0	0	0	0.00
386.000.000	USDA Grant Proceeds	0	0	0	0	0.00

Town of Polk City

	Prior Year *Actual*	Current Yr Amended *Budget*	Current Year *Estimate*	Next Year Adopted Budget	Budget Percent Change
Fund: 002 - Sewer					
Revenues					
Total Revenues	711,368	301,000	0	652,560	116.80

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 002 - Sewer						
Expenditures						
Dept: 519 Wastewater Administration						
500.100.120	Regular Salary - Wages	0	0	0	0	0.00
500.100.130	Other Salaries and Wages	0	0	0	0	0.00
500.100.140	Overtime	0	0	0	0	0.00
500.100.160	Bonuses and Gift Certificates	0	0	0	0	0.00
500.100.210	Fica Taxes	0	0	0	0	0.00
500.100.220	Retirement Contribution	0	0	0	0	0.00
500.100.230	Life & Health Insurance	0	0	0	0	0.00
500.100.240	Worker's Compensation	0	0	0	0	0.00
500.300.290	Contract Labor	0	0	0	0	0.00
500.300.310	Professional Services	0	0	0	0	0.00
500.300.311	Engineering Services	0	0	0	0	0.00
500.300.312	Professional Services - Other	0	0	0	0	0.00
500.300.320	Accounting and Auditing	0	0	0	12,000	0.00
500.300.400	Travel and Training	0	0	0	0	0.00
500.300.410	Communication Services	0	0	0	0	0.00
500.300.420	Education Reimbursement	0	0	0	0	0.00
500.300.440	Rentals and Leases	0	0	0	0	0.00
500.300.450	Liability Insurance	0	0	0	20,000	0.00
500.300.460	Repairs and Maintenance	0	0	0	0	0.00
500.300.470	Printing and Reproduction	0	0	0	4,000	0.00
500.300.480	Promo Activities & Legal Ads	0	0	0	0	0.00
500.300.490	Other Current Charges	0	0	0	0	0.00
500.300.492	Recording & Other Fees	0	0	0	1,500	0.00
500.300.493	Equipment Rental	0	0	0	5,400	0.00
500.300.510	Office Supplies	0	0	0	400	0.00
500.300.520	Operating Supplies	0	0	0	7,000	0.00
500.300.540	Books, Pub., Sub., & Mbrshps	0	0	0	0	0.00
500.600.640	Machinery & Equipment	0	0	0	2,500	0.00
500.700.710	Principal	0	0	0	69,716	0.00
500.700.720	Interest	0	0	0	355,886	0.00
500.700.730	Other Debt Service Costs	0	0	0	0	0.00
500.700.733	Mandated Reserve	0	0	0	3,215	0.00
500.900.920	Transfer to General Fund	0	0	0	0	0.00
500.900.992	Unemployment Claims	0	0	0	250	0.00
500.900.993	Transfer to Reserve	0	0	0	5,993	0.00
500.900.994	Bank Fees	0	0	0	200	0.00
500.900.996	Bad Debt	0	0	0	1,000	0.00
500.900.999	Other Non-Operating Charges	0	0	0	0	0.00
Total Wastewater Administration		0	0	0	489,060	0.00

WASTEWATER ADMINISTRATION - 519

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	2008-2009 Hourly Rate
	Vacant	$ -	$ -	$ 23,400.00	$ 702.00	$ 24,102.00	$ 1,738.50	$ 25,840.50	$ 11.59
	Total Department	**$ -**	**$ -**	**$ 23,400.00**	**$ 702.00**	**$ 24,102.00**	**$ 1,738.50**	**$ 25,840.50**	

City of Polk City
2008-2009 Budget
Expense Justification

Fund: Wastewater **Department:** Wastewater Administration

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.320	Accounting & Auditing	$ 12,000.00	Cost of services for our annual audit.	
500.300.400	Travel and Training	$ 500.00	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..	
500.300.420	Education Reimbursement		Reimbursement for higher education directly related to position or job duties.	
500.300.450	Liability Insurance	$ 20,000.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	
500.300.470	Printing & Reproduction	$ 4,000.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Printing of payment receipt books, bill heads, late bills, billing envelopes and payment return envelopes.
500.300.492	Recording & Other Fees	$ 1,500.00	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.	
500.300.493	Equipment Rental	$ 5,400.00	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.	This account includes the Wastewater Fund's share of the equipment leases for the postage machine, the copier/printer/ and the mailer (bill stuffer) machine used for the monthly billing process.
500.300.510	Office Supplies	$ 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.	General office supplies.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.520	Operating Supplies	$ 7,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Mainly this account carries the large postage expense associated with the billing process. In addition, it includes the purchase of the Wastewater fund's accounts payable checks.
Capital Expenditures				
500.600.610	Land	$ 1,057,000.00	Expenditures for the purchase of land. The purchase of the site for the new City hall complex was expensed under this line in 2003.	Purchase of the Mt. Olive Sprayfields
500.600.640	Machinery & Equipment	$ 2,500.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	1/3 o the expense of the check signing machine
Debt Service				
500.700.710	Principal	$ 69,716.07	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	2009 USDA Bond payment - $8,300 2008 Polk County Land Purchase Agreement - $61,416.07 2008 Suntrust Payment - No Principal Due
500.700.720	Interest	$ 355,886.25	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	2009 USDA Bond payment - $22,916.25 2008 Polk County Land Purchase Agreement - $112,970.00 2008 Suntrust Payment - $220,000
500.700.730	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	
500.700.733	Mandated Reserve	$ 3,215.00	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	USDA Required reserve
Other Uses				
500.900.920	Transfer to General Fund	$ 50,000.00	Dividends transferred to the General Fund from the Utility Funds.	
500.900.992	Unemployment Claims.	$ 250.00	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.	

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.900.993	Transfer to Reserve		Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
500.900.994	Bank Fees.	$ 200.00	Amounts charged by Colonial Bank for the services provided.	
500.900.996	Bad Debt Expense	$ 1,000.00	The city must offset utility bad debts with this line.	Amounts uncollectible from Utility customers.
500.900.999	Other Non-Operating Charges.		Amounts that are expensed that are not a part of the operations of the City.	

Amortization Schedule

The client has requested that the appraiser compile an amortization schedule for the potential purchase of the subject properties by the City of Polk City. The client has dictated the terms of the schedule to be 10 annual payments beginning February 12, 2009, with an annual interest rate of 11%. The appraiser has included both values, $970,000 Location A and $57,000 Location B, for a total beginning principle of $1,027,000. The amortization schedule is presented below.

Enter Values	
Loan Amount	$ 1,027,000.00
Annual Interest Rate	11.00 %
Loan Period in Years	10
Number of Payments Per Year	1
Start Date of Loan	2/12/2008
Optional Extra Payments	$ -

Loan Summary	
Scheduled Payment	$ 174,386.07
Scheduled Number of Payments	10
Actual Number of Payments	10
Total Early Payments	$ -
Total Interest	$ 716,860.66

Pmt No.	Payment Date	Beginning Balance	Scheduled Payment	Extra Payment	Total Payment	Principal	Interest	Ending Balance
1	2/12/2009	$ 1,027,000.00	$ 174,386.07	$ -	$ 174,386.07	$ 61,416.07	$ 112,970.00	$ 965,583.93
2	2/12/2010	965,583.93	174,386.07	-	174,386.07	68,171.83	106,214.23	897,412.10
3	2/12/2011	897,412.10	174,386.07	-	174,386.07	75,670.73	98,715.33	821,741.37
4	2/12/2012	821,741.37	174,386.07	-	174,386.07	83,994.52	90,391.55	737,746.85
5	2/12/2013	737,746.85	174,386.07	-	174,386.07	93,233.91	81,152.15	644,512.94
6	2/12/2014	644,512.94	174,386.07	-	174,386.07	103,489.64	70,896.42	541,023.30
7	2/12/2015	541,023.30	174,386.07	-	174,386.07	114,873.50	59,512.56	426,149.79
8	2/12/2016	426,149.79	174,386.07	-	174,386.07	127,509.59	46,876.48	298,640.21
9	2/12/2017	298,640.21	174,386.07	-	174,386.07	141,535.64	32,850.42	157,104.56
10	2/12/2018	157,104.56	174,386.07	-	157,104.56	139,823.06	17,281.50	0.00

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 002 - Sewer						
Expenditures						
Dept: 535 Wastewater Operations						
500.100.120	Regular Salary - Wages	0	0	0	0	0.00
500.100.130	Other Salaries and Wages	0	0	0	0	0.00
500.100.140	Overtime	0	0	0	0	0.00
500.100.160	Bonuses and Gift Certificates	0	0	0	0	0.00
500.100.210	Fica Taxes	0	0	0	0	0.00
500.100.220	Retirement Contribution	0	0	0	0	0.00
500.100.230	Life & Health Insurance	0	0	0	0	0.00
500.100.240	Worker's Compensation	0	0	0	0	0.00
500.300.290	Contract Labor	0	0	0	0	0.00
500.300.310	Professional Services	-38,126	2,000	0	1,000	-50.00
500.300.311	Engineering Services	-159,003	10,000	0	10,000	0.00
500.300.312	Professional Services - Other	-12,987	5,000	0	2,000	-60.00
500.300.315	Inmate Labor	0	0	0	0	0.00
500.300.400	Travel and Training	1,048	0	0	0	0.00
500.300.410	Communication Services	597	2,000	0	1,000	-50.00
500.300.420	Education Reimbursement	0	0	0	0	0.00
500.300.430	Utilities	39,601	30,000	0	11,000	-63.33
500.300.440	Rentals and Leases	1,104	1,100	0	500	-54.55
500.300.450	Liability Insurance	13,809	17,500	0	0	-100.00
500.300.460	Repairs and Maintenance	2,106	2,000	0	10,000	400.00
500.300.464	Vehicle Fuel	0	0	0	0	0.00
500.300.465	Vehicle Maintenance	0	0	0	0	0.00
500.300.470	Printing and Reproduction	226	0	0	0	0.00
500.300.480	Promo Activities & Legal Ads	0	0	0	0	0.00
500.300.490	Other Current Charges	8,500	0	0	0	0.00
500.300.492	Recording & Other Fees	0	0	0	1,000	0.00
500.300.493	Equipment Rental	0	0	0	500	0.00
500.300.510	Office Supplies	0	0	0	0	0.00
500.300.520	Operating Supplies	2,035	10,000	0	6,000	-40.00
500.300.525	Uniforms	0	0	0	0	0.00
500.300.540	Books, Pub., Sub., & Mbrshps	85	0	0	0	0.00
500.600.590	Depreciation Expense	35,239	0	0	0	0.00
500.600.610	Land	0	0	0	0	0.00
500.600.620	Buildings	0	0	0	0	0.00
500.600.630	Imprvemnts Other than Building	-84,525	0	0	0	0.00
500.600.634	SCADA System	0	0	0	0	0.00
500.600.640	Machinery & Equipment	0	0	0	0	0.00
500.600.650	Construction In Progress	1,590,393	0	0	0	0.00
500.600.660	Books, Pub & Library Materials	0	0	0	0	0.00
500.700.710	Principal	300	7,900	0	0	-100.00
500.700.720	Interest	119,499	85,000	0	0	-100.00
500.700.730	Other Debt Service Costs	4,018	0	0	0	0.00
500.700.733	Mandated Reserve	0	3,215	0	0	-100.00
500.900.920	Transfer to General Fund	0	0	0	0	0.00
500.900.994	Bank Fees	0	0	0	0	0.00
500.900.998	Fund Balance - Out of Balance	0	0	0	0	0.00
Total Wastewater Operations		1,523,920	175,715	0	43,000	-75.53

WASTEWATER OPERATIONS - 535

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	2008-2009 Hourly Rate
	Vacant	$ -	$ -	$ 23,400.00	$ 702.00	$ 24,102.00	$ 1,738.50	$ 25,840.50	$ 11.59
	Vacant	$ -	$ -	$ 21,756.80	$ 652.70	$ 22,409.50	$ 1,615.50	$ 24,025.00	$ 10.77
	Total Department	**$ -**	**$ -**	**$ 45,156.80**	**$ 1,354.70**	**$ 46,511.50**	**$ 3,354.00**	**$ 49,865.50**	

City of Polk City
2008-2009 Budget
Expense Justification

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 1,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	
500.300.311	Engineering Services	$ 10,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
500.300.312	Professional Services – Other	$ 3,000.00	Contracted services that are support for employee	
500.300.315	Inmate Labor	$ 40,800.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	
500.300.400	Travel and Training	$ 1,200.00	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..	
500.300.410	Communication Services	$ 1,000.00	Expenditures for communication services utilized by the City.	
500.300.420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	
500.300.430	Utilities	$ 11,000.00	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.	
500.300.440	Rentals & Leases	$ 1,000.00	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.	

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.450	Liability Insurance	$ 12,000.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	
500.300.460	Repairs & Maintenance	$ 10,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	
500.300.464	Vehicle Fuel	$ 5,400.00	Gasoline and diesel for the citys fleet of vehicles.	
500.300.465	Vehicle Maintenance	$ 1,500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	
500.300.470	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.	
500.300.480	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.	
500.300.490	Other Current Charges	$ -	Expenses of the City that are not classified elsewhere.	
500.300.492	Recording & Other Fees	$ 1,000.00	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.	
500.300.493	Equipment Rental	$ 5,000.00	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.	
500.300.510	Office Supplies	$ 1,000.00	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.	
500.300.520	Operating Supplies	$ 12,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
500.300.524	Chemicals	$ -	Expenditures include chemicals, for the operation of the water and wastewater departments.	

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.525	Uniforms	$ 1,000.00	Uniform expense for the public works department. This includes safety clothing and work boots.	
500.300.540	Books, Publications, Subscriptions & Memberships	$ 2,000.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	
Capital Expenditures				
500.600.660	Books, Publications & Library Materials	$ 5,000.00	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.	

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 002 - Sewer						
Expenditures						
Dept: 536 Cardinal Hill WWTP						
500.300.290	Contract Labor	0	0	0	0	0.00
500.300.310	Professional Services	0	0	0	1,500	0.00
500.300.311	Engineering Services	0	0	0	0	0.00
500.300.312	Professional Services - Other	0	0	0	0	0.00
500.300.410	Communication Services	0	0	0	0	0.00
500.300.430	Utilities	0	0	0	12,000	0.00
500.300.440	Rentals and Leases	0	0	0	1,000	0.00
500.300.460	Repairs and Maintenance	0	0	0	1,500	0.00
500.300.470	Printing and Reproduction	0	0	0	0	0.00
500.300.493	Equipment Rental	0	0	0	500	0.00
500.300.520	Operating Supplies	0	0	0	2,500	0.00
500.300.524	Chemicals	0	0	0	7,000	0.00
500.600.590	Depreciation Expense	0	0	0	0	0.00
500.600.610	Land	0	0	0	0	0.00
500.600.620	Buildings	0	0	0	0	0.00
500.600.630	Imprvemnts Other than Building	0	0	0	5,000	0.00
500.600.634	SCADA System	0	0	0	0	0.00
500.600.640	Machinery & Equipment	0	0	0	0	0.00
500.600.650	Construction In Progress	0	0	0	0	0.00
500.700.710	Principal	0	0	0	0	0.00
500.700.720	Interest	0	0	0	0	0.00
500.700.730	Other Debt Service Costs	0	0	0	0	0.00
500.700.733	Mandated Reserve	0	0	0	0	0.00
Total Cardinal Hill WWTP		0	0	0	31,000	0.00

City of Polk City
2008-2009 Budget
Expense Justification

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 11,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	
500.300.311	Engineering Services	$ 10,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
500.300.410	Communication Services		Expenditures for communication services utilized by the City.	
500.300.430	Utilities	$ 12,000.00	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.	
500.300.440	Rentals & Leases	$ 1,000.00	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.	
500.300.460	Repairs & Maintenance	$ 5,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	
500.300.493	Equipment Rental	$ 500.00	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.	
500.300.520	Operating Supplies	$ 10,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.524	Chemicals	$ 7,000.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	
Capital Expenditures				
500.600.620	Buildings	$ 5,000.00	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.	
500.600.630	Improvements Other Than Buildings	$ 5,000.00	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.	
500.600.640	Machinery & Equipment	$ 22,500.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	Purchase of a F-550 Utility Truck

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 002 - Sewer						
Expenditures						
Dept: 537 Mt. Olive WWTP						
500.300.290	Contract Labor	0	0	0	0	0.00
500.300.310	Professional Services	0	0	0	56,000	0.00
500.300.311	Engineering Services	0	0	0	0	0.00
500.300.312	Professional Services - Other	0	0	0	0	0.00
500.300.410	Communication Services	0	0	0	0	0.00
500.300.430	Utilities	0	0	0	26,000	0.00
500.300.440	Rentals and Leases	0	0	0	1,000	0.00
500.300.460	Repairs and Maintenance	0	0	0	1,500	0.00
500.300.493	Equipment Rental	0	0	0	0	0.00
500.300.520	Operating Supplies	0	0	0	0	0.00
500.300.524	Chemicals	0	0	0	5,000	0.00
500.600.590	Depreciation Expense	0	0	0	0	0.00
500.600.610	Land	0	0	0	0	0.00
500.600.620	Buildings	0	0	0	0	0.00
500.600.630	Imprvemnts Other than Building	0	0	0	0	0.00
500.600.634	SCADA System	0	0	0	0	0.00
500.600.640	Machinery & Equipment	0	0	0	0	0.00
500.600.650	Construction In Progress	0	0	0	0	0.00
500.700.710	Principal	0	0	0	0	0.00
500.700.720	Interest	0	0	0	0	0.00
500.700.730	Other Debt Service Costs	0	0	0	0	0.00
500.700.733	Mandated Reserve	0	0	0	0	0.00
Total Mt. Olive WWTP		0	0	0	89,500	0.00

City of Polk City
2008-2009 Budget
Expense Justification

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 56,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	
500.300.311	Engineering Services	$ 10,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
500.300.312	Professional Services – Other	$ -	Contracted services that are support for employee	
500.300.315	Inmate Labor	$ 4,000.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	
500.300.400	Travel and Training	$ 1,000.00	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..	
500.300.410	Communication Services		Expenditures for communication services utilized by the City.	
500.300.430	Utilities	$ 26,000.00	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.	
500.300.440	Rentals & Leases	$ 1,000.00	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.	

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.460	Repairs & Maintenance	$ 25,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	
500.300.493	Equipment Rental	$ 500.00	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.	
500.300.520	Operating Supplies	$ 10,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
500.300.524	Chemicals	$ 5,000.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	
Capital Expenditures				
500.600.620	Buildings	$ 10,000.00	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.	
500.600.630	Improvements Other Than Buildings	$ 10,000.00	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.	
500.600.640	Machinery & Equipment	$ 22,500.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 002 - Sewer					
Expenditures					
Dept: 590 Non-Departmental					
500.300.310 Professional Services	0	0	0	0	0.00
500.300.320 Accounting and Auditing	4,026	5,500	0	0	-100.00
500.900.994 Bank Fees	40	0	0	0	0.00
500.900.996 Bad Debt	964	0	0	0	0.00
Total Non-Departmental	5,030	5,500	0	0	-100.00

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 002 - Sewer					
Expenditures					
Total Expenditures	1,528,950	181,215	0	652,560	260.10
Total Sewer	-817,582	119,785	0	0	-100.00

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 003 - Water Fund						
Revenues						
329.000.000	Other Lic./Fee/Permits	17,965	14,040	0	0	-100.00
331.310.000	Water Supply System Grants	0	0	0	0	0.00
331.510.000	CDBG	0	0	0	0	0.00
331.520.000	CDBG - SCADA	0	0	0	0	0.00
343.300.000	Water Utility Revenue	271,425	300,000	0	576,000	92.00
359.000.000	Late Fees	6,259	7,000	0	12,000	71.43
359.100.000	Other Fines and/or Forfeitures	11,680	9,000	0	12,000	33.33
361.100.000	Interest Income	227	0	0	250	0.00
363.100.000	Connection Fees	446	0	0	28,080	0.00
363.200.000	Priviledge Fee	0	0	0	0	0.00
363.232.000	Water Impact Fees	124,362	87,350	0	41,928	-52.00
369.000.000	Misc. Income	902	0	0	0	0.00
369.100.000	Refund of Overpayments	0	0	0	0	0.00
369.300.000	Reappropriation of Surplus	0	0	0	0	0.00
370.000.000	Monthly Fees	0	0	0	0	0.00
370.100.000	Back Flow Fees	0	0	0	1,200	0.00
382.100.000	Transfer From General Fund	0	0	0	0	0.00
385.000.000	Bond Proceeds	0	0	0	0	0.00
386.000.000	USDA Grant Proceeds	0	0	0	0	0.00

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 003 - Water Fund					
Revenues					
Total Revenues	433,266	417,390	0	671,458	60.87

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 003 - Water Fund						
Expenditures						
Dept: 518 Water Administration						
500.100.120	Regular Salary - Wages	0	0	0	48,927	0.00
500.100.130	Other Salaries and Wages	0	0	0	0	0.00
500.100.140	Overtime	0	0	0	3,530	0.00
500.100.160	Bonuses and Gift Certificates	0	0	0	200	0.00
500.100.210	Fica Taxes	0	0	0	4,013	0.00
500.100.220	Retirement Contribution	0	0	0	5,167	0.00
500.100.230	Life & Health Insurance	0	0	0	11,000	0.00
500.100.240	Worker's Compensation	0	0	0	335	0.00
500.300.320	Accounting and Auditing	0	0	0	12,000	0.00
500.300.400	Travel and Training	0	0	0	1,000	0.00
500.300.410	Communication Services	0	0	0	0	0.00
500.300.420	Education Reimbursement	0	0	0	0	0.00
500.300.440	Rentals and Leases	0	0	0	0	0.00
500.300.450	Liability Insurance	0	0	0	20,000	0.00
500.300.460	Repairs and Maintenance	0	0	0	0	0.00
500.300.470	Printing and Reproduction	0	0	0	4,000	0.00
500.300.480	Promo Activities & Legal Ads	0	0	0	0	0.00
500.300.490	Other Current Charges	0	0	0	0	0.00
500.300.492	Recording & Other Fees	0	0	0	1,500	0.00
500.300.493	Equipment Rental	0	0	0	5,400	0.00
500.300.510	Office Supplies	0	0	0	400	0.00
500.300.520	Operating Supplies	0	0	0	7,000	0.00
500.300.540	Books, Pub., Sub., & Mbrshps	0	0	0	0	0.00
500.600.630	Imprvemnts Other than Building	0	0	0	0	0.00
500.600.640	Machinery & Equipment	0	0	0	7,500	0.00
500.700.710	Principal	0	0	0	15,000	0.00
500.700.720	Interest	0	0	0	49,215	0.00
500.700.730	Other Debt Service Costs	0	0	0	0	0.00
500.700.733	Mandated Reserve	0	0	0	5,381	0.00
500.900.920	Transfer to General Fund	0	0	0	100,000	0.00
500.900.992	Unemployment Claims	0	0	0	250	0.00
500.900.993	Transfer to Reserve	0	0	0	41,896	0.00
500.900.994	Bank Fees	0	0	0	200	0.00
500.900.996	Bad Debt	0	0	0	2,000	0.00
500.900.999	Other Non-Operating Charges	0	0	0	0	0.00
Total Water Administration		0	0	0	345,914	0.00

WATER ADMINISTRATION - 518

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	2008-2009 Hourly Rate
00031	McKinney, Kathy	$ 23,296.00	$ 806.00	$ 24,102.00	$ 723.06	$ 24,825.06	$ 1,791.00	$ 26,616.06	$ 11.94
	Total Department	**$ 23,296.00**	**$ 806.00**	**$ 24,102.00**	**$ 723.06**	**$ 24,825.06**	**$ 1,791.00**	**$ 26,616.06**	

City of Polk City
2008-2009 Budget
Expense Justification

Fund: Water **Department:** Water Administration

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.320	Accounting & Auditing	$ 12,000.00	Cost of services for our annual audit.	
500.300.400	Travel and Training	$ 500.00	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..	
500.300.420	Education Reimbursement		Reimbursement for higher education directly related to position or job duties.	
500.300.450	Liability Insurance	$ 20,000.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	
500.300.460	Repairs & Maintenance		Expenditures for the repair and maintenance of machinery, equipment, computers necessary	
500.300.470	Printing & Reproduction	$ 4,000.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Printing of payment receipt books, bill heads, late bills, billing envelopes and payment return envelopes.
500.300.492	Recording & Other Fees	$ 1,500.00	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.	
500.300.493	Equipment Rental	$ 5,400.00	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.	This account includes the Water Fund's share of the equipment leases for the postage machine, the copier/printer/ and the mailer (bill stuffer) machine used for the monthly billing process.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.510	Office Supplies	$ 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.	General office supplies used in the administration functions of the water department.
500.300.520	Operating Supplies	$ 7,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Mainly this account carries the large postage expense associated with the billing process. In addition, it includes the purchase of the Water fund's accounts payable checks.
Capital Expenditures				
500.600.640	Machinery & Equipment	$ 7,500.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	Computer for the front counter and 1/3 of the check signing machine.
Debt Service				
500.700.710	Principal	$ 15,000.00	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	2009 bond payment.
500.700.720	Interest	$ 49,215.00	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	2009 bond interest payment.
500.700.730	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	
500.700.733	Mandated Reserve	$ 5,381.00	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	Annual reserve amount mandated by the USDA Bond.
Other Uses				
500.900.920	Transfer to General Fund	$ 50,000.00	Dividends transferred to the General Fund from the Utility Funds.	
500.900.992	Unemployment Claims.	$ 250.00	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.	

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.900.993	Transfer to Reserve		Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
500.900.994	Bank Fees.	$ 200.00	Amounts charged by Colonial Bank for the services provided.	
500.900.996	Bad Debt Expense	$ 2,000.00	The city must offset utility bad debts with this line.	Amounts uncollectible from Utility customers.
500.900.999	Other Non-Operating Charges.		Amounts that are expensed that are not a part of the operations of the City.	

Town of Polk City

		Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 003 - Water Fund						
Expenditures						
Dept: 530 Mt. Olive Water Plant						
500.300.290	Contract Labor	0	0	0	0	0.00
500.300.310	Professional Services	0	0	0	0	0.00
500.300.311	Engineering Services	0	0	0	0	0.00
500.300.312	Professional Services - Other	0	0	0	0	0.00
500.300.410	Communication Services	0	0	0	1,000	0.00
500.300.430	Utilities	0	0	0	10,000	0.00
500.300.440	Rentals and Leases	0	0	0	0	0.00
500.300.460	Repairs and Maintenance	0	0	0	1,500	0.00
500.300.490	Other Current Charges	0	0	0	0	0.00
500.300.493	Equipment Rental	0	0	0	0	0.00
500.300.520	Operating Supplies	0	0	0	2,000	0.00
500.300.524	Chemicals	0	0	0	3,500	0.00
500.600.590	Depreciation Expense	0	0	0	0	0.00
500.600.610	Land	0	0	0	0	0.00
500.600.620	Buildings	0	0	0	0	0.00
500.600.630	Imprvemnts Other than Building	0	0	0	0	0.00
500.600.640	Machinery & Equipment	0	0	0	0	0.00
500.600.650	Construction In Progress	0	0	0	0	0.00
500.600.660	Books, Pub & Library Materials	0	0	0	0	0.00
500.700.710	Principal	0	0	0	0	0.00
500.700.720	Interest	0	0	0	0	0.00
500.700.730	Other Debt Service Costs	0	0	0	0	0.00
500.700.733	Mandated Reserve	0	0	0	0	0.00
Total Mt. Olive Water Plant		0	0	0	18,000	0.00

City of Polk City
2008-2009 Budget
Expense Justification

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 1,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Sometimes a project requires a particular skill by a trained individual / company and is hired by the City to complete the task at hand.
500.300.311	Engineering Services	$ 15,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	Engineers are contracted on behalf of the City to oversee projects, etc. and handle plans, etc. relative to the water facilitly.
500.300.312	Professional Services – Other		Contracted services that are support for employee	
500.300.315	Inmate Labor	$ 3,000.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	This line item is for any labor costs relative to the inmates / guard on a daily basis
500.300.400	Travel and Training	$ 850.00	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..	The opportunity for additional training is offered to the Public Works employees as a tool to gain knowledge of the water industry which would help in their daily operations.
500.300.410	Communication Services		Expenditures for communication services utilized by the City.	
500.300.420	Education Reimbursement		Reimbursement for higher education directly related to position or job duties.	
500.300.430	Utilities	$ 10,000.00	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.	Water is suppied by the City to the citizens of Mt. Olive. Other utilities are provided by other service companies.
500.300.440	Rentals & Leases	$ 1,000.00	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.	Occasionally, the City needs to rent a piece of equipment that the City does not have in order to complete the job.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.460	Repairs & Maintenance	$ 10,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	This line item is for all repairs and maintenance pertaining to the water facility.
500.300.464	Vehicle Fuel	$ 3,500.00	Gasoline and diesel for the citys fleet of vehicles.	The water truck is used daily for all routine functions and needs to stay "fueled" in the event of a water break or repair.
500.300.465	Vehicle Maintenance	$ 500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance is required on the water truck to keep it in good working condition at all times.
500.300.470	Printing & Reproduction	$ 800.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	This expense covers the printing of maps, either by the Staff and/or Engineers that shows the location of certain water lines when working on a project.
500.300.480	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.	
500.300.490	Other Current Charges		Expenses of the City that are not classified elsewhere.	
500.300.492	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.	
500.300.493	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.	
500.300.510	Office Supplies	$ 500.00	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.	Office expenses incurred to comply with the Polk County Health Department in making sure reports, logs, etc are sufficiently kept at the water plant.
500.300.520	Operating Supplies	$ 20,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	This expense is to make sure operating supplies are available and ready for use at the water facililty (e.g. hoses, clips, pumps)
500.300.524	Chemicals	$ 3,500.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Chemicals (bleach & acids) are needed to disinfect the water before leaving the facility
500.300.525	Uniforms	$ 200.00	Uniform expense for the public works department. This includes safety clothing and work boots.	Uniforms are required by the City for all Public Works employees as a way of identification to the public when performing their job duties in and around the City.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.530	Road Materials & Supplies	$ 500.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	To return a road to acceptable condition after a repair
500.300.540	Books, Publications, Subscriptions & Memberships	$ 500.00	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.	Membership in the Florida Rural Water Association give the staff member valuable insight to current updates on water issues and their staff is always available to assist with meter calibration and other water-related matters.
Capital Expenditures				
500.600.620	Buildings	$ 5,000.00	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.	This is for needed expenses to maintain the appearance and working condition of the water plant.
500.600.630	Improvements Other Than Buildings	$ 5,000.00	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.	These funds would be available should there be any sizeable improvement needed at the water facility.
500.600.633	Public Works – Improvements Other Than Buildings	$ 11,000.00	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.	Scada Telemetric System - This system monitors the water plant on a 24-your basis and the City would be notified immediately of any problem with the operation of the plant.
500.600.640	Machinery & Equipment		Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	
500.600.650	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	

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.600.660	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.	

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 003 - Water Fund					
Expenditures					
Dept: 531 Commonwealth Ave Water Plant					
500.300.290 Contract Labor	0	0	0	0	0.00
500.300.310 Professional Services	0	0	0	0	0.00
500.300.311 Engineering Services	0	0	0	0	0.00
500.300.312 Professional Services - Other	0	0	0	0	0.00
500.300.410 Communication Services	0	0	0	1,000	0.00
500.300.430 Utilities	0	0	0	2,500	0.00
500.300.440 Rentals and Leases	0	0	0	0	0.00
500.300.460 Repairs and Maintenance	0	0	0	1,000	0.00
500.300.490 Other Current Charges	0	0	0	0	0.00
500.300.493 Equipment Rental	0	0	0	0	0.00
500.300.520 Operating Supplies	0	0	0	0	0.00
500.300.524 Chemicals	0	0	0	1,000	0.00
500.600.610 Land	0	0	0	0	0.00
500.600.620 Buildings	0	0	0	0	0.00
500.600.630 Imprvemnts Other than Building	0	0	0	0	0.00
500.600.640 Machinery & Equipment	0	0	0	0	0.00
500.600.650 Construction In Progress	0	0	0	0	0.00
500.600.660 Books, Pub & Library Materials	0	0	0	0	0.00
500.700.710 Principal	0	0	0	0	0.00
500.700.720 Interest	0	0	0	0	0.00
500.700.730 Other Debt Service Costs	0	0	0	0	0.00
500.700.733 Mandated Reserve	0	0	0	0	0.00
Total Commonwealth Ave Water Plant	0	0	0	5,500	0.00

City of Polk City
2008-2009 Budget
Expense Justification

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 1,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Certain professional services are required to assist the City when addressing certain water issues.
500.300.311	Engineering Services	$ 15,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	Engineering services are invaluable in having key City issues addressed to keep the water system running properly.
500.300.400	Travel and Training	$ 850.00	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..	This expense is to allow staff to attend conventions or seminars in an attempt to keep up with the latest technology associated with the water industry.
500.300.410	Communication Services	$ 1,000.00	Expenditures for communication services utilized by the City.	Two-way devices are needed as a means of everyday communication between departments. Other communication devices (e.g. blackberries) are neededd for phone service between essential personnel.
500.300.430	Utilities	$ 1,200.00	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.	The City provides potable water to its' citizens. Electric & Sewage Disposal are provided by other service companies.
500.300.440	Rentals & Leases	$ 1,000.00	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.	On occasion, the City needs to rent / lease a piece of equipment that is needed to effect the completion of a repair or maintenance issue.
500.300.460	Repairs & Maintenance	$ 10,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	The monies in this line item is needed to maintain the water plant to keep it in good operational condition.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.464	Vehicle Fuel	$ 3,500.00	Gasoline and diesel for the citys fleet of vehicles.	Fuel is essential in keeping the water truck "ready to go" , not only for routine functions, but in the event of having to travel to a water break, etc.
500.300.465	Vehicle Maintenance	$ 500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance on the water truck assures that the truck is in good running order when it is needed.
500.300.470	Printing & Reproduction	$ 800.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Printed maps are invaluable to staff, engineers, & contractors when needing to know the layout of the plant orwhere the water lines are located in the ground.
500.300.493	Equipment Rental	$ 500.00	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.	The City sometimes rents a piece of heavy equipment that it (the City) does not own in order to complete a certain project or job function.
500.300.510	Office Supplies	$ 500.00	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.	Polk County requires that the City keep reports & logs at the water plants at all times, so certain office supplies are necessary to comply
500.300.520	Operating Supplies	$ 20,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	To operate the water facility properly, certain supplies are required to be kept available (piping, pumps, hoses, cleaning supplies)
500.300.524	Chemicals	$ 1,000.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Before leaving the plant, the water must be disinfected. This is done by using liquid bleach & other cleaning agents.
500.300.525	Uniforms	$ 200.00	Uniform expense for the public works department. This includes safety clothing and work boots.	Uniforms are required to be worn by the Public Works employees at all times as a means of identification to the citizens.
500.300.540	Books, Publications, Subscriptions & Memberships	$ 500.00	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.	Being members of the FRWA & the AWWA helps the City keep abreast of water & sewer issues and provids up-to-date changes in regulations.
Capital Expenditures				

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.600.620	Buildings	$ 1,000.00	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.	This expense is to have funds available at the Water Plant #2 for routine maintenance.

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 003 - Water Fund					
Expenditures					
Dept: 532 V. Matt Wiliams Water Plant					
500.100.120 Regular Salary - Wages	28,164	21,365	0	0	-100.00
500.100.140 Overtime	206	770	0	0	-100.00
500.100.160 Bonuses and Gift Certificates	100	100	0	0	-100.00
500.100.210 Fica Taxes	2,175	1,693	0	0	-100.00
500.100.220 Retirement Contribution	2,795	2,180	0	0	-100.00
500.100.230 Life & Health Insurance	907	5,500	0	0	-100.00
500.100.240 Worker's Compensation	610	142	0	0	-100.00
500.300.290 Contract Labor	0	0	0	0	0.00
500.300.310 Professional Services	0	0	0	0	0.00
500.300.311 Engineering Services	0	0	0	0	0.00
500.300.312 Professional Services - Other	0	0	0	0	0.00
500.300.410 Communication Services	0	0	0	1,000	0.00
500.300.430 Utilities	0	0	0	2,500	0.00
500.300.440 Rentals and Leases	0	9,000	0	0	-100.00
500.300.460 Repairs and Maintenance	0	0	0	2,500	0.00
500.300.490 Other Current Charges	0	0	0	0	0.00
500.300.493 Equipment Rental	0	0	0	0	0.00
500.300.510 Office Supplies	0	1,000	0	0	-100.00
500.300.520 Operating Supplies	4	1,500	0	1,500	0.00
500.300.521 City Hall - Operating Supplies	0	0	0	0	0.00
500.300.524 Chemicals	0	0	0	2,500	0.00
500.600.590 Depreciation Expense	0	0	0	0	0.00
500.600.610 Land	0	0	0	0	0.00
500.600.620 Buildings	0	0	0	0	0.00
500.600.630 Imprvemnts Other than Building	0	0	0	0	0.00
500.600.640 Machinery & Equipment	0	0	0	0	0.00
500.600.650 Construction In Progress	0	0	0	0	0.00
500.600.660 Books, Pub & Library Materials	0	0	0	0	0.00
500.700.710 Principal	0	0	0	0	0.00
500.700.720 Interest	0	0	0	0	0.00
500.700.730 Other Debt Service Costs	0	0	0	0	0.00
500.700.733 Mandated Reserve	0	0	0	0	0.00
Total V. Matt Wiliams Water Plant	34,960	43,251	0	10,000	-76.88

City of Polk City
2008-2009 Budget
Expense Justification

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 1,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	The City acquires the services of professional groups as support personnel for operational and administrative purposes.
500.300.311	Engineering Services	$ 1,500.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	Skilled engineers are contracted to oversee projects requiring their expertise in planning & development.
500.300.312	Professional Services – Other		Contracted services that are support for employee	
500.300.315	Inmate Labor	$ 3,000.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	This line item covers labor expenses incurred by the inmates / guard as they perform their scheduled work for the City.
500.300.400	Travel and Training	$ 8,000.00	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..	Water plant operation requires keeping up with the latest technology. By offering training to the staff, they are equipped with the tools to manage their job function more effectively & productively.
500.300.410	Communication Services	$ 1,000.00	Expenditures for communication services utilized by the City.	Two-way devices and "blackberries" offer a means of communication between departments and essential personnel.
500.300.430	Utilities	$ 2,000.00	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.	Polk City Utilities provides potable water to the citizens of Polk City. Other utilities are provided by other service organizations.
500.300.440	Rentals & Leases	$ 1,000.00	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.	To complete a certain job function or project, it is often necessary to rent / lease a piece of equipment not owned by the City from an outside source.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.460	Repairs & Maintenance	$ 10,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Funds are needed for repair and to keep up with maintenance issues at the plant.
500.300.464	Vehicle Fuel	$ 3,500.00	Gasoline and diesel for the citys fleet of vehicles.	The water truck is used, not only for everyday functions, but must be kept "fueled" in the event a water break is reported. At such a time, the truck must be fully prepared for travel.
500.300.465	Vehicle Maintenance	$ 500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Keeping up with the repair & maintenance of the water truck is a necessity. Scheduled routine maintenance includes oil changes, tire checks, etc.
500.300.493	Equipment Rental	$ 500.00	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.	A project will sometimes necessitate the rental / lease of a piece of heavy equipment not owned by the City from an outside source.
500.300.510	Office Supplies	$ 500.00	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.	In order to comply with the Polk County Health Department, supplies need to be on hand to implement reports and to keep logs at the plant, especially in the event of a scheduled inspecition of records
500.300.520	Operating Supplies	$ 20,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	The City supplies potable water to its' citizens. For daily operations, supplies such as pumps, pipes, gaskets, & parts are required.
500.300.524	Chemicals	$ 2,500.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Before leaving the plant, water has to be disinfected via bleach & acids.
500.300.525	Uniforms	$ 200.00	Uniform expense for the public works department. This includes safety clothing and work boots.	Uniforms are required to be worn by all Public Works personnel as a means of identification by the citizens.
500.300.530	Road Materials & Supplies	$ 500.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	Materials are essential for road repairs due to water main breaks, etc.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.540	Books, Publications, Subscriptions & Memberships	$ 500.00	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.	The purchase of educational materials provide the staff with an opportunity to remain updated on possible changes relating to their job functions.
Capital Expenditures				
500.600.620	Buildings	$ 1,000.00	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.	This line item covers maintenance expenses for water station #3 and the water shed.

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 003 - Water Fund					
Expenditures					
Dept: 533 Water Operations					
500.100.120 Regular Salary - Wages	6,212	36,801	0	97,153	163.99
500.100.130 Other Salaries and Wages	0	0	0	0	0.00
500.100.140 Overtime	7	2,741	0	6,760	146.64
500.100.160 Bonuses and Gift Certificates	100	200	0	400	100.00
500.100.210 Fica Taxes	351	3,025	0	7,689	154.19
500.100.220 Retirement Contribution	613	3,895	0	9,900	154.18
500.100.230 Life & Health Insurance	951	11,000	0	22,000	100.00
500.100.240 Worker's Compensation	295	2,535	0	6,442	154.16
500.300.290 Contract Labor	0	0	0	0	0.00
500.300.310 Professional Services	-5,896	7,000	0	1,000	-85.71
500.300.311 Engineering Services	-52,423	10,000	0	15,000	50.00
500.300.312 Professional Services - Other	5,582	6,000	0	0	-100.00
500.300.315 Inmate Labor	0	0	0	40,000	0.00
500.300.400 Travel and Training	2,863	2,500	0	6,000	140.00
500.300.410 Communication Services	5,796	7,000	0	1,000	-85.71
500.300.420 Education Reimbursement	0	0	0	0	0.00
500.300.430 Utilities	14,063	16,000	0	0	-100.00
500.300.440 Rentals and Leases	2,265	7,000	0	1,000	-85.71
500.300.450 Liability Insurance	13,847	17,500	0	0	-100.00
500.300.460 Repairs and Maintenance	14,497	26,000	0	10,000	-61.54
500.300.464 Vehicle Fuel	0	0	0	19,400	0.00
500.300.465 Vehicle Maintenance	0	0	0	3,500	0.00
500.300.470 Printing and Reproduction	379	600	0	2,400	300.00
500.300.480 Promo Activities & Legal Ads	0	0	0	0	0.00
500.300.490 Other Current Charges	0	0	0	0	0.00
500.300.492 Recording & Other Fees	0	0	0	2,500	0.00
500.300.493 Equipment Rental	0	0	0	500	0.00
500.300.510 Office Supplies	546	600	0	1,000	66.67
500.300.520 Operating Supplies	57,914	45,000	0	20,000	-55.56
500.300.525 Uniforms	0	0	0	1,800	0.00
500.300.540 Books, Pub., Sub., & Mbrshps	917	1,000	0	3,800	280.00
500.600.590 Depreciation Expense	37,212	0	0	0	0.00
500.600.610 Land	0	0	0	0	0.00
500.600.620 Buildings	0	0	0	0	0.00
500.600.630 Imprvemnts Other than Building	0	10,000	0	0	-100.00
500.600.634 SCADA System	8,300	0	0	10,000	0.00
500.600.640 Machinery & Equipment	3,500	35,000	0	2,800	-92.00
500.600.650 Construction In Progress	-353,722	0	0	0	0.00
500.600.660 Books, Pub & Library Materials	0	0	0	0	0.00
500.700.710 Principal	1,279	15,000	0	0	-100.00
500.700.720 Interest	62,377	49,853	0	0	-100.00
500.700.730 Other Debt Service Costs	728	11,000	0	0	-100.00
500.700.733 Mandated Reserve	0	26,755	0	0	-100.00
500.900.900 Transfer to Utility Fund	0	0	0	0	0.00
500.900.920 Transfer to General Fund	0	0	0	0	0.00
500.900.993 Transfer to Reserve	0	7,135	0	0	-100.00
500.900.994 Bank Fees	228	0	0	0	0.00
500.900.995 Refund of Overpayments	0	0	0	0	0.00
500.900.999 Other Non-Operating Charges	20	0	0	0	0.00
Total Water Operations	-171,202	361,139	0	292,044	-19.13

WATER OPERATIONS - 533

Employee ID	Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	2008-2009 Hourly Rate
00032	Duffy, Kyle	$ 23,296.00	$ 806.00	$ 24,102.00	$ 723.06	$ 24,825.06	$ 1,791.00	$ 26,616.06	$ 11.94
00039	Penton III, Donnie	$ 21,028.80	$ 728.00	$ 21,756.80	$ 652.70	$ 22,409.50	$ 1,615.50	$ 24,025.00	$ 10.77
	Total Department	**$ 44,324.80**	**$ 1,534.00**	**$ 45,858.80**	**$ 1,375.76**	**$ 47,234.56**	**$ 3,406.50**	**$ 50,641.06**	

City of Polk City
2008-2009 Budget
Expense Justification

Fund: Water **Department:** Water Operations

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
500.300.310	Professional Services	$ 1,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Professional persons with specific credentials are hired to assist the City on certain water operations, etc..
500.300.311	Engineering Services		Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
500.300.312	Professional Services – Other		Contracted services that are support for employee	
500.300.315	Inmate Labor	$ 3,000.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	This line item is to handle everyday labor expenses relative to the inmate program.
500.300.400	Travel and Training	$ 800.00	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..	Educational training helps staff to become more productive in their job functions. Expenses associated with this training would include travel expense, hotel costs, etc.
500.300.410	Communication Services	$ 1,000.00	Expenditures for communication services utilized by the City.	Two-way devices are needed as a way of daily communication between staff and other departments
500.300.440	Rentals & Leases	$ 1,000.00	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.	Sometimes a certain piece of equipment has to be rented / leased in order to complete a job or function.
500.300.460	Repairs & Maintenance	$ 10,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	This line item is warranted in order to keep all transmission lines in good working condition (e.g. hydrant repair, meter installations, water breaks)
500.300.464	Vehicle Fuel	$ 3,500.00	Gasoline and diesel for the city's fleet of vehicles.	The water truck is needed to be "fueled" at all times, not just for everyday functions, but in the case of traveling to a water break or repair.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.465	Vehicle Maintenance	$ 500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance on the water truck is mandatory to keep it in good running condition. This would include routine oil changes, checks on the tires, etc.
500.300.470	Printing & Reproduction	$ 800.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Maps are sometimes needed to be printed to locate water mains, identify certain roadways, etc.
500.300.492	Recording & Other Fees	$ 2,500.00	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.	These monies cover the cost of recording annual fees for water, etc.
500.300.493	Equipment Rental	$ 500.00	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.	The City sometimes needs to rent / lease a piece of heavy equipment that we do not own in order to complete a certain job function.
500.300.510	Office Supplies	$ 500.00	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.	To comply with the Department of Environment Protection, supplies are needed to keep records at the water facility at all times.
500.300.520	Operating Supplies	$ 20,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Supplies are needed for daily operations: gate valves, water meters, curb stops, repair clamps, etc.
500.300.524	Chemicals	$ 1,000.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Chemicals (bleach, acids) are used to disinfect the transmission lines after a repair is done.
500.300.525	Uniforms	$ 500.00	Uniform expense for the public works department. This includes safety clothing and work boots.	Uniforms are required to be worn by the Public Works employees as a means of identification when out and about in the City.
500.300.530	Road Materials & Supplies	$ 5,000.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	After a water main is repaired, materials and supplies are needed for roadway repair and maintenance.

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.300.540	Books, Publications, Subscriptions & Memberships	$ 500.00	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.	Books, publications, etc. assists the public works staff in understanding the proper way to perform a water repair or other water maintenance issues.
Capital Expenditures				
500.600.630	Improvements Other Than Buildings	$ 15,000.00	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.	Scada Telemetric System - this system immediately alerts the City of any discrepancies at the water facility or lift stations. And to have sufficient monies available should capital improvements be needed to the water transmission lines.
500.600.640	Machinery & Equipment	$ 2,800.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	Line Locator - This piece of equipment would be very cost effective by being able to locate water lines quicker & more accurately.
Other Uses				
500.900.920	Transfer to General Fund	$ 50,000.00	Dividends transferred to the General Fund from the Utility Funds.	
500.900.992	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.	
500.900.993	Transfer to Reserve		Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
500.900.994	Bank Fees.		Amounts charged by Colonial Bank for the services provided.	

City of Polk City
2008-2009 Budget
Expense Justification

Line Item #	Line Item Name	Amount Requested	Description	Justification
500.900.996	Bad Debt Expense		The city must offset utility bad debts with this line.	
500.900.999	Other Non-Operating Charges.		Amounts that are expensed that are not a part of the operations of the City.	

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 003 - Water Fund					
Expenditures					
Dept: 590 Non-Departmental					
500.300.310 Professional Services	0	0	0	0	0.00
500.300.320 Accounting and Auditing	4,026	5,500	0	0	-100.00
500.300.420 Education Reimbursement	0	4,000	0	0	-100.00
500.900.996 Bad Debt	3,659	0	0	0	0.00
Total Non-Departmental	7,685	9,500	0	0	-100.00

Town of Polk City

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 003 - Water Fund					
Expenditures					
Total Expenditures	-128,557	413,890	0	671,458	62.23
Total Water Fund	561,823	3,500	0	0	-100.00

		Current				With COLA				With Possible Merit				Totals		
Employee #	Employee Name	2007-2008 Grade	2007-2008 Step	2007-2008 Base Rate	Annual Base	2008-2009 Grade	2008-2009 Step	2008-2009 Base Rate	Annual Base	2008-2009 Grade	2008-2009 Step	2008-2009 Base Rate	Annual Base	Overtime	Hourly Proposed	Total Proposed
GENERAL FUND																
Legislative																
00011	Mayor Penton			$ -	$ 1,310.30			$ -	$ 1,391.54			$ -	$ 1,391.54	$ -	$ -	$ 1,391.54
00009	Vice Mayor Denico			$ -	$ 655.15			$ -	$ 695.77			$ -	$ 695.77	$ -	$ -	$ 695.77
00025	Councilperson Adorno			$ -	$ 655.15			$ -	$ 695.77			$ -	$ 695.77	$ -	$ -	$ 695.77
00008	Councilperson Ames			$ -	$ 655.15			$ -	$ 695.77			$ -	$ 695.77	$ -	$ -	$ 695.77
00036	Councilperson Eilertsen			$ -	$ 655.15			$ -	$ 695.77			$ -	$ 695.77	$ -	$ -	$ 695.77
Executive																
00004	Carrier, Cory				$ 80,000.00			$ -	$ 80,000.00			$ -	$ 80,000.00	$ -	$ -	$ 80,000.00
00007	Peterson, Pam	XIV	1	$ 16.80	$ 34,944.00	XIV	1	$ 17.39	$ 36,171.20	XIV	2	$ 17.91	$ 37,256.34	$ -	$ 17.91	$ 37,256.34
City Clerk																
00013	Sims, Sylvia S.	XIII	2	$ 16.10	$ 33,485.71	XIII	2	$ 16.67	$ 34,664.03	XIII	3	$ 17.17	$ 35,703.95	$ -	$ 17.17	$ 35,703.95
00038	Martinez, Smirna	VI	1	$ 9.40	$ 19,552.00	VI	1	$ 9.73	$ 20,238.40	VI	2	$ 10.02	$ 20,845.55	$ 1,503.00	$ 10.02	$ 22,348.55
Finance and Accounting																
00001	Silva, Victoria	XIV	5	$ 18.91	$ 39,329.78	XIV	5	$ 19.57	$ 40,711.00	XIV	6	$ 20.16	$ 41,932.33	$ -	$ 20.16	$ 41,932.33
00024	Downing, Kelly	VIII	4	$ 11.88	$ 24,710.40	VIII	4	$ 12.29	$ 25,569.81	VIII	5	$ 12.66	$ 26,336.91	$ 1,899.00	$ 12.66	$ 28,235.91
Building and Zoning																
00016	Kniffen, Gene			$ 26.50	$ 55,120.00			$ 26.50	$ 55,120.00			$ 26.50	$ 55,120.00	$ -	$ 26.50	$ 55,120.00
Code Enforcement																
00034	Delp, Kathleen	X	3	$ 13.34	$ 27,747.20	X	3	$ 13.80	$ 28,708.80	X	4	$ 14.22	$ 29,570.07	$ 2,133.00	$ 14.22	$ 31,703.07
Streets																
00005	Walker, Linda	VII	10	$ 13.19	$ 27,435.20	VII	10	$ 13.65	$ 28,387.69	VIII	10	$ 14.68	$ 30,531.69	$ 2,202.00	$ 14.68	$ 32,733.69
00002	Forsburg, John	V	10	$ 11.40	$ 17,784.00	V	10	$ 11.81	$ 18,423.60	VII	10	$ 13.65	$ 21,294.00	$ 2,047.50	$ 13.65	$ 23,341.50
00010	Harmon, Clifton	VII	2	$ 10.41	$ 16,239.60	VII	2	$ 10.77	$ 16,801.20	VII	3	$ 11.10	$ 17,316.00	$ 1,665.00	$ 11.10	$ 18,981.00
00040	Whitehead, Jeremy	VII	1	$ 10.11	$ 21,028.80	VII	1	$ 10.46	$ 21,756.80	VII	2	$ 10.77	$ 22,409.50	$ 1,615.50	$ 10.77	$ 24,025.00
Library																
00041	Barrett, Mary Ellin	XIII	1	$ 15.63	$ 32,510.40	XIII	1	$ 16.18	$ 33,554.40	XIII	2	$ 16.67	$ 34,664.03	$ 2,500.50	$ 16.67	$ 37,164.53
	Vacant					VI	1	$ 9.73	$ 20,238.40	VI	2	$ 10.02	$ 20,845.55	$ 1,503.00	$ 10.02	$ 22,348.55
General Fund Totals					***$ 433,817.99***				***$ 464,519.95***				***$ 478,000.54***	***$ 17,068.50***		***$ 495,069.04***
UTILITIES FUNDS																
Water Administration																
00031	McKinney, Kathryn	VIII	2	$ 11.20	$ 23,296.00	VIII	2	$ 11.59	$ 24,102.00	VIII	3	$ 11.94	$ 24,825.06	$ 1,791.00	$ 11.94	$ 26,616.06
Water Operations																
00032	Duffy, Kyle	VIII	2	$ 11.20	$ 23,296.00	VIII	2	$ 11.59	$ 24,102.00	VIII	3	$ 11.94	$ 24,825.06	$ 1,791.00	$ 11.94	$ 26,616.06
00039	Penton III, Donnie	VII	1	$ 10.11	$ 21,028.80	VII	1	$ 10.46	$ 21,756.80	VII	2	$ 10.77	$ 22,409.50	$ 1,615.50	$ 10.77	$ 24,025.00
Wastewater Administration																
	Vacant					VIII	1	$ 11.25	$ 23,400.00	VIII	2	$ 11.59	$ 24,102.00	$ 1,738.50	$ 11.59	$ 25,840.50
Wastewater Operations																
	Vacant					VIII	1	$ 11.25	$ 23,400.00	VIII	2	$ 11.59	$ 24,102.00	$ 1,738.50	$ 11.59	$ 25,840.50
	Vacant					VII	1	$ 10.46	$ 21,576.80	VII	2	$ 10.77	$ 22,409.50	$ 1,615.50	$ 10.77	$ 24,025.00
Utilities Fund Totals					***$ 67,620.80***				***$ 138,337.60***				***$ 142,673.12***	***$ 10,290.00***		***$ 152,963.12***
Citywide Totals					**$ 501,438.79**				**$ 602,857.55**				**$ 620,673.66**	**$ 27,358.50**		**$ 648,032.16**

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CITY WIDE PAYROLL SUMMARY

Employee	2007-2008 Wages	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	Possible 2008-2009 Hourly Rate	2008-2009 Total Salary by Department
GENERAL FUND									
Legislative									$ 4,174.62
Mayor Penton	$ 1,310.30	$ 81.24	$ 1,391.54	$ -	$ 1,391.54	$ -	$ 1,391.54	$ -	
Vice Mayor Denico	$ 655.15	$ 40.62	$ 695.77	$ -	$ 695.77	$ -	$ 695.77	$ -	
Councilperson Adorno	$ 655.15	$ 40.62	$ 695.77	$ -	$ 695.77	$ -	$ 695.77	$ -	
Councilperson Ames	$ 655.15	$ 40.62	$ 695.77	$ -	$ 695.77	$ -	$ 695.77	$ -	
Councilperson Eilertsen	$ 655.15	$ 40.62	$ 695.77	$ -	$ 695.77	$ -	$ 695.77	$ -	
Executive									$ 117,256.34
Carrier, Cory	$ 80,000.00	$ -	$ 80,000.00	$ -	$ 80,000.00	$ -	$ 80,000.00	$ -	
Peterson, Pam	$ 34,944.00	$ 1,227.20	$ 36,171.20	$ 1,085.14	$ 37,256.34	$ -	$ 37,256.34	$ 17.91	
City Clerk									$ 58,052.50
Sims, Sylvia	$ 33,485.71	$ 1,178.32	$ 34,664.03	$ 1,039.92	$ 35,703.95	$ -	$ 35,703.95	$ 17.17	
Martinez, Smirna	$ 19,552.00	$ 686.40	$ 20,238.40	$ 607.15	$ 20,845.55	$ 1,503.00	$ 22,348.55	$ 10.02	
Finance and Accounting									$ 70,168.24
Silva, Victoria	$ 39,329.78	$ 1,381.22	$ 40,711.00	$ 1,221.33	$ 41,932.33	$ -	$ 41,932.33	$ 20.16	
Downing, Kelly	$ 24,710.40	$ 859.41	$ 25,569.81	$ 767.10	$ 26,336.91	$ 1,899.00	$ 28,235.91	$ 12.66	
Building and Zoning									$ 55,120.00
Kniffen, Gene	$ 55,120.00	$ -	$ 55,120.00	$ -	$ 55,120.00	$ -	$ 55,120.00	$ 26.50	
Code Enforcement									$ 31,703.07
Delp, Kathy	$ 27,747.20	$ 961.60	$ 28,708.80	$ 861.27	$ 29,570.07	$ 2,133.00	$ 31,703.07	$ 14.22	
Streets									$ 99,081.19
Walker, Linda	$ 27,435.20	$ 952.49	$ 28,387.69	$ 2,144.00	$ 30,531.69	$ 2,202.00	$ 32,733.69	$ 14.68	
Forsburg, John	$ 17,784.00	$ 639.60	$ 18,423.60	$ 2,870.40	$ 21,294.00	$ 2,047.50	$ 23,341.50	$ 13.65	
Harmon, Clifton	$ 16,239.60	$ 561.60	$ 16,801.20	$ 514.80	$ 17,316.00	$ 1,665.00	$ 18,981.00	$ 11.10	
Whitehead, Jeremy	$ 21,028.80	$ 728.00	$ 21,756.80	$ 652.70	$ 22,409.50	$ 1,615.50	$ 24,025.00	$ 10.77	
Library									$ 59,513.08
Bennett, Mary Ellin	$ 32,510.40	$ 1,044.00	$ 33,554.40	$ 1,109.63	$ 34,664.03	$ 2,500.50	$ 37,164.53	$ 16.67	
Vacant	$ -	$ -	$ 20,238.40	$ 607.15	$ 20,845.55	$ 1,503.00	$ 22,348.55	$ 10.02	
Subtotal General Fund	***$ 433,817.99***	***$ 10,463.56***	***$ 464,519.95***	***$ 13,480.59***	***$ 478,000.54***	***$ 17,068.50***	***$ 495,069.04***		***$ 495,069.04***
UTILITIES FUNDS									
Water Administration									$ 26,616.06
McKinney, Kathy	$ 23,296.00	$ 806.00	$ 24,102.00	$ 723.06	$ 24,825.06	$ 1,791.00	$ 26,616.06	$ 11.94	
Water Operations									$ 50,641.06
Duffy, Kyle	$ 23,296.00	$ 806.00	$ 24,102.00	$ 723.06	$ 24,825.06	$ 1,791.00	$ 26,616.06	$ 11.94	
Penton III, Donnie	$ 21,028.80	$ 728.00	$ 21,756.80	$ 652.70	$ 22,409.50	$ 1,615.50	$ 24,025.00	$ 10.77	
Wastewater Administration									$ 25,840.50
Vacant	$ -	$ -	$ 23,400.00	$ 702.00	$ 24,102.00	$ 1,738.50	$ 25,840.50	$ 11.59	
Wastewater Operations									$ 49,865.50
Vacant	$ -	$ -	$ 23,400.00	$ 702.00	$ 24,102.00	$ 1,738.50	$ 25,840.50	$ 11.59	
Vacant	$ -	$ -	$ 21,756.80	$ 652.70	$ 22,409.50	$ 1,615.50	$ 24,025.00	$ 10.77	
Subtotal Utilities	***$ 67,620.80***	***$ 2,340.00***	***$ 138,517.60***	***$ 4,155.52***	***$ 142,673.12***	***$ 10,290.00***	***$ 152,963.12***		***$ 152,963.12***
Citywide Total	***$ 501,438.79***	***$ 12,803.56***	***$ 603,037.55***	***$ 17,636.11***	***$ 620,673.66***	***$ 27,358.50***	***$ 648,032.16***		***$ 648,032.16***

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2007-2008 Proposed Payroll Taxes

Employee	2007-2008 Payroll	Estimated 2008-2009 Payroll	2007-2008 Rate	2007-2008 Cost	2008-2009 Rate	2008-2009 Cost	2008-2009 Cost by Department
GENERAL FUND							
Legislative							$ 319.36
Mayor Penton	$ 1,310.30	$ 1,391.54	7.65%	$ 100.24	7.65%	$ 106.45	
Vice Mayor Denico	$ 655.15	$ 695.77	7.65%	$ 50.12	7.65%	$ 53.23	
Councilperson Adorno	$ 655.15	$ 695.77	7.65%	$ 50.12	7.65%	$ 53.23	
Councilperson Ames	$ 655.15	$ 695.77	7.65%	$ 50.12	7.65%	$ 53.23	
Councilperson Eilertsen	$ 655.15	$ 695.77	7.65%	$ 50.12	7.65%	$ 53.23	
Executive							$ 8,970.11
Carrier, Cory	$ 80,000.00	$ 80,000.00	7.65%	$ 6,120.00	7.65%	$ 6,120.00	
Peterson, Pam	$ 34,944.00	$ 37,256.34	7.65%	$ 2,673.22	7.65%	$ 2,850.11	
City Clerk							$ 4,441.02
Sims, Sylvia	$ 33,485.71	$ 35,703.95	7.65%	$ 2,561.66	7.65%	$ 2,731.35	
Martinez, Smirna	$ 19,552.00	$ 22,348.55	7.65%	$ 1,495.73	7.65%	$ 1,709.66	
Finance and Accounting							$ 5,367.87
Silva, Victoria	$ 39,329.78	$ 41,932.33	7.65%	$ 3,008.73	7.65%	$ 3,207.82	
Downing, Kelly	$ 24,710.40	$ 28,235.91	7.65%	$ 1,890.35	7.65%	$ 2,160.05	
Building and Zoning							$ 4,216.68
Kniffen, Gene	$ 55,120.00	$ 55,120.00	7.65%	$ 4,216.68	7.65%	$ 4,216.68	
Code Enforcement							$ 2,425.28
Delp, Kathy	$ 27,747.20	$ 31,703.07	7.65%	$ 2,122.66	7.65%	$ 2,425.28	
Streets							$ 7,579.71
Walker, Linda	$ 27,435.20	$ 32,733.69	7.65%	$ 2,098.79	7.65%	$ 2,504.13	
Forsburg, John	$ 17,784.00	$ 23,341.50	7.65%	$ 1,360.48	7.65%	$ 1,785.62	
Harmon, Clifton	$ 16,239.60	$ 18,981.00	7.65%	$ 1,242.33	7.65%	$ 1,452.05	
Whitehead, Jeremy	$ 21,028.80	$ 24,025.00	7.65%	$ 1,608.70	7.65%	$ 1,837.91	
Library							$ 4,552.75
Bennett, Mary Ellin	$ 32,510.40	$ 37,164.53	7.65%	$ 2,487.05	7.65%	$ 2,843.09	
Vacant	$ -	$ 22,348.55	7.65%	$ -	7.65%	$ 1,709.66	
Subtotal General Fund	***$ 433,817.99***	***$ 495,069.04***		***$ 33,187.08***		***$ 37,872.78***	***$ 37,553.42***
UTILITIES FUNDS							
Water Administration							$ 2,036.13
McKinney, Kathy	$ 23,296.00	$ 26,616.06	7.65%	$ 1,782.14	7.65%	$ 2,036.13	
Water Operations							*$ 3,874.04*
Duffy, Kyle	$ 23,296.00	$ 26,616.06	7.65%	$ 1,782.14	7.65%	$ 2,036.13	
Penton III, Donnie	$ 21,028.80	$ 24,025.00	7.65%	$ 1,608.70	7.65%	$ 1,837.91	
Wastewater Administration							$ 1,976.80
Vacant	$ -	$ 25,840.50	7.65%	$ -	7.65%	$ 1,976.80	
Wastewater Operations							$ 3,814.71
Vacant	$ -	$ 25,840.50	7.65%	$ -	7.65%	$ 1,976.80	
Vacant	$ -	$ 24,025.00	7.65%	$ -	7.65%	$ 1,837.91	
Subtotal Utilities	***$ 67,620.80***	***$ 152,963.12***		***$ 5,172.99***		***$ 11,701.68***	***$ 9,665.55***
CITYWIDE TOTALS	**$ 501,438.79**	**$ 648,032.16**		**$ 38,360.07**		**$ 49,574.46**	**$ 47,218.97**

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2007-2008 Proposed Retirement

Employee	2007-2008 Payroll	Estimated 2008-2009 Payroll	2007-2008 Rate	2007-2008 Cost	2008-2009 Rate	2008-2009 Cost	2008-2009 Cost by Department
GENERAL FUND							
Legislative							**$ -**
Mayor Penton	$ 1,310.30	$ 1,391.54	0.00%	$ -	0.00%	$ -	
Vice Mayor Denico	$ 655.15	$ 695.77	0.00%	$ -	0.00%	$ -	
Councilperson Adorno	$ 655.15	$ 695.77	0.00%	$ -	0.00%	$ -	
Councilperson Ames	$ 655.15	$ 695.77	0.00%	$ -	0.00%	$ -	
Councilperson Eilertsen	$ 655.15	$ 695.77	0.00%	$ -	0.00%	$ -	
Executive							**$ 19,365.75**
Carrier, Cory	$ 80,000.00	$ 80,000.00	13.12%	$ 10,496.00	19.62%	$ 15,696.00	
Peterson, Pam	$ 34,944.00	$ 37,256.34	9.85%	$ 3,441.98	9.85%	$ 3,669.75	
City Clerk							**$ 5,718.17**
Sims, Sylvia	$ 33,485.71	$ 35,703.95	9.85%	$ 3,298.34	9.85%	$ 3,516.84	
Martinez, Smirna	$ 19,552.00	$ 22,348.55	9.85%	$ 1,925.87	9.85%	$ 2,201.33	
Finance and Accounting							**$ 6,911.57**
Silva, Victoria	$ 39,329.78	$ 41,932.33	9.85%	$ 3,873.98	9.85%	$ 4,130.33	
Downing, Kelly	$ 24,710.40	$ 28,235.91	9.85%	$ 2,433.97	9.85%	$ 2,781.24	
Building and Zoning							**$ 5,429.32**
Kniffen, Gene	$ 55,120.00	$ 55,120.00	9.85%	$ 5,429.32	9.85%	$ 5,429.32	
Code Enforcement							**$ 3,122.75**
Delp, Kathy	$ 27,747.20	$ 31,703.07	9.85%	$ 2,733.10	9.85%	$ 3,122.75	
Streets							**$ 9,759.50**
Walker, Linda	$ 27,435.20	$ 32,733.69	9.85%	$ 2,702.37	9.85%	$ 3,224.27	
Forsburg, John	$ 17,784.00	$ 23,341.50	9.85%	$ 1,751.72	9.85%	$ 2,299.14	
Harmon, Clifton	$ 16,239.60	$ 18,981.00	9.85%	$ 1,599.60	9.85%	$ 1,869.63	
Whitehead, Jeremy	$ 21,028.80	$ 24,025.00	9.85%	$ 2,071.34	9.85%	$ 2,366.46	
Library							**$ 5,862.04**
Bennett, Mary Ellin	$ 32,510.40	$ 37,164.53	9.85%	$ 3,202.27	9.85%	$ 3,660.71	
Vacant	$ -	$ 22,348.55	9.85%	$ -	9.85%	$ 2,201.33	
Subtotal General Fund	***$ 433,817.99***	***$ 495,069.04***		***$ 44,959.88***		***$ 56,169.10***	***$ 56,169.10***
UTILITIES FUNDS							
Water Administration							**$ 2,621.68**
McKinney, Kathy	$ 23,296.00	$ 26,616.06	9.85%	$ 2,294.66	9.85%	$ 2,621.68	
Water Operations							***$ 4,988.14***
Duffy, Kyle	$ 23,296.00	$ 26,616.06	9.85%	$ 2,294.66	9.85%	$ 2,621.68	
Penton III, Donnie	$ 21,028.80	$ 24,025.00	9.85%	$ 2,071.34	9.85%	$ 2,366.46	
Wastewater Administration							**$ 2,545.29**
Vacant	$ -	$ 25,840.50	9.85%	$ -	9.85%	$ 2,545.29	
Wastewater Operations							***$ 4,911.75***
Vacant	$ -	$ 25,840.50	9.85%	$ -	9.85%	$ 2,545.29	
Vacant	$ -	$ 24,025.00	9.85%	$ -	9.85%	$ 2,366.46	
Subtotal Utilities	***$ 67,620.80***	***$ 152,963.12***		***$ 6,660.65***		***$ 15,066.87***	***$ 15,066.87***
Citywide Total	**$ 501,438.79**	**$ 648,032.16**		**$ 51,620.53**		**$ 71,235.97**	**$ 71,235.97**

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2007-2008 Proposed Health Insurance

Employee	2007-2008 Total Insurance Benefit	2007-2008 Department Total	2008-2009 Total Insurance Benefit	2008-2009 Department Total
GENERAL FUND				
Legislative		$ -		$ -
Mayor Penton	$ -		$ -	
Vice Mayor Denico	$ -		$ -	
Councilperson Adorno	$ -		$ -	
Councilperson Ames	$ -		$ -	
Councilperson Eilertsen	$ -		$ -	
Executive		$ 11,100.00		$ 11,100.00
Carrier, Cory	$ 5,600.00		$ 5,600.00	
Peterson, Pam	$ 5,500.00		$ 5,500.00	
City Clerk		$ 11,000.00		$ 11,000.00
Sims, Sylvia	$ 5,500.00		$ 5,500.00	
Martinez, Smirna	$ 5,500.00		$ 5,500.00	
Finance and Accounting		$ 11,000.00		$ 11,000.00
Silva, Victoria	$ 5,500.00		$ 5,500.00	
Downing, Kelly	$ 5,500.00		$ 5,500.00	
Building and Zoning		$ -		$ -
Kniffen, Gene	$ -		$ -	
Code Enforcement		$ 5,500.00		$ 5,500.00
Delp, Kathy	$ 5,500.00		$ 5,500.00	
Streets		$ 11,000.00		$ 11,000.00
Walker, Linda	$ 5,500.00		$ 5,500.00	
Forsburg, John	$ -		$ -	
Harmon, Clifton	$ -		$ -	
Whitehead, Jeremy	$ 5,500.00		$ 5,500.00	
Library		$ 11,000.00		$ 11,000.00
Bennett, Mary Ellin	$ 5,500.00		$ 5,500.00	
Vacant	$ 5,500.00		$ 5,500.00	
Subtotal General Fund	***$ 60,600.00***	***$ 60,600.00***	***$ 60,600.00***	***$ 60,600.00***
UTILITIES FUNDS				
Water Administration		$ 5,500.00		$ 5,500.00
McKinney, Kathy	$ 5,500.00		$ 5,500.00	
Water Operations		$ 11,000.00		$ 11,000.00
Duffy, Kyle	$ 5,500.00		$ 5,500.00	
Penton III, Donnie	$ 5,500.00		$ 5,500.00	
Wastewater Administration		$ 5,500.00		$ 5,500.00
Vacant	$ 5,500.00		$ 5,500.00	
Wastewater Operations		$ 11,000.00		$ 11,000.00
Vacant	$ 5,500.00		$ 5,500.00	
Vacant	$ 5,500.00		$ 5,500.00	
Subtotal Utilities	***$ 33,000.00***	***$ 33,000.00***	***$ 33,000.00***	***$ 33,000.00***
Citywide Total	**$ 93,600.00**	**$ 93,600.00**	**$ 93,600.00**	**$ 93,600.00**

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2007-2008 Proposed Worker's Compensation

Employee	Estimated 2007-2008 Payroll	Worker's Comp Rate	2007-2008 Cost	*2007-2008 Cost by Department*
GENERAL FUND				
Legislative				***$ 26.72***
Mayor Penton	$ 1,391.54	$ 0.64	$ 8.91	
Vice Mayor Denico	$ 695.77	$ 0.64	$ 4.45	
Councilperson Adorno	$ 695.77	$ 0.64	$ 4.45	
Councilperson Ames	$ 695.77	$ 0.64	$ 4.45	
Councilperson Eilertsen	$ 695.77	$ 0.64	$ 4.45	
Executive				***$ 750.44***
Carrier, Cory	$ 80,000.00	$ 0.64	$ 512.00	
Peterson, Pam	$ 37,256.34	$ 0.64	$ 238.44	
City Clerk				***$ 371.54***
Sims, Sylvia	$ 35,703.95	$ 0.64	$ 228.51	
Martinez, Smirna	$ 22,348.55	$ 0.64	$ 143.03	
Finance and Accounting				***$ 449.08***
Silva, Victoria	$ 41,932.33	$ 0.64	$ 268.37	
Downing, Kelly	$ 28,235.91	$ 0.64	$ 180.71	
Building and Zoning				***$ 6,603.38***
Kniffen, Gene	$ 55,120.00	$ 11.98	$ 6,603.38	
Code Enforcement				***$ 3,037.15***
Delp, Kathy	$ 31,703.07	$ 9.58	$ 3,037.15	
Streets				***$ 7,846.09***
Walker, Linda	$ 32,733.69	$ 0.64	$ 209.50	
Forsburg, John	$ 23,341.50	$ 11.51	$ 2,686.61	
Harmon, Clifton	$ 18,981.00	$ 11.51	$ 2,184.71	
Whitehead, Jeremy	$ 24,025.00	$ 11.51	$ 2,765.28	
Library				***$ 380.88***
Bennett, Mary Ellin	$ 37,164.53	$ 0.64	$ 237.85	
Vacant	$ 22,348.55	$ 0.64	$ 143.03	
Subtotal General Fund	***$ 495,069.04***		***$ 19,465.28***	***$ 19,465.28***
UTILITIES FUNDS				
Water Administration				***$ 170.34***
McKinney, Kathy	$ 26,616.06	$ 0.64	$ 170.34	
Water Operations				***$ 3,246.09***
Duffy, Kyle	$ 26,616.06	$ 6.41	$ 1,706.09	
Penton III, Donnie	$ 24,025.00	$ 6.41	$ 1,540.00	
Wastewater Administration				***$ 165.38***
Vacant	$ 25,840.50	$ 0.64	$ 165.38	
Wastewater Operations				***$ 3,196.38***
Vacant	$ 25,840.50	$ 6.41	$ 1,656.38	
Vacant	$ 24,025.00	$ 6.41	$ 1,540.00	
Subtotal Utilities	***$ 152,963.12***		***$ 6,778.19***	***$ 6,778.19***
Citywide Total	**$ 648,032.16**		**$ 26,243.47**	**$ 26,243.47**

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2007-2008 Proposed Summary

Employee	Payroll	Payroll Taxes	Retirement	Health Insurances	Workers Compensation	Total Payroll and Benefits
GENERAL FUND						
Legislative						
Mayor Penton	$ 1,391.54	$ 106.45	$ -	$ -	$ 8.91	**$ 1,506.90**
Vice Mayor Denico	$ 695.77	$ 53.23	$ -	$ -	$ 4.45	**$ 753.45**
Councilperson Adorno	$ 695.77	$ 53.23	$ -	$ -	$ 4.45	**$ 753.45**
Councilperson Ames	$ 695.77	$ 53.23	$ -	$ -	$ 4.45	**$ 753.45**
Councilperson Eilertsen	$ 695.77	$ 53.23	$ -	$ -	$ 4.45	**$ 753.45**
Executive						
Carrier, Cory	$ 80,000.00	$ 6,120.00	$ 15,696.00	$ 5,600.00	$ 512.00	**$ 107,928.00**
Peterson, Pam	$ 37,256.34	$ 2,850.11	$ 3,669.75	$ 5,500.00	$ 238.44	**$ 49,514.64**
City Clerk						
Sims, Sylvia	$ 35,703.95	$ 2,731.35	$ 3,516.84	$ 5,500.00	$ 228.51	**$ 47,680.65**
Martinez, Smirna	$ 22,348.55	$ 1,709.66	$ 2,201.33	$ 5,500.00	$ 143.03	**$ 31,902.58**
Finance and Accounting						
Silva, Victoria	$ 41,932.33	$ 3,207.82	$ 4,130.33	$ 5,500.00	$ 268.37	**$ 55,038.85**
Downing, Kelly	$ 28,235.91	$ 2,160.05	$ 2,781.24	$ 5,500.00	$ 180.71	**$ 38,857.90**
Building and Zoning						
Kniffen, Gene	$ 55,120.00	$ 4,216.68	$ 5,429.32	$ -	$ 6,603.38	**$ 71,369.38**
Code Enforcement						
Delp, Kathy	$ 31,703.07	$ 2,425.28	$ 3,122.75	$ 5,500.00	$ 3,037.15	**$ 45,788.26**
Streets						
Walker, Linda	$ 32,733.69	$ 2,504.13	$ 3,224.27	$ 5,500.00	$ 209.50	**$ 44,171.58**
Forsburg, John	$ 23,341.50	$ 1,785.62	$ 2,299.14	$ -	$ 2,686.61	**$ 30,112.87**
Harmon, Clifton	$ 18,981.00	$ 1,452.05	$ 1,869.63	$ -	$ 2,184.71	**$ 24,487.39**
Whitehead, Jeremy	$ 24,025.00	$ 1,837.91	$ 2,366.46	$ 5,500.00	$ 2,765.28	**$ 36,494.65**
Library						
Bennett, Mary Ellin	$ 37,164.53	$ 2,843.09	$ 3,660.71	$ 5,500.00	$ 237.85	**$ 49,406.18**
McCaulley, Lynsay	$ 22,348.55	$ 1,709.66	$ 2,201.33	$ 5,500.00	$ 143.03	**$ 31,902.58**
Subtotal General Fund	$ 495,069.04	$ 37,872.78	$ 56,169.10	$ 60,600.00	$ 19,465.28	**$ 669,176.19**
UTILITIES FUNDS						
Water Administration						
McKinney, Kathy	$ 26,616.06	$ 2,036.13	$ 2,621.68	$ 5,500.00	$ 170.34	**$ 36,944.21**
Water Operations						
Duffy, Kyle	$ 26,616.06	$ 2,036.13	$ 2,621.68	$ 5,500.00	$ 1,706.09	**$ 38,479.96**
Penton III, Donnie	$ 24,025.00	$ 1,837.91	$ 2,366.46	$ 5,500.00	$ 1,540.00	**$ 35,269.38**
Wastewater Administration						
Vacant	$ 25,840.50	$ 1,976.80	$ 2,545.29	$ 5,500.00	$ 165.38	**$ 36,027.97**
Wastewater Operations						
Vacant	$ 25,840.50	$ 1,976.80	$ 2,545.29	$ 5,500.00	$ 1,656.38	**$ 37,518.96**
Vacant	$ 24,025.00	$ 1,837.91	$ 2,366.46	$ 5,500.00	$ 1,540.00	**$ 35,269.38**
Subtotal Utilities	$ 152,963.12	$ 11,701.68	$ 15,066.87	$ 33,000.00	$ 6,778.19	**$ 219,509.86**
Citywide Total	$ 648,032.16	$ 49,574.46	$ 71,235.97	$ 93,600.00	$ 26,243.47	**$ 888,686.05**

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