CITY OF POLK CITY

APPROVED 2011-2012 BUDGET

BUILDING TODAY FOR A BETTER TOMORROW

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City of Polk City

City Council

Mayor	Joe LaCascia	Joe.Lacascia@mypolkcity.org
Vice Mayor	Trudy Block	Trudy.Block@mypolkcity.org
Councilor	Nancy Adorno	Nancy.Adorno@mypolkcity.org
Councilor	Mike Blethen	Mike.Blethen@mypolkcity.org
Councilor	Don Kimsey	Don.Kimsey@mypolkcity.org

City Management

City Manager	Matt Brock	Matt.Brock@mypolkcity.org
Finance Director	Pamela Lawson	Pamela.Lawson@mypolkcity.org
City Clerk	Patricia Jackson	Patricia.Jackson@mypolkcity.org

MISSION:

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

July 27, 2011

Honorable Mayor and
Members of City Council
City of Polk City

RE: Fiscal Year 2012 Budget

Dear Mayor and Members of City Council,

The proposed budget for fiscal year 2012 is transmitted for your review and consideration. It is a balanced budget that proposes revenues and expenditures totaling $5,646,635. This is a plan for provision of public funds in the City of Polk City for the fiscal year beginning October 1, 2011. It has been developed in accordance with all City ordinances, State and Federal laws, and policies and procedures of the City.

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

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

It is important to note that in preparation of this budget I considered this to be a new financial era in the City of Polk City. This is due primarily to the bond funding expected to be received in September. Included in this budget is debt service calculation based on a principle of $9,752,000 and a rate of interest of 5.25%. More details will be provided below under debt service, and in the specific fund expenditure spread sheets.

Tax Base and Millage Rate

The City of Polk City FY 2012 adjusted taxable value has been estimated by the Polk County property appraiser to be $62,577,333. This is a decrease from last year's amount of $67,387,229. Last year the City's millage rate was 8.6547 per $1,000 of assessed value. This generated $583,216 in ad valorem revenue to the City of Polk City.

The FY 12 millage rate is proposed at the rollback rate of 9.3199, which is the rate that would generate the same amount of ad valorem revenue in FY 12 that was generated in FY 11. This will generate $590,668 ($561,135 for minimum budgeting purposes per statute) in ad valorem revenue to the City in FY 12. Based on that millage rate and assuming a home assessed at $100,000, which claims the maximum allowable $50,000 homestead exemption, the property owner would pay $466.00 annually or $38.84 monthly in ad valorem taxes.

Other highlights of the budget include:

- $1,370,000 utility system improvements financed through the bond as follows:

Schedule of Proposed Projects

No.	Project	Project Task	Begin	Finish	Cost
1	New Water Mains	Water mains	12/15/2011	06/15/2012	$ 82,300
		Interconnect with Lakeland	02/15/2012	06/15/2014	$ 22,000
2	Pressure Sustaining Valves	PSV for Auburndale interconnect	06/15/2012	06/15/2014	$ 27,400
		Lakeland interconnect	06/15/2012	06/15/2014	$ 54,800
3	Raw Water Flow Meters	Relocate three flow meters	07/30/2011	11/30/2011	$ 49,400
4	Mount Olive WWTF and Pump Station (1)	Permit	07/30/2011	11/01/2011	$ 16,947
		Pumps and station upgrade	09/01/2011	05/01/2012	$ 137,100
		Construction of effluent distribution center	09/01/2011	04/01/2012	$ 76,700
5	Mount Olive Street Pump Station (1)	Permit	07/30/2011	11/01/2011	$ 3,052
		Jack and bore under Mount Olive St.	09/01/2011	12/31/2011	$ 11,000
		Pump Station upgrade (2)	09/01/2011	02/15/2012	$ 27,500
6	Cardinal Hill WWTF and	Permit	07/30/2011	11/15/2011	$ 33,902

	Pump Station [1]	Construction of a reclaimed water pump station	09/15/2011	02/15/2012	$ 197,400
		Reclaimed pipeline	09/15/2011	02/15/2012	$ 230,300
		Engineering and survey service, etc.	07/30/2011	12/15/2011	$ 54,800
		Aeration sewage holding tank	09/15/2011	09/15/2012	$ 137,100
7	Retrofit three (3) pump stations	Retrofit aged pump stations	09/01/2011	05/15/2012	$ 126,100
8	SRF & USDA Amendments and WUP Renewal	Amend SRF & USDA funding documents, do WUP	07/30/2011	11/01/2011	$ 54,800

*The Equipment recommended for purchase which includes: Hydro Test Equipment, pressure test equipment, and chart recorders is not included in the "Project List Above" but should be included in the budget for purchase next year	$ 27,400
	$ 1,370,001

- It includes a Capitol Improvement Plan (CIP) totaling $2,161,525, which includes the $1,370,001 utility system improvements funded through the bond.

- This budget includes an unrestricted reserve fund balance totaling $308,271 (General Fund $129,313, and Enterprise Fund $178,959).

- This budget includes funding for 7 full time personnel, and 4 part time personnel. Proposed salaries have been adjusted as indicated in the attachment. The city clerk, finance director, library director, and public works/planner/building positions have been reclassified as indicated in the attached, using comparable salaries of other cities in Polk County as the primary methodology.

- Water readiness and sewer readiness to serve charges totaling $231,768 have been included in this budget.

- Community Development Block Grant Funds (CDBG) of $650,000 has been included for waterline improvements on numbered streets in the Railroad Heights area.

- Funds totaling $520,000 have been included in the Woodard and Curran utility services contract. This is slight increase from $486,333 originally estimated by Woodard and Curran for a 12 month period. As of this writing we have not had a

full calendar year to confirm Woodard and Curran's original estimates. However updated cost and operational expense estimates indicate the need for this amount.

- It includes a carry forward estimated balance from the FY 11 budget of $1,370,001.

Major Funds

This budget consists of two major funds, including the general fund and enterprise fund. In the FY 2011 budget the enterprise fund was separated into the water fund and the sewer fund.

General Fund. The General Fund is the principal fund of the City and is used to account for all activities not included in other specified funds. It accounts for the normal, recurring activities of the City. Activities of this fund are primarily supported by City ad valorem revenues/taxes, intergovernmental revenues, and to smaller degree enterprise fund revenue. The general fund is proposed at $1,674,329.

Enterprise Fund. The Enterprise Fund is the general expenditure and profit making fund of the City that includes water and wastewater revenues and expenditures. The Utility Fund is proposed at $3,972,306.

Capital Improvement Plan

This budget includes a five year Capital Improvement Plan totaling $2,161,525 for FY 12. The purpose of a CIP is to identify and plan for major capital improvements over a given time period so that these major expenses can be properly planned for and funded. Many grant applications receive additional credit based upon approval of a Capital Improvement Program. One question that was asked as the City went through bond qualification in August was whether or not the City had a CIP? The City was likely given additional qualification for a bond because a CIP was to be included in this budget for the next five years. See attached CIP for projects, funding amounts, and five year totals.

Debt Service

The City elected to participate in an estimated bond amount of $9,752,000. This amount was financed at an estimated interest rate of 5.25%. The FY 12 debt service portfolio will now have only three major long term debts remaining. That debt service amount totals $881,179 and is included in the FY 12 annual budget. All long term debt amortization schedules are attached as well.

Budget Conclusion

It is the role and responsibility of staff to present a balanced budget to the Council. Staff recognizes a budget is simply a plan for expenditures for the next fiscal year. Staff

understands it may be altered or amended many times as we go through the review process. We look forward to assisting in that process.

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

As always, all City departments put forth much effort in preparations of this document and are to be commended. Director of finance Pam Lawson and her staff should be especially recognized for their assistance and effort in preparation of this budget.

I look forward to assisting you in the review process of the fiscal year 2012 budget.

Sincerely,

Matthew D. Brock
City Manager

CITY OF POLK CITY PROPOSED 2011-2012 BUDGET
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF POLK CITY ARE 47.94%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

		GENERAL FUND	ENTERPRISE FUND	TOTAL
CASH CARRYFORWARD		**$ -**	**$ 1,370,001**	**$ 1,370,001**
ESTIMATED REVENUES				
Ad Valorem Taxes	Millage Per	$ 521,085		$ 521,085
Local Option, Use & Fuel Taxes	$1000	$ 129,038		$ 129,038
Utility Taxes	8.6547	$ 128,600		$ 128,600
Communication Services Taxes		$ 109,595		$ 109,595
Local Business Taxes		$ 11,000		$ 11,000
Building Permits		$ 18,720		$ 18,720
Franchise Fees		$ 76,877		$ 76,877
Impact Fees		$ -	$ 36,972	$ 36,972
Other Permits and Fees		$ 4,970	$ 240,384	$ 245,354
Grants and Aids		$ 91,420	$ 645,000	$ 736,420
Intergovernmental Revenue		$ 153,132		$ 153,132
Charges For Services		$ 259,698	$ 1,615,000	$ 1,874,698
Transportation User Fees		$ 17,942		$ 17,942
Culture/Recration		$ 4,750		$ 4,750
Fines & Forfeitures		$ 450		$ 450
Other Judgments, Fines, Forfeitures		$ 150	$ 59,949	$ 60,099
Interest and Other Earnings		$ 50	$ -	$ 50
Rents an Royalties		$ 1,200		$ 1,200
Other Miscellaneous Revenues		$ 11,320		$ 11,320
TOTAL SOURCES		**$ 1,539,997**	**$ 2,597,305**	**$ 4,137,302**
Intragovernmental Transfers In		$ 125,000	$ -	$ 125,000
Fund Balances/Reserves/Net Assets		$ -	$ -	$ -
TOTAL REVENUES, TRANSFERS & BALANCES		**$ 1,664,997**	**$ 3,967,306**	**$ 5,632,303**
EXPENDITURES				
Culture and Recreation		$ 117,314		$ 117,314
General Government		$ 432,825		$ 432,825
Other Uses		$ 83,832		$ 83,832
Physical Environment		$ 271,452	$ 872,775	$ 1,144,227
Public Safety		$ 179,869		$ 179,869
Transportation		$ 168,879		$ 168,879
Debt Service		$ 152,762	$ 750,371	$ 903,133
Capital Outlay		$ 132,524	$ 2,024,001	$ 2,156,525
TOTAL EXPENDITURES		**$ 1,539,457**	**$ 3,647,147**	**$ 5,186,604**
Transfers Out		$ -	$ 125,000	$ 125,000
Fund Balances/Reserves/Net Assets		$ 125,540	$ 195,159	$ 320,699
TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES		**$ 1,664,997**	**$ 3,967,306**	**$ 5,632,303**

GENERAL FUND

ESTIMATED REVENUES

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-311-000	**AD VALOREM TAXES**				
01-311-100	Ad Valorem Taxes	$ 628,910	$ 567,795	$ 561,135	$ 521,085
		$ 628,910	**$ 567,795**	**$ 561,135**	**$ 521,085**
01-312-000	**LOCAL OPTION, USE & FUEL TAXES**				
01-312-300	9th Cent Gas Tax	$ 8,929	$ 8,536	$ 12,000	$ 12,000
01-312-400	Local Option Gas Tax	$ 49,478	$ 47,284	$ 72,584	$ 72,584
01-312-410	New Local Option Gas Tax	$ 30,841	$ 29,680	$ 44,454	$ 44,454
		$ 89,248	***$ 85,500***	***$ 129,038***	***$ 129,038***
01-314-000	**UTILITY TAX**				
01-314-100	Electric	$ 95,148	$ 54,551	$ 76,000	$ 76,000
01-314-300	Water	$ 28,776	$ 24,927	$ 43,000	$ 43,000
01-314-400	Gas	$ 5,237	$ 7,612	$ 9,600	$ 9,600
		$ 129,161	***$ 87,089***	***$ 128,600***	***$ 128,600***
01-315-000	**COMMUNICATIONS SERVICES TAX**				
01-315-100	Communications Services Tax	$ 104,800	$ 75,509	$ 109,595	$ 109,595
		$ 104,800	***$ 75,509***	***$ 109,595***	***$ 109,595***
01-316-000	**LOCAL BUSINESS TAX**				
01-316-100	Local Business Licenses	$ 14,039	$ 1,548	$ 11,000	$ 11,000
		$ 14,039	***$ 1,548***	***$ 11,000***	***$ 11,000***
01-322-000	**BUILDING PERMITS**				
01-322-100	Building Permits	$ 6,190	$ 6,105	$ 7,500	$ 7,500
01-322-101	Bldg Permit - Plan Checking	$ 2,770	$ 3,391	$ 4,000	$ 4,000
01-322-102	Bldg Permit - Admin Fee	$ 840	$ 620	$ 740	$ 740
01-322-103	Bldg Permit - Electrical	$ 2,650	$ 1,263	$ 1,750	$ 1,750
01-322-104	Bldg Permit - Plumbing	$ 1,675	$ 1,543	$ 1,750	$ 1,750
01-322-105	Bldg Permit - Mechanical	$ 2,750	$ 1,400	$ 1,000	$ 1,000
01-322-106	Bldg Permit - T Pole	$ 150	$ 60	$ 90	$ 90
01-322-107	Bldg Permit - Cert of Occupancy	$ 210	$ 60	$ 90	$ 90
01-322-108	Bldg Permit - Inspections	$ 4,170	$ 1,865	$ 1,800	$ 1,800
01-322-109	Bldg Permit - Demolition	$ -	$ -	$ -	$ -
01-322-110	Bldg Permit - Sign Fee	$ -	$ -	$ -	$ -
01-322-190	Impact Fee Retainage	$ -	$ -	$ -	$ -
01-322-200	DCA Radon - Retainage	$ -	$ -	$ -	$ -
01-322-300	BCAIB - Retainage	$ -	$ -	$ -	$ -
01-322-400	Variance Request Fees	$ -	$ -	$ -	$ -
01-322-500	Development Fees	$ -	$ -	$ -	$ -
		$ 21,405	***$ 16,306***	***$ 18,720***	***$ 18,720***

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-323-000	**FRANCHISE FEES**				
01-323-100	Electric	$ 72,171	$ 24,773	$ 50,000	$ 50,000
01-323-200	Gas	$ -	$ -	$ -	$ -
01-323-300	Solid Waste	$ 27,657	$ 15,761	$ 26,877	$ 26,877
		$ 99,828	***$ 40,534***	***$ 76,877***	***$ 76,877***
01-324-000	**IMPACT FEES**				
01-324-110	Public Safety Impact Fee	$ 3,960	$ -	$ -	$ -
01-324-310	Transportation Impact Fee	$ -	$ -	$ -	$ -
01-324-610	Parks & Recreation Impact Fee	$ 4,160	$ -	$ -	$ -
01-324-710	Public Facilities Impact Fee	$ 6,992	$ -	$ -	$ -
		$ 15,112	***$ -***	***$ -***	***$ -***
01-329-000	**OTHER PERMITS AND FEES**				
01-329-100	Contractors Registration	$ 10	$ -	$ 20	$ 20
01-329-200	Other Lic./Fees/Permits	$ 765	$ 4,850	$ 100	$ 100
01-329-210	Yard Sale Permits	$ -	$ -	$ 850	$ 850
01-329-220	Site Plan Reviews	$ -	$ -	$ 4,000	$ 4,000
		$ 775	**$ 4,850**	**$ 4,970**	**$ 4,970**
01-331-000	**GRANTS & AIDS - FEDERAL**				
01-331-300	Community Cleanup Grant	$ -	$ -	$ -	$ -
01-331-391	FEMA Grant	$ -	$ -	$ 10,000	$ 10,000
		$ -	***$ -***	***$ 10,000***	***$ 10,000***
01-331-510	**CDBG**				
01-331-530	CDBG - Pond	$ -	$ -	$ -	$ -
01-331-700	FRDAP Grants	$ -	$ -	$ 50,000	$ 50,000
01-331-701	Library Coop Funding	$ 25,000	$ 12,500	$ 25,000	$ 25,000
		$ 25,000	***$ 12,500***	***$ 75,000***	***$ 75,000***
01-334-000	**GRANTS & AIDS - STATE**				
01-334-201	Justice Assistance Grant (JAG)	$ 8,097	$ 15,000	$ 6,420	$ 6,420
01-334-900	CIBR Grants	$ -	$ -	$ -	$ -
		$ 8,097	***$ 15,000***	***$ 6,420***	***$ 6,420***
01-335-000	**INTERGOVERNMENTAL REVENUE**				
01-335-120	MRS - State Sales Tax	$ 52,024	$ 34,464	$ 51,696	$ 51,696
01-335-122	SRS - 8th Cent. Motor Fuel Tax	$ 21,252	$ 14,086	$ 21,129	$ 21,129
01-335-123	MRS - Municipal Fuel Tax	$ 22	$ 5	$ 7	$ 7
01-335-140	Mobile Home License	$ 4,398	$ 3,812	$ 6,076	$ 6,076
01-335-150	Alcoholic Beverage License	$ 378	$ 378	$ 500	$ 500
01-335-180	Half-Cent Sales Tax	$ 80,114	$ 54,532	$ 73,724	$ 73,724

City of Polk City . .dget Worksheet
General Fund Revenues

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - City Mngr Recommended	FY12 - Adopted By Council
		$ 158,188	*$ 107,277*	*$ 153,132*	*$ 153,132*
01-337-000	**GRANTS FROM OTHER LOCAL UNITS**				
01-337-700	Library Grants	$ -	$ -	$ -	$ -
		$ -	*$ -*	*$ -*	*$ -*
01-340-000	**CHARGES FOR SERVICES**				
01-340-400	Solid Waste	$ 253,369	$ 168,626	$ 244,718	$ 244,718
01-340-700	Stormwater Utility Fees	$ 14,650	$ 9,929	$ 14,500	$ 14,500
01-340-900	Notary Fees	$ 405	$ 341	$ 480	$ 480
		$ 268,424	*$ 178,895*	*$ 259,698*	*$ 259,698*
01-344-000	**TRANSPORTATION USER FEES**				
01-344-900	FDOT Maintenance Agreement	$ 17,942	$ 13,456	$ 17,942	$ 17,942
		$ 17,942	*$ 13,456*	*$ 17,942*	*$ 17,942*
01-347-000	**CULTURE/RECREATION**				
01-347-100	Library Income	$ 4,522	$ 3,588	$ 4,750	$ 4,750
		$ 4,522	*$ 3,588*	*$ 4,750*	*$ 4,750*
01-351-000	**FINES & FORFEITURES**				
01-351-110	Police Fines	$ 251	$ 76	$ 100	$ 100
01-351-120	Police Education	$ -	$ -	$ -	$ -
01-351-200	C.I. 56.4%	$ 1,695	$ 242	$ 350	$ 350
01-351-300	Code Enforcement Fines	$ -	$ -	$ -	$ -
		$ 1,946	*$ 318*	*$ 450*	*$ 450*
01-359-000	**OTHER JUDGEMENTS, FINES, FORFEITURES**				
01-359-100	Other Fines and/or Forfeitures	$ 295	$ 21	$ 150	$ 150
01-359-200	Non Sufficient Funds	$ -	$ -	$ -	$ -
01-359-300	Late Fees	$ -	$ -	$ -	$ -
		$ 295	*$ 21*	*$ 150*	*$ 150*
01-361-000	**INTEREST AND OTHER EARNINGS**				
01-361-100	Interest Income	$ 405	$ 300	$ 50	$ 50
		$ 405	*$ 300*	*$ 50*	*$ 50*
01-362-000	**RENTS AND ROYALTIES**				
01-362-100	Activity Center Rentals	$ 700	$ 1,100	$ 1,200	$ 1,200
		$ 700	*$ 1,100*	*$ 1,200*	*$ 1,200*
01-365-000	**SALE OF SURPLUS MATERIALS AND SCRAP**				
01-365-100	Sales of Surplus Property	$ -	$ -	$ -	$ -
		$ -	*$ -*	*$ -*	*$ -*
01-366-000	**CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES**				
01-366-100	Private Donations	$ 1,277	$ 2,167	$ 1,000	$ 1,000
01-366-101	Private Donations - Christmas	$ -	$ -	$ 750	$ 750

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-366-102	Private Donations - Halloween	$ -	$ -	$ 750	$ 750
01-366-103	Private Donations - Founders Day	$ -	$ -	$ 400	$ 400
01-366-200	Revenue from Brick Sales	$ 100	$ -	$ -	$ -
		$ 1,377	***$ 2,167***	***$ 2,900***	***$ 2,900***
01-369-000	**OTHER MISCELLANEOUS REVENUES**				
01-369-100	Misc. Income	$ 6,853	$ 7,034	$ 3,000	$ 3,000
01-369-101	Misc - Copies and Faxes	$ -	$ -	$ 350	$ 350
01-369-102	Misc - Collection Allowance	$ -	$ -	$ 500	$ 500
01-369-103	Misc - Records Requests	$ -	$ -	$ 50	$ 50
01-369-110	Refund of Overpayments	$ -	$ -	$ -	$ -
01-369-120	Misc - Christmas	$ -	$ -	$ 400	$ 400
01-369-130	Misc - Halloween	$ -	$ -	$ 320	$ 320
01-369-200	Transfer From Street Funds	$ -	$ -	$ -	$ -
01-369-300	Reappropriation of Surplus	$ -	$ -	$ -	$ -
01-369-400	Insurance Proceeds	$ 14,338	$ 3,893	$ 3,500	$ 3,500
01-369-500	Refund of State Gas Tax	$ 424	$ 233	$ 300	$ 300
01-369-600	Reimbursed Cost-Code Enf	$ -	$ -	$ -	$ -
		$ 21,615	***$ 11,160***	***$ 8,420***	***$ 8,420***
01-381-000	**INTRAGOVERNMENTAL TRANSFERS IN**				
01-381-200	Transfer From Water Fund	$ 185,000	$ 25,000	$ -	$ -
01-381-400	Transfer From Enterprise Fund	$ -	$ -	$ 100,000	$ 125,000
		$ 185,000	***$ 25,000***	***$ 100,000***	***$ 125,000***
01-385-000	**BOND PROCEEDS**				
01-385-100	Bond Proceeds	$ -	$ -	$ -	$ -
		$ -	***$ -***	***$ -***	***$ -***
01-386-000	**INTRAGOVERNMENTAL TRANSFERS**				
01-386-100	USDA Grant Proceeds	$ -	$ -	$ -	$ -
		$ -	***$ -***	***$ -***	***$ -***
01-389-000	**PROPRIETARY NON-OPERATING SOURCES**				
01-389-901	Hurricane Charley	$ -	$ -	$ -	$ -
01-389-902	Hurricane Frances	$ -	$ -	$ -	$ -
01-389-903	Hurricane Jeanne	$ -	$ -	$ -	$ -
		$ -	***$ -***	***$ -***	***$ -***
	TOTAL GENERAL FUND REVENUES	**$ 1,796,789**	**$ 1,249,913**	**$ 1,680,047**	**$ 1,664,997**

GENERAL FUND

PROPOSED EXPENDITURES

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-511-100	**LEGISLATIVE - PERSONNEL EXPENSES**					
01-511-110	Executive Salaries - Legislative	$ -	$ -	$ -	$ -	$ -
01-511-120	Regular Salary - Wages - Legislative	$ 4,229	$ 3,882	$ 5,176	$ 5,176	$ 5,176
01-511-160	Bonuses and Gift Certificates - Legislat	$ -	$ -	$ 500	$ 500	$ 500
01-511-210	Fica Taxes - Legislative	$ 324	$ 297	$ 396	$ 396	$ 396
01-511-240	Worker's Compensation - Legislative	$ 8	$ 12	$ 13	$ 13	$ 13
		$ 4,561	$ 4,191	$ 6,085	$ 6,085	$ 6,085
01-511-300	**LEGISLATIVE - OPERATING EXPENSES**					
01-511-310	Professional Services - Legislative	$ 228	$ 133	$ 250	$ 250	$ 250
01-511-400	Travel and Training - Legislative	$ 667	$ 83	$ 5,000	$ 5,000	$ 5,000
01-511-410	Communication Services - Legislative	$ 11	$ -	$ -	$ -	$ -
01-511-440	Rentals and Leases - Legislative	$ 210	$ -	$ -	$ -	$ -
01-511-480	Promo Activities & Legal Ads - Legislati	$ 178	$ -	$ 1,250	$ 1,250	$ 1,250
01-511-510	Office Supplies - Legislative	$ 306	$ 83	$ 200	$ 200	$ 200
01-511-520	Operating Supplies - Legislative	$ 490	$ 68	$ 200	$ 200	$ 200
01-511-540	Books, Pub., Sub., & Memberships - Legis	$ 1,275	$ 1,175	$ 1,500	$ 1,500	$ 1,500
		$ 3,365	$ 1,542	$ 8,400	$ 8,400	$ 8,400
01-511-600	**LEGISLATIVE - CAPITAL OUTLAY**					
01-511-640	Machinery & Equipment - Legislative	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 7,926**	**$ 5,733**	**$ 14,485**	**$ 14,485**	**$ 14,485**

City of Polk City B get Worksheet

LEGISLATIVE - 511

Employee ID	Employee	2010-2011 Total Regular Salary	2011-2012 Proposed COLA Increase	2011-2012 Possible Merit Increase	2011-2012 Total Regular Salary	2011-2012 Overtime Provision	2011-2012 Total Salary	Possible 2011-2012 Hourly Rate
00011	Mayor LaCascia	$ 1,483.62	$ -	$ -	$ 1,483.62	N/A	$ 1,483.62	
00000	Vice Mayor Block	$ 741.81	$ -	$ -	$ 741.81	N/A	$ 741.81	
00025	Councilperson Adorno	$ 741.81	$ -	$ -	$ 741.81	N/A	$ 741.81	
00000	Councilperson Blethen	$ 741.81	$ -	$ -	$ 741.81	N/A	$ 741.81	
00000	Councilperson Kimsey	$ 741.81	$ -	$ -	$ 741.81	N/A	$ 741.81	
00011	Mayor Penton (Retired)*	$ 724.99	$ -	$ -	$ 724.99	N/A	$ 724.99	
	Total Department	**$ 5,175.85**	**$ -**	**$ -**	**$ 5,175.85**	**$ -**	**$ 5,175.85**	

Under the City of Polk City Charter provision C-8(A) "The compensation of Council Members will be increased each year based on the Federal Cost of Living Index formula." The cost of living allowance for 2011 is 0%. Therefore Council salaries have been increased by this amount.

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

City of Polk City Budget Worksheet

Fund: General **Department: 511** Legislative

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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				
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.	Projected expenses to Rapid Tech for computer maintenance are included in this line item.
400	Travel and Training	$ 5,000.00	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.
480	Promo Activities & Legal Ads	$ 1,250.00	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.	This expense is for a variety of activities that council decide upon each year. For example it may be used for citizen recognition, awards, etc. - $250.00. Plus $1,000.00 expense projected for hosting the Ridge League League Dinner in April 2012 - to be paid for with donations.
510	Office Supplies	$ 200.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	Expenditures for the general office supplies needed for the day-to-day operations of the city. Such purchases include paper, pens, computer supplies, filing materials, etc.
520	Operating Supplies	$ 200.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Expenditures for the general office supplies needed for the day-to-day operations of the city. This includes CDs, postage, etc.
540	Books, Publications, Subscriptions & Memberships	$ 1,500.00	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 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. License fee for Music Events

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-512-100	**EXECUTIVE - PERSONNEL EXPENSES**					
01-512-120	Regular Salary - Wages - Executive	$ 112,487	$ 38,436	$ 72,000	$ 72,000	$ 72,000
01-512-130	Other Salaries and Wages - Executive	$ 3,800	$ 800	$ 4,800	$ 4,800	$ 4,800
01-512-140	Overtime - Executive	$ -	$ -	$ -	$ -	$ -
01-512-160	Bonuses and Gift Certificates - Executiv	$ -	$ 13,518	$ 100	$ 100	$ 100
01-512-210	Fica Taxes - Executive	$ 8,929	$ 4,234	$ 5,875	$ 5,875	$ 5,875
01-512-220	Retirement Contribution - Executive	$ 16,069	$ 2,701	$ 5,760	$ 5,760	$ 5,760
01-512-230	Life & Health Insurance - Executive	$ 13,936	$ 2,662	$ 6,383	$ 6,383	$ 6,383
01-512-240	Worker's Compensation - Executive	$ 114	$ 225	$ 180	$ 180	$ 180
		$ 155,335	$ 62,576	$ 95,098	$ 95,098	$ 95,098
01-512-300	**EXECUTIVE - OPERATING EXPENSES**					
01-512-310	Professional Services - Executive	$ 2,022	$ 2,467	$ 1,500	$ 1,500	$ 1,500
01-512-400	Travel and Training - Executive	$ -	$ 806	$ 2,000	$ 2,000	$ 2,000
01-512-410	Communication Services - Executive	$ 660	$ -	$ -	$ -	$ -
01-512-420	Education Reimbursement - Executive	$ -	$ -	$ -	$ -	$ -
01-512-440	Rentals and Leases - Executive	$ -	$ 635	$ 762	$ 762	$ 762
01-512-460	Repairs and Maintenance - Executive	$ -	$ -	$ -	$ -	$ -
01-512-470	Printing and Reproduction - Executive	$ -	$ 74	$ 100	$ 100	$ 100
01-512-480	Promo Activities & Legal Ads - Executive	$ -	$ 500	$ -	$ -	$ -
01-512-510	Office Supplies - Executive	$ 165	$ 36	$ 250	$ 250	$ 250
01-512-520	Operating Supplies - Executive	$ 762	$ 269	$ 250	$ 250	$ 250
01-512-540	Books, Pub., Sub., & Memberships - Execu	$ 1,046	$ -	$ 900	$ 900	$ 900
		$ 4,655	$ 4,786	$ 5,762	$ 5,762	$ 5,762
01-512-600	**EXECUTIVE - CAPITAL OUTLAY**					
01-512-630	Improvements Other than Building - Execu	$ -	$ -	$ -	$ -	$ -
01-512-640	Machinery & Equipment - Executive	$ -	$ -	$ -	$ -	$ -
01-512-660	Books, Pub.& Library Materials - Executi	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 159,990**	**$ 67,362**	**$ 100,860**	**$ 100,860**	**$ 100,860**

City of Polk City Budget Worksheet

EXECUTIVE - 512

Employee ID	Employee	2010-2011 Total Regular Salary	2011-2012 Proposed COLA Increase	2011-2012 Possible Merit Increase	2011-2012 Total Regular Salary	2011-2012 Overtime Provision	2011-2012 Total Salary	Possible 2011-2012 Hourly Rate
00051	Matt Brock	$ 60,000.00	$ -	$ 12,000.00	$ 72,000.00	N/A	$ 72,000.00	$ 38.46
	Total Department	$ 60,000.00	$ -	$ 12,000.00	$ 72,000.00	$ -	$ 72,000.00	

City of Polk City Budget Worksheet

Fund: General **Department: 512** Executive

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 1,500.00	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.
400	Travel and Training	$ 2,000.00	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.
440	Rentals & Leases	$ 762.00	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.	Budgeted $762 for Mailfinance lease (Postage Machine & Letter Folding Machine).
460	Repairs & Maintenance	$ -	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.
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.
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.	Legal ads that must be placed throughout the year.
510	Office Supplies	$ 250.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	Paper, pens, computer supplies, filing materials, etc
520	Operating Supplies	$ 250.00	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 Budget Worksheet

Fund: General **Department: 512** Executive

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
540	Books, Publications, Subscriptions & Memberships	$ 900.00	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.
Capital Expenditures				
640	Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	None Requested.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-513-100	**CITY CLERK - PERSONNEL EXPENSES**					
01-513-120	Regular Salary - Wages - City Clerk	$ 50,176	$ 22,798	$ 45,533	$ 45,533	$ 45,533
01-513-130	Other Salaries and Wages - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-140	Overtime - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-160	Bonuses and Gift Certificates - City Cle	$ -	$ 100	$ 100	$ 100	$ 100
01-513-210	Fica Taxes - City Clerk	$ 3,735	$ 1,687	$ 3,483	$ 3,483	$ 3,483
01-513-220	Retirement Contribution - City Clerk	$ 5,722	$ 2,736	$ 2,236	$ 2,236	$ 2,236
01-513-230	Life & Health Insurance - City Clerk	$ 14,411	$ 7,926	$ 6,134	$ 6,134	$ 6,134
01-513-240	Worker's Compensation - City Clerk	$ 59	$ 95	$ 114	$ 114	$ 114
		$ 74,103	$ 35,340	$ 57,600	$ 57,600	$ 57,600
01-513-300	**CITY CLERK - OPERATING EXPENSES**					
01-513-310	Professional Services - City Clerk	$ 4,791	$ 4,599	$ 5,000	$ 5,000	$ 5,000
01-513-400	Travel and Training - City Clerk	$ -	$ 357	$ 1,500	$ 1,500	$ 1,500
01-513-410	Communication Services - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-420	Education Reimbursement - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-440	Rentals and Leases - City Clerk	$ -	$ 635	$ 762	$ 762	$ 762
01-513-460	Repairs and Maintenance - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-470	Printing and Reproduction - City Clerk	$ 400	$ 1,856	$ 2,200	$ 2,200	$ 2,200
01-513-480	Promo Activities & Legal Ads - City Cler	$ -	$ -	$ -	$ -	$ -
01-513-492	Recording & Other Fees - City Clerk	$ 700	$ -	$ 500	$ 500	$ 500
01-513-510	Office Supplies - City Clerk	$ 477	$ 433	$ 500	$ 500	$ 500
01-513-520	Operating Supplies - City Clerk	$ 764	$ -	$ 200	$ 200	$ 200
01-513-540	Books, Pub., Sub., & Memberships - City	$ 304	$ 300	$ 700	$ 700	$ 700
		$ 7,436	$ 8,179	$ 11,362	$ 11,362	$ 11,362
01-513-600	**CITY CLERK - CAPITAL OUTLAY**					
01-513-630	Improvements Other than Building - City	$ -	$ -	$ -	$ -	$ -
01-513-640	Machinery & Equipment - City Clerk	$ -	$ -	$ 1,500	$ 1,500	$ 1,500
01-513-660	Books, Pub.& Library Materials - City Cl	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ 1,500	$ 1,500	$ 1,500
	DEPARTMENT TOTAL	**$ 81,539**	**$ 43,520**	**$ 70,462**	**$ 70,462**	**$ 70,462**

City of Polk City Budget Worksheet

CITY CLERK - 513

Employee ID	Employee	2010-2011 Total Regular Salary	2011-2012 Proposed COLA Increase	2011-2012 Possible Merit Increase	2011-2012 Total Regular Salary	2011-2012 Overtime Provision	2011-2012 Total Salary	Possible 2011-2012 Hourly Rate
00042	Jackson, Patricia	$ 31,197.92	$ 4,055.73	$ 10,279.11	$ 45,532.76	N/A	$ 45,532.76	$ 24.32
	Total Department	**$ 31,197.92**	**$ 4,055.73**	**$ 10,279.11**	**$ 45,532.76**	**$ -**	**$ 45,532.76**	

*Merit calculation is based on salary comparison to other cities.

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
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.	To cover expenses incurred for computer maintenance such as programming and update; it also includes updates and support for the Questys Program (approximately $4,200)
400	Travel and Training	$ 1,500.00	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..	Expenses for conferences/institutes, lodging, mileage and other travel and per diem (FACC, IIMC, and FLC). Also Ridge League of Cities meetings, City Clerk monthly meetings and any seminars that may be attended by the clerk's office.
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
440	Rentals & Leases	$ 762.00	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.	Budgeted $762 for Mailfinance lease (Postage Machine & Letter Folding Machine).
460	Repairs & Maintenance	$ -	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	To cover expenses for repair
470	Printing & Reproduction	$ 2,200.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	To cover the expense of Code Supplements, Unified Land Development Code and Supplements, and Annual Municipal Code web publication fee for Code of Ordinances, Business License Forms, Envelopes, Business Cards, etc.
480	Promo Activities & Legal Ads	$ -	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 are done under legal counsel

City of Polk City B[illegible]get Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
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 of documents such as deeds, interlocal agreements, annexations etc.
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 cover the expense of regular stock items, and office supplies needed to properly run the City Clerk's office.
520	Operating Supplies	$ 200.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Postage Expenses, Postage refill for postage meter, and other supplies.
540	Books, Publications, Subscriptions & Memberships	$ 700.00	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, FACC, FCCMA, Notary, Quality Cities magazines, Florida State Statutes, etc.
Capital Expenditures				
640	Machinery & Equipment	$ 1,500.00	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	In the event the need arises to purchase or update existing machinery/equipment -- new computer, etc. - to be paid with operating cash.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-514-300	LEGAL COUNSEL - OPERATING EXPENSES					
01-514-310	Professional Services - Legal Counsel	$ 24,288	$ 88,976	$ 70,000	$ 70,000	$ 70,000
01-514-312	Professional Services - Other - Legal Co	$ 7,900	$ 975	$ 10,000	$ 10,000	$ 10,000
01-514-400	Travel and Training - Legal Counsel	$ -	$ -	$ -	$ -	$ -
01-514-470	Printing and Reproduction - Legal Counse	$ -	$ 197	$ 200	$ 200	$ 200
01-514-480	Promo Activities & Legal Ads - Legal Cou	$ 3,853	$ 4,367	$ 6,000	$ 6,000	$ 6,000
01-514-490	Other Current Charges - Legal Counsel	$ -	$ -	$ 200	$ 200	$ 200
01-514-492	Recording & Other Fees - Legal Counsel	$ -	$ -	$ -	$ -	$ -
		$ 36,041	$ 94,515	$ 86,400	$ 86,400	$ 86,400
01-514-600	LEGAL COUNSEL - CAPITAL OUTLAY					
01-514-640	Machinery & Equipment - Legal Counsel	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 36,041	$ 94,515	$ 86,400	$ 86,400	$ 86,400

City of Polk City B get Worksheet

Fund: General **Department: 514** 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				
310	Professional Services	$ 70,000.00	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. This includes some on-going issues that may not be resolved by the end of the fiscal year(Orlampa, Dissolution, Water and Wastewater issues, Land Use, Polk County vs Polk City, Contraction Issues, Cardinal Hill, and it covers general expenses for meetings, correspondence, communications, etc.
312	Professional Services -- Other	$ 10,000.00	Contracted services that are support for employee	Professional assistance requested and or required by the city attorney .
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..	Florida Association of Municipal Attorney conference.
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.	Forms, business cards, etc.
480	Promo Activities & Legal Ads	$ 6,000.00	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
490	Other Current Charges	$ 200.00	Expenses of the City that are not classified elsewhere.	Misc. expenses of the city attorney
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.	Recording fees for the clerk of courts.

City of Polk City B get Worksheet

Fund: General **Department: 514** 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
Capital Expenditures				
640	Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment.	None Requested

City of Polk City B jet Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-515-300	COMPREHENSIVE PLANNING - OPERATING EXPEN					
01-515-310	Professional Services - Comp Planning	$ 25,000	$ 22,500	$ 30,000	$ 30,000	$ 30,000
01-515-311	Engineering Services - Comp Planning	$ -	$ -	$ -	$ -	$ -
01-515-470	Printing and Reproduction - Comp Plannin	$ -	$ -	$ -	$ -	$ -
01-515-480	Promo Activities & Legal Ads - Comp Plan	$ -	$ -	$ -	$ -	$ -
01-515-492	Recording & Other Fees - Comp Planning	$ -	$ -	$ -	$ -	$ -
01-515-540	Books, Pub., Sub., & Memberships - Comp	$ -	$ -	$ -	$ -	$ -
		$ 25,000	$ 22,500	$ 30,000	$ 30,000	$ 30,000
	DEPARTMENT TOTAL	$ 25,000	$ 22,500	$ 30,000	$ 30,000	$ 30,000

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 30,000.00	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.

City of Polk City . .dget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-516-100	**FINANCE AND ACCOUNTING - PERSONNEL EXPE**					
01-516-120	Regular Salary - Wages - Fin & Acctng	$ 47,402	$ 49,890	$ 92,113	$ 92,113	$ 92,113
01-516-140	Overtime - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-160	Bonuses and Gift Certificates - Fin & Ac	$ -	$ 200	$ 300	$ 300	$ 300
01-516-210	Fica Taxes - Fin & Acctng	$ 3,408	$ 3,707	$ 7,047	$ 7,047	$ 7,047
01-516-220	Retirement Contribution - Fin & Acctng	$ 4,247	$ 5,620	$ 4,523	$ 4,523	$ 4,523
01-516-230	Life & Health Insurance - Fin & Acctng	$ 11,457	$ 15,029	$ 18,293	$ 18,293	$ 18,293
01-516-240	Worker's Compensation - Fin & Acctng	$ 84	$ 183	$ 230	$ 230	$ 230
		$ 66,598	$ 74,629	$ 122,506	$ 122,506	$ 122,506
01-516-300	**FINANCE AND ACCOUNTING - OPERATING EXPEN**					
01-516-310	Professional Services - Fin & Acctng	$ -	$ 938	$ 1,000	$ 1,000	$ 1,000
01-516-320	Accounting and Auditing - Fin & Acctng	$ 9,649	$ -	$ -	$ -	$ -
01-516-400	Travel and Training - Fin & Acctng	$ -	$ 325	$ 1,000	$ 1,000	$ 1,000
01-516-410	Communication Services - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-420	Education Reimbursement - Fin & Acctng	$ -	$ 2,348	$ 3,500	$ 3,500	$ 3,500
01-516-440	Rentals and Leases - Fin & Acctng	$ -	$ 635	$ 762	$ 762	$ 762
01-516-450	Liability Insurance - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-460	Repairs and Maintenance - Fin & Acctng	$ 953	$ 572	$ 1,100	$ 1,100	$ 1,100
01-516-470	Printing and Reproduction - Fin & Acctng	$ -	$ 676	$ 500	$ 500	$ 500
01-516-480	Promo Activities & Legal Ads - Fin & Acc	$ -	$ -	$ -	$ -	$ -
01-516-492	Recording & Other Fees - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-493	Equipment Rental - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-510	Office Supplies - Fin & Acctng	$ 389	$ 587	$ 1,000	$ 1,000	$ 1,000
01-516-520	Operating Supplies - Fin & Acctng	$ 2,061	$ 53	$ 500	$ 500	$ 500
01-516-540	Books, Pub., Sub., & Memberships - Fin &	$ 25	$ 173	$ 250	$ 250	$ 250
		$ 13,077	$ 6,306	$ 9,612	$ 9,612	$ 9,612
01-516-600	**FINANCE AND ACCOUNTING - CAPITAL OUTLAY**					
01-516-630	Improvements Other than Building - Fin &	$ -	$ -	$ -	$ -	$ -
01-516-640	Machinery & Equipment - Fin & Acctng	$ 9,335	$ 9,335	$ -	$ -	$ -
01-516-660	Books, Pub.& Library Materials - Fin & A	$ -	$ -	$ -	$ -	$ -
		$ 9,335	$ 9,335	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 89,010**	**$ 90,270**	**$ 132,118**	**$ 132,118**	**$ 132,118**

City of Polk City Budget Worksheet

FINANCE AND ACCOUNTING - 516

Employee ID	Employee	2010-2011 Total Regular Salary	2011-2012 Proposed COLA Increase	2011-2012 Possible Merit Increase	2011-2012 Total Regular Salary	2011-2012 Overtime Provision	2011-2012 Total Salary	Possible 2011-2012 Hourly Rate
00017	Lawson, Pamela	$ 36,635.04	$ 4,762.56	$ 4,135.16	$ 45,532.76	N/A	$ 45,532.76	$ 24.32
00018	Knowles, Joanna	$ 23,006.88	$ 2,990.89	$ -	$ 25,997.77	N/A	$ 25,997.77	$ 13.89
00038	Martinez, Smirna	$ 18,214.56	$ 2,367.89	$ -	$ 20,582.45	N/A	$ 20,582.45	$ 10.99
	Total Department	**$ 77,856.48**	**$ 10,121.34**	**$ 4,135.16**	**$ 92,112.98**	**$ -**	**$ 92,112.98**	

*Merit calculation is based on salary comparison to other cities.

**COLA calculation is based on a 13% increase due to: 1) giving employees back their 10% pay decrease they received in March 2009, and 2) giving the employees a 3% increase to offset the payroll deduction they now have to pay as part of their retirement contribution.

City of Polk City B. get Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
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.	Projected expenses to Rapid Tech for computer maintenance are included in this line item.
320	Accounting & Auditing	$ -	Cost of services for our annual audit.	Budgeted in General Fund Dept 590 & Enterprise Depts 518 & 519.
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..	These funds are requested for attendance at the FGFOA School of Government Finance and the FGFOA Annual Conference, both of which are important sources of information relating to the proper accounting for this municipality, including any proposed changes to the State of Florida's uniform accounting system and property tax system. Also included in this budget request are payments for attendance at the Ridge League meetings and attendance at the DOR Trim Workshop.
420	Education Reimbursement	$ 3,500.00	Reimbursement for higher education directly related to position or job duties.	Estimated reimbursement for Joanna Knowles to begin taking college courses majoring in accounting.
440	Rentals & Leases	$ 762.00	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.	Budgeted $762 for Mailfinance lease (Postage Machine & Letter Folding Machine).
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	No expenses of this nature are known or expected at this time.
460	Repairs & Maintenance	$ 1,100.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Budgeted $859.00 for Konica copier maintenance agreement + additional for miscellaneous repairs.
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.	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.

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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
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 expenses of this nature are known or expected at this time.
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.	These materials are necessary as normal operating expenses of this department.
520	Operating Supplies	$ 500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Supplies needed to operate.
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				
640	Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	No expenses of this nature are known or expected at this time.

City of Polk City . dget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-517-700	**DEBT SERVICE PAYMENTS**					
01-517-710	Principal - Debt Service Pmts	$ 32,930	$ -	$ 49,503	$ 49,503	$ 49,503
01-517-720	Interest - Debt Service Pmts	$ 69,159	$ -	$ 91,250	$ 91,250	$ 91,250
01-517-733	Mandated Reserve - Debt Service Pmts	$ -	$ -	$ 12,009	$ 12,009	$ 12,009
		$ 102,089	$ -	$ 152,762	$ 152,762	$ 152,762
	DEPARTMENT TOTAL	**$ 102,089**	**$ -**	**$ 152,762**	**$ 152,762**	**$ 152,762**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Debt Service				
710	Principal	$ 49,503.00	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	$35,703 for USDA Debt Service for the Polk City Government Center, and $13,800 for 2011 New Debt.
720	Interest	$ 91,250.00	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	$66,386 for USDA Debt Service for the Polk City Government Center, and $24,864 for 2011 New Debt.
730	Other Debt Service Costs	$ -	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services	
733	Mandated Reserve	$ 12,009.00	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	$10,209 for USDA Debt Service Reserves for the Polk City Government Center, and $1,800 for 2011 Fifth Third Bank Revenue Bond renewal, replacements, and improvements (Total to set aside for the Fifth Third loan is $30,000.00 - this is split between the GF, Sewer, and Water).

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-521-300	LAW ENFORCEMENT - OPERATING EXPENSES					
01-521-305	Contract Labor - Law Enf	$ -	$ 78,026	$ 112,870	$ 112,870	$ 112,870
01-521-310	Professional Services - Law Enf	$ 407,572	$ -	$ -	$ -	$ -
01-521-410	Communication Services - Law Enf	$ 328	$ 375	$ -	$ -	$ -
01-521-460	Repairs and Maintenance - Law Enf	$ 711	$ 415	$ 750	$ 750	$ 750
01-521-510	Office Supplies - Law Enf	$ -	$ -	$ -	$ -	$ -
01-521-520	Operating Supplies - Law Enf	$ -	$ -	$ -	$ -	$ -
		$ 408,611	$ 78,816	$ 113,620	$ 113,620	$ 113,620
01-521-600	LAW ENFORCEMENT - CAPITAL OUTLAY					
01-521-640	Machinery & Equipment - Law Enf	$ 8,097	$ 15,000	$ 6,420	$ 6,420	$ 6,420
		$ 8,097	$ 15,000	$ 6,420	$ 6,420	$ 6,420
	DEPARTMENT TOTAL	$ 416,708	$ 93,816	$ 120,040	$ 120,040	$ 120,040

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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				
305	Contract Labor	$ 112,870.00	Contract Services.	Annual contract amount for FY12'. *Reduced staff to 1 sergeant.
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.	
460	Repairs & Maintenance	$ 750.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Konica copier maintenance.
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.	The supplies are necessary for law enforcement operations, including but not limited to, the documentation of Offense/Incident Reports and other written communications, patrol notices, Crime Stoppers Bulletins, etc.
520	Operating Supplies	$ -	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
Capital Expenditures				
630	Improvements Other Than Buildings	$ 2,732.00	Included in this category are expenditures for capital improvements over $1,000.00 in a given	All items to be reimbursed by the JAG Grant: $2,282 for Speed Trailer upgrades, $450.00 for a towing package upgrade to the golf cart.
640	Machinery & Equipment	$ 3,688.00	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	All items to be reimbursed by the JAG Grant: $1,834.00 for a Rapid ID System, and $1,854 for a Surveillance Camera.

City of Polk City Bu et Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-524-100	**BUILDING AND ZONING - PERSONNEL EXPENSES**					
01-524-120	Regular Salary - Wages - Bldg & Zoning	$ 25,440	$ -	$ -	$ -	$ -
01-524-140	Overtime - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-160	Bonuses and Gift Certificates - Bldg & Z	$ -	$ -	$ -	$ -	$ -
01-524-210	Fica Taxes - Bldg & Zoning	$ 1,980	$ -	$ -	$ -	$ -
01-524-220	Retirement Contribution - Bldg & Zoning	$ 2,836	$ -	$ -	$ -	$ -
01-524-230	Life & Health Insurance - Bldg & Zoning	$ 3,167	$ (728)	$ -	$ -	$ -
01-524-240	Worker's Compensation - Bldg & Zoning	$ 1,058	$ 868	$ -	$ -	$ -
		$ 34,481	$ 140	$ -	$ -	$ -
01-524-300	**BUILDING AND ZONING - OPERATING EXPENSES**					
01-524-310	Professional Services - Bldg & Zoning	$ 6,925	$ 3,138	$ 8,800	$ 8,800	$ 8,800
01-524-311	Engineering Services - Bldg & Zoning	$ -	$ -	$ 1,000	$ 1,000	$ 1,000
01-524-312	Professional Services - Other - Bldg & Z	$ -	$ -	$ -	$ -	$ -
01-524-400	Travel and Training - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-410	Communication Services - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-420	Education Reimbursement - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-440	Rentals and Leases - Bldg & Zoning	$ -	$ 635	$ 762	$ 762	$ 762
01-524-460	Repairs and Maintenance - Bldg & Zoning	$ 355	$ 296	$ 400	$ 400	$ 400
01-524-470	Printing and Reproduction - Bldg & Zonin	$ -	$ -	$ -	$ -	$ -
01-524-480	Promo Activities & Legal Ads - Bldg & Zo	$ -	$ -	$ -	$ -	$ -
01-524-492	Recording & Other Fees - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-493	Equipment Rental - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-510	Office Supplies - Bldg & Zoning	$ 58	$ -	$ 150	$ 150	$ 150
01-524-520	Operating Supplies - Bldg & Zoning	$ 812	$ -	$ 150	$ 150	$ 150
01-524-540	Books, Pub., Sub., & Memberships - Bldg	$ -	$ -	$ -	$ -	$ -
		$ 8,150	$ 4,069	$ 11,262	$ 11,262	$ 11,262
01-524-600	**BUILDING AND ZONING - CAPITAL OUTLAY**					
01-524-630	Improvements Other than Building - Bldg	$ -	$ -	$ -	$ -	$ -
01-524-640	Machinery & Equipment - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-660	Books, Pub.& Library Materials - Bldg &	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 42,631**	**$ 4,208**	**$ 11,262**	**$ 11,262**	**$ 11,262**

City of Polk City Budget Worksheet

Fund: General **Department: 524** 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				
310	Professional Services	$ 8,800.00	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. $650.00 per month which is offset by $30.00 inspection fee charged on permits, and an additional ~~$2200.00~~ $1,000.00 for computer technician service or other required services.
311	Engineering Services	$ 1,000.00	Contracted engineering services for the City.	Engineering fees than may not be covered by an applicant for a permit.
312	Professional Services – Other	$ -	Contracted services that are support for employee	None Requested
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..	None Requested
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
440	Rentals & Leases	$ 762.00	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.	Budgeted $762 for Mailfinance lease (Postage Machine & Letter Folding Machine).
460	Repairs & Maintenance	$ 400.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Konica minolta business
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.	With ability to print off our printers both card and letter head only need supplies.

City of Polk City Budget Worksheet

Fund: General **Department: 524** 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
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.	Legal fees for back up to the building dept. for review of any cases forwarded to code enforcement and the need for representation and review of documents for developments and code.
492	Recording & Other Fees	$ -	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
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
510	Office Supplies	$ 150.00	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
520	Operating Supplies	$ 150.00	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.
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.	None Requested
Capital Expenditures				
630	Improvements Other Than Buildings	$ -	Included in this category are expenditures for capital improvements over $1,000.00 in a given	None Requested

City of Polk City Budget Worksheet

Fund: General **Department: 524** 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
640	Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	None Requested

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-529-100	**CODE ENFORCEMENT - PERSONNEL EXPENSES**					
01-529-120	Regular Salary - Wages - Code Enf	$ 16,541	$ 18,878	$ 39,681	$ 39,681	$ 39,681
01-529-140	Overtime - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-160	Bonuses and Gift Certificates - Code Enf	$ -	$ 100	$ 100	$ 100	$ 100
01-529-210	Fica Taxes - Code Enf	$ 1,149	$ 1,436	$ 3,036	$ 3,036	$ 3,036
01-529-220	Retirement Contribution - Code Enf	$ 1,681	$ 2,140	$ 1,948	$ 1,948	$ 1,948
01-529-230	Life & Health Insurance - Code Enf	$ 3,945	$ 7,141	$ 6,101	$ 6,101	$ 6,101
01-529-240	Worker's Compensation - Code Enf	$ 490	$ 763	$ 1,059	$ 1,059	$ 1,059
		$ 23,806	$ 30,458	$ 51,925	$ 51,925	$ 51,925
01-529-300	**CODE ENFORCEMENT - OPERATING EXPENSES**					
01-529-310	Professional Services - Code Enf	$ -	$ -	$ 500	$ 500	$ 500
01-529-400	Travel and Training - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-410	Communication Services - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-420	Education Reimbursement - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-440	Rentals and Leases - Code Enf	$ -	$ 635	$ 762	$ 762	$ 762
01-529-460	Repairs and Maintenance - Code Enf	$ -	$ 14	$ 450	$ 450	$ 450
01-529-464	Vehicle Fuel - Code Enf	$ 403	$ 299	$ 500	$ 500	$ 500
01-529-465	Vehicle Maintenance - Code Enf	$ -	$ 1	$ 500	$ 500	$ 500
01-529-470	Printing and Reproduction - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-480	Promo Activities & Legal Ads - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-492	Recording & Other Fees - Code Enf	$ -	$ -	$ 100	$ 100	$ 100
01-529-493	Equipment Rental - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-510	Office Supplies - Code Enf	$ 12	$ 56	$ 100	$ 100	$ 100
01-529-520	Operating Supplies - Code Enf	$ 762	$ -	$ 150	$ 150	$ 150
01-529-540	Books, Pub., Sub., & Memberships - Code	$ -	$ -	$ -	$ -	$ -
		$ 1,177	$ 1,005	$ 3,062	$ 3,062	$ 3,062
01-529-600	**CODE ENFORCEMENT - CAPITAL OUTLAY**					
01-529-630	Improvements Other than Building - Code	$ -	$ -	$ -	$ -	$ -
01-529-640	Machinery & Equipment - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-660	Books, Pub.& Library Materials - Code En	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 24,983**	**$ 31,463**	**$ 54,987**	**$ 54,987**	**$ 54,987**

City of Polk City Budget Worksheet

CODE ENFORCEMENT - 529

Employee ID	Employee	2010-2011 Total Regular Salary	2011-2012 Proposed COLA Increase	2011-2012 Possible Merit Increase	2011-2012 Total Regular Salary	2011-2012 Overtime Provision	2011-2012 Total Salary	Possible 2011-2012 Hourly Rate
00034	Delp, Kathleen	$ 25,833.60	$ 3,358.37	$ 10,489.47	$ 39,681.44	N/A	$ 39,681.44	$ 21.20
	Total Department	**$ 25,833.60**	**$ 3,358.37**	**$ 10,489.47**	**$ 39,681.44**	**$ -**	**$ 39,681.44**	

*Merit calculation is based on salary comparison to other cities. Kathy took on multiple duties that once belonged to the previous Public Works Director until his layoff in FY10. Kathy took on the additional duties at that time without any pay increase.

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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				
310	Professional Services	$ 500.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Projected expenses to Rapid Tech for computer maintenance are included in this line item.
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..	None Requested
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
440	Rentals & Leases	$ 762.00	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.	Budgeted $762 for Mailfinance lease (Postage Machine & Letter Folding Machine).
460	Repairs & Maintenance	$ 450.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Konica copier invoices, etc.
464	Vehicle Fuel	$ 500.00	Gasoline and diesel for the city's fleet of vehicles.	Fuel for SUV
465	Vehicle Maintenance	$ 500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance for SUV
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.	None Requested
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
492	Recording & Other Fees	$ 100.00	Expenditures for the recording of documents with the Polk County Clerk of Courts.	This amount represents recording fees for liens and other documents with the Clerk of Courts office.

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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
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
510	Office Supplies	$ 100.00	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
520	Operating Supplies	$ 150.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Postage for violation notices and letters
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.	None Requested
Capital Expenditures				
630	Improvements Other Than Buildings	$ -	Included in this category are expenditures for capital improvements over $1,000.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	
640	Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	

City of Polk City . dget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-534-300	**REFUSE/SANITATION - OPERATING EXPENSES**					
01-534-341	Refuse Disposal - Residential - Refuse/S	$ 99,468	$ 67,096	$ 106,000	$ 106,000	$ 106,000
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	$ 93,116	$ 58,207	$ 98,774	$ 98,774	$ 98,774
01-534-343	Recycling - Refuse/Sanitation	$ -	$ -	$ -	$ -	$ -
		$ 192,584	$ 125,303	$ 204,774	$ 204,774	$ 204,774
	DEPARTMENT TOTAL	**$ 192,584**	**$ 125,303**	**$ 204,774**	**$ 204,774**	**$ 204,774**

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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				
341	Refuse Disposal – Residential	$ 106,000.00	Amounts paid by the City for the collection and disposal of curbside refuse. This amount is offset by the monthly collection of garbage fees.	**The solid waste revenue is budgeted at $244,718. The residential and commercial garbage expense total is budgeted at $204,774.00. Budgeted solid waste utility net revenue = $39,944.00. Plus $26,877 in solid waste franchise fees expected.
342	Refuse Disposal – Commercial	$ 98,774.00	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.	

City of Polk City . .dget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-539-300	**GEN GOV'T BUILDINGS - OPERATING EXPENSES**					
01-539-310	Professional Services - Gen Gov't Bldgs	$ 10,732	$ 1,988	$ 5,000	$ 5,000	$ 5,000
01-539-312	Professional Services - Other - Gen Gov'	$ 2,505	$ -	$ -	$ -	$ -
01-539-313	Professional Services - Activity Center	$ 250	$ -	$ -	$ -	$ -
01-539-315	Inmate Labor - Gen Gov't Bldgs	$ -	$ 4,235	$ 5,762	$ 5,762	$ 5,762
01-539-411	City Hall - Communication - Gen Gov't Bl	$ 18,667	$ 12,244	$ 15,000	$ 15,000	$ 15,000
01-539-412	Activity Center - Communication - Gen Go	$ 459	$ 322	$ 516	$ 516	$ 516
01-539-413	Public Works - Communication - Gen Gov't	$ 482	$ -	$ -	$ -	$ -
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	$ 14,856	$ 11,755	$ 19,000	$ 19,000	$ 19,000
01-539-432	Activity Center - Utilities - Gen Gov't	$ 954	$ 627	$ 1,800	$ 1,800	$ 1,800
01-539-433	Public Works - Utilities - Gen Gov't Bld	$ 8,830	$ 1,077	$ 2,600	$ 2,600	$ 2,600
01-539-440	Rentals and Leases - Gen Gov't Bldgs	$ 510	$ -	$ -	$ -	$ -
01-539-461	City Hall - Repairs & Maint - Gen Gov't	$ 5,551	$ 7,919	$ 6,000	$ 6,000	$ 6,000
01-539-462	Activity Center - Repairs & Maint - Gen	$ 252	$ 44	$ 1,000	$ 1,000	$ 1,000
01-539-463	Public Works - Repairs & Maint - Gen Gov	$ 549	$ 267	$ 1,000	$ 1,000	$ 1,000
01-539-470	Printing and Reproduction - Gen Gov't Bl	$ 150	$ -	$ -	$ -	$ -
01-539-510	Office Supplies - Gen Gov't Bldgs	$ 2,168	$ 1,340	$ 1,500	$ 1,500	$ 1,500
01-539-521	City Hall - Operating Supplies - Gen Gov	$ 4,050	$ 3,675	$ 7,000	$ 7,000	$ 7,000
01-539-522	Activity Center - Operating Supplies - G	$ -	$ -	$ 250	$ 250	$ 250
01-539-523	Public Works - Operating Supplies - Gen	$ 58	$ -	$ 250	$ 250	$ 250
		$ 71,023	$ 45,494	$ 66,678	$ 66,678	$ 66,678
01-539-600	**GEN GOV'T BUILDINGS - CAPITAL OUTLAY**					
01-539-620	Buildings - Gen Gov't Bldgs	$ -	$ -	$ -	$ -	$ -
01-539-631	City Hall - Improv. O/T Bldgs - Gen Gov'	$ -	$ -	$ 5,400	$ 5,400	$ 5,400
01-539-632	Activity Center - Improv. O/T Bldgs - Ge	$ -	$ -	$ -	$ -	$ -
01-539-633	Public Works - Improv. O/T Bldgs - Gen G	$ -	$ -	$ -	$ -	$ -
01-539-641	City Hall - Mach. & Equipment - Gen Gov'	$ -	$ -	$ -	$ -	$ -
01-539-642	Activity Center - Mach. & Equipment - Ge	$ -	$ -	$ -	$ -	$ -
01-539-643	Public Works - Mach. & Equipment - Gen G	$ -	$ -	$ -	$ -	$ -
01-539-650	Construction in Progress - Gen Gov't Bld	$ 1,800	$ -	$ -	$ -	$ -
		$ 1,800	$ -	$ 5,400	$ 5,400	$ 5,400
	DEPARTMENT TOTAL	**$ 72,823**	**$ 45,494**	**$ 72,078**	**$ 72,078**	**$ 72,078**

City of Polk City . .dget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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				
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.	I T service and software support, etc.
315	Inmate Labor	$ 5,762.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	Inmate labor contract - allocated between the following departments: Building, Streets, Parks, Sewer Operations, and Water Operations.
411	City Hall – Communication	$ 15,000.00	Expenditures for communication services utilized by the City.	Verizon, Comtel, and Windstream
412	Woman's Club – Communication	$ 516.00	Expenditures for communication services utilized by the City.	Verizon telephone service
413	Public Works - Communication	$ -	Expenditures for communication services utilized by the City.	None Requested
431	City Hall – Utilities	$ 19,000.00	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
432	Woman's Club – Utilities	$ 1,800.00	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
433	Public Works – Utilities	$ 2,600.00	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
440	Rentals and 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.	None Requested

City of Polk City B. .get Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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
461	City Hall – Repairs & Maintenance	$ 6,000.00	Expenditures for the repair and maintenance of the City Hall Building.	Routine maintenance on the building and grounds.Keeping City Hall appearance acceptable. Konica copier maintenance.
462	Woman's Club – Repairs & Maintenance	$ 1,000.00	Expenditures for the repair and maintenance of the Woman's Club building.	Routine maintenance on the building and grounds.
463	Public Works – Repairs & Maintenance	$ 1,000.00	Expenditures for the repair and maintenance of public works building.	Routine maintenance on the building and grounds.
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.	Office supplies - stock. Office supplies will be expensed to the employee's departments as much as possible.
521	City Hall – Operating Supplies	$ 7,000.00	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, and janitorial items. Moved postage to the employee departments. - $2,000.00. Adding an addl $5,000 for the purchase/lease of another Konica copier - not sure at this time whether we would actually purchase (not lease) one or more, otherwise this would be a capital expense.
522	Woman's Club – Operating Supplies	$ 250.00	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.
523	Public Works – Operating Supplies	$ 250.00	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				
631	City Hall – Improvements Other Than Buildings	$ 5,400.00	Included in this category are expenditures for capital improvements over $1,000.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	Network Upgrade - Google Apps.
632	Woman's Club – Improvements Other Than Buildings	$ -	Included in this category are expenditures for capital improvements over $1,000.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	None Requested

City of Polk City B. get Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
633	Public Works – Improvements Other Than Buildings	$ -	Included in this category are expenditures for capital improvements over $1,000.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	None Requested
641	City Hall – Machinery & Equipment		Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other expenses.	
642	Woman's Club – Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other expenses.	None Requested
643	Public Works - Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other expenses.	None Requested
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
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

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-541-100	**ROADS & STREETS - PERSONNEL EXPENSES**					
01-541-120	Regular Salary - Wages - Roads & Streets	$ 47,257	$ 43,824	$ 64,417	$ 64,417	$ 64,417
01-541-130	Other Salaries and Wages - Roads & Stree	$ 300	$ -	$ -	$ -	$ -
01-541-140	Overtime - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-160	Bonuses and Gift Certificates - Roads &	$ -	$ 300	$ 300	$ 300	$ 300
01-541-210	Fica Taxes - Roads & Streets	$ 3,114	$ 3,372	$ 4,928	$ 4,928	$ 4,928
01-541-220	Retirement Contribution - Roads & Street	$ 5,075	$ 4,964	$ 3,163	$ 3,163	$ 3,163
01-541-230	Life & Health Insurance - Roads & Street	$ 10,464	$ 12,695	$ 12,159	$ 12,159	$ 12,159
01-541-240	Worker's Compensation - Roads & Streets	$ 6,212	$ 3,262	$ 3,264	$ 3,264	$ 3,264
		$ 72,422	$ 68,418	$ 88,231	$ 88,231	$ 88,231
01-541-300	**ROADS & STREETS - OPERATING EXPENSES**					
01-541-305	Contract Labor - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-310	Professional Services - Roads & Streets	$ 10,543	$ 136	$ 1,000	$ 1,000	$ 1,000
01-541-311	Engineering Services - Roads & Streets	$ -	$ 3,930	$ 5,000	$ 5,000	$ 5,000
01-541-315	Inmate Labor - Roads & Streets	$ 18,352	$ 12,705	$ 17,286	$ 17,286	$ 17,286
01-541-400	Travel and Training - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-410	Communication Services - Roads & Streets	$ 913	$ 967	$ 1,464	$ 1,464	$ 1,464
01-541-420	Education Reimbursement - Roads & Street	$ -	$ -	$ -	$ -	$ -
01-541-430	Utilities - Roads & Streets	$ 23,332	$ 15,689	$ 24,923	$ 24,923	$ 24,923
01-541-440	Rentals and Leases - Roads & Streets	$ -	$ 200	$ 500	$ 500	$ 500
01-541-460	Repairs and Maintenance - Roads & Street	$ 7,274	$ 3,089	$ 6,000	$ 6,000	$ 6,000
01-541-464	Vehicle Fuel - Roads & Streets	$ 5,285	$ 3,477	$ 6,000	$ 6,000	$ 6,000
01-541-465	Vehicle Maintenance - Roads & Streets	$ 1,795	$ 213	$ 2,000	$ 2,000	$ 2,000
01-541-480	Promo Activities & Legal Ads - Roads & S	$ -	$ -	$ -	$ -	$ -
01-541-492	Recording & Other Fees - Roads & Streets	$ 251	$ 1,054	$ 325	$ 325	$ 325
01-541-493	Equipment Rental - Roads & Streets	$ -	$ -	$ 500	$ 500	$ 500
01-541-510	Office Supplies - Roads & Streets	$ -	$ 15	$ 400	$ 400	$ 400
01-541-520	Operating Supplies - Roads & Streets	$ 2,299	$ 1,098	$ 5,000	$ 5,000	$ 5,000
01-541-524	Chemicals - Roads & Streets	$ -	$ -	$ 250	$ 250	$ 250
01-541-525	Uniforms - Roads & Streets	$ 797	$ -	$ -	$ -	$ -
01-541-530	Road Materials & Supplies - Roads & Stre	$ -	$ 2,042	$ 10,000	$ 10,000	$ 10,000
01-541-540	Books, Pub., Sub., & Memberships - Roads	$ -	$ -	$ -	$ -	$ -
		$ 70,841	$ 44,614	$ 80,648	$ 80,648	$ 80,648
01-541-600	**ROADS & STREETS - CAPITAL OUTLAY**					
01-541-610	Land - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-620	Buildings - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-630	Improvements Other than Building - Roads	$ -	$ -	$ 54,454	$ 54,454	$ 54,454
01-541-635	Pond Restoration - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-640	Machinery & Equipment - Roads & Streets	$ -	$ -	$ -	$ -	$ -

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-541-650	Construction in Progress - Roads & Stree	$ -	$ -	$ -	$ -	$ -
01-541-660	Books, Pub.& Library Materials - Roads &	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ 54,454	$ 54,454	$ 54,454
	DEPARTMENT TOTAL	**$ 143,263**	**$ 113,032**	**$ 223,333**	**$ 223,333**	**$ 223,333**

City of Polk City Budget Worksheet

STREETS - 541

Employee ID	Employee	2010-2011 Total Regular Salary	2011-2012 Proposed COLA Increase	2011-2012 Possible Merit Increase	2011-2012 Other	2011-2012 Total Regular Salary	2011-2012 Overtime Provision	2011-2012 Total Salary	Possible 2011-2012 Hourly Rate
00005	Walker, Linda*	$ 26,544.96	$ 2,875.70		$ (4,424.16)	$ 24,996.50	N/A	$ 24,996.50	$ 16.02
00002	Forsburg, John**	$ 17,832.88	$ 2,496.60		$ 1,371.76	$ 21,701.24	N/A	$ 21,701.24	$ 14.90
00010	Harmon, Clifton **	$ 14,561.04	$ 2,038.55		$ 1,120.08	$ 17,719.67	N/A	$ 17,719.67	$ 12.17
	Total Department	**$ 58,938.88**	**$ 7,410.85**	**$ -**	**$ (1,932.32)**	**$ 64,417.41**	**$ -**	**$ 64,417.41**	

*This employee's FY12 salary was calculated by reducing their FY11' salary from a 36/hour workweek to a 30/hour workweek for FY12, and then adding the 13% COLA increase.

**COLA calculation is based on a 13% increase due to: 1) giving employees back their 10% pay decrease they received in March 2009, and 2) giving the employees a 3% increase to offset the payroll deduction they now have to pay as part of their retirement contribution.

**This will be a 26 hour workweek position for 50% of the year, and a 30 hour workweek the remaining 50% of the year. The 'Other' rate is simply showing the increase in the yearly budget for increasing their hours to a 30 hour workweek for 6 months of the year - during mowing season. The hourly rates did not change.

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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				
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.
311	Engineering Services	$ 5,000.00	Contracted engineering services for the City.	NPDES Permit MS4 Engineering Services
315	Inmate Labor	$ 17,286.00	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 help the department complete daily activities and small projects.
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..	None Requested
410	Communication Services	$ 1,464.00	Expenditures for communication services utilized by the City.	Nextel
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
430	Utilities	$ 24,923.00	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.	Lakeland Electric, TECO, and Polk City Utilities. Street lighting, etc.
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.	

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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
460	Repairs & Maintenance	$ 6,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	John Deere needs repairs & scag mower needs repairs
464	Vehicle Fuel	$ 6,000.00	Gasoline and diesel for the city's fleet of vehicles.	Fuel to operate the streets truck
465	Vehicle Maintenance	$ 2,000.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance (oil change, brakes, tires, wiper blades).
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
492	Recording & Other Fees	$ 325.00	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.	NPDES Permit & Stormwater fees
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)
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.	Buying pencils, pens, paper. These items are needed for daily tasks.
520	Operating Supplies	$ 5,000.00	Expenditures for the day-to-day operations of the City.	Daily operating supplies to maintain the department
524	Chemicals	$ 250.00	Expenditures include chemicals, weed control for street scape and all city owned properties.	Buying the needed chemicals to keep lawns green and absent of insects.
525	Uniforms	$ -	Uniform expense for the public works department. This includes safety clothing and work boots.	
530	Road Materials & Supplies	$ 10,000.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	$2,500.00 pot hole repair, $4000.00 Sidewalk repair, Old and damaged street sign replacement $3500.00

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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
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				
630	Improvement other than buildings	$ 54,454.00	Included in this category are expenditures for capital improvements over $1,000.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	Road and street resurfacing for: Ivyland rd to abby intersection $17,280, Palmetto Ln W.$15,120.00 and Palmetto Ln E. to Mat. Williams intersection $18,000, Citrus Grove S to Arborvitae intersection $37,944, Arborvitae W. $11,520 and Arborvitae E. to Bougainvillea intersection $21,600, ~~Carter to Honeybee $64,800~~, All Markenloop $79,560, Honeybee $115,200, All bayberry $80,100, All persimmon Dr $10,800. all crape myrtle Ln. $25,920. $44,454.00 approved for street repair to be paid for with the new local opt gas tax (restricted for paving only), plus $10,000.00 for Stormwater improvements to be paid for by FEMA grant.
640	Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	

City of Polk City . dget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-571-100	**LIBRARY - PERSONNEL EXPENSES**					
01-571-120	Regular Salary - Wages - Library	$ 49,700	$ 33,226	$ 57,782	$ 57,782	$ 57,782
01-571-140	Overtime - Library	$ 22	$ -	$ -	$ -	$ -
01-571-160	Bonuses and Gift Certificates - Library	$ -	$ 200	$ 200	$ 200	$ 200
01-571-210	Fica Taxes - Library	$ 3,654	$ 2,564	$ 4,420	$ 4,420	$ 4,420
01-571-220	Retirement Contribution - Library	$ 4,991	$ 3,767	$ 2,837	$ 2,837	$ 2,837
01-571-230	Life & Health Insurance - Library	$ 13,823	$ 12,879	$ 12,182	$ 12,182	$ 12,182
01-571-240	Worker's Compensation - Library	$ 56	$ 123	$ 144	$ 144	$ 144
		$ 72,246	$ 52,759	$ 77,565	$ 77,565	$ 77,565
01-571-300	**LIBRARY - OPERATING EXPENSES**					
01-571-310	Professional Services - Library	$ -	$ 150	$ 500	$ 500	$ 500
01-571-312	Professional Services - Other - Library	$ -	$ -	$ 500	$ 500	$ 500
01-571-400	Travel and Training - Library	$ 36	$ 32	$ 400	$ 400	$ 400
01-571-410	Communication Services - Library	$ 1,447	$ 974	$ 1,475	$ 1,475	$ 1,475
01-571-420	Education Reimbursement - Library	$ 3,774	$ 1,284	$ -	$ -	$ -
01-571-430	Utilities - Library	$ 4,284	$ 2,188	$ 3,800	$ 3,800	$ 3,800
01-571-440	Rentals and Leases - Library	$ -	$ -	$ -	$ -	$ -
01-571-460	Repairs and Maintenance - Library	$ 926	$ 1,191	$ 1,750	$ 1,750	$ 1,750
01-571-470	Printing and Reproduction - Library	$ -	$ -	$ -	$ -	$ -
01-571-480	Promo Activities & Legal Ads - Library	$ 34	$ 286	$ 400	$ 400	$ 400
01-571-510	Office Supplies - Library	$ 854	$ 493	$ 700	$ 700	$ 700
01-571-520	Operating Supplies - Library	$ 1,111	$ 562	$ 1,200	$ 1,200	$ 1,200
01-571-540	Books, Pub., Sub., & Memberships - Libra	$ 284	$ 173	$ 500	$ 500	$ 500
		$ 12,750	$ 7,333	$ 11,225	$ 11,225	$ 11,225
01-571-600	**LIBRARY - CAPITAL OUTLAY**					
01-571-610	Land - Library	$ -	$ -	$ -	$ -	$ -
01-571-620	Buildings - Library	$ -	$ -	$ -	$ -	$ -
01-571-630	Improvements Other than Building - Libra	$ 2,716	$ -	$ -	$ -	$ -
01-571-640	Machinery & Equipment - Library	$ 1,821	$ -	$ 2,000	$ 2,000	$ 2,000
01-571-650	Construction in Progress - Library	$ -	$ -	$ -	$ -	$ -
01-571-660	Books, Pub.& Library Materials - Library	$ 3,870	$ 3,933	$ 12,750	$ 12,750	$ 12,750
		$ 8,407	$ 3,933	$ 14,750	$ 14,750	$ 14,750
	DEPARTMENT TOTALS	**$ 93,403**	**$ 64,025**	**$ 103,540**	**$ 103,540**	**$ 103,540**

City of Polk City . .dget Worksheet

LIBRARY - 571

Employee ID	Employee	2010-2011 Total Regular Salary	2011-2012 Proposed COLA Increase	2011-2012 Possible Merit Increase	2011-2012 Other	2011-2012 Total Regular Salary	2011-2012 Overtime Provision	2011-2012 Total Salary	Possible 2011-2012 Hourly Rate
00041	Barrett, Mary Ellin	$ 30,288.96	$ 3,937.56	$ 2,973.48		$ 37,200.00	N/A	$ 37,200.00	$ 19.87
00043	Busch, Linda	$ 15,126.80	$ 2,367.89		$ 3,087.76	$ 20,582.45	N/A	$ 20,582.45	$ 10.99
	Total Department	**$ 45,415.76**	**$ 6,305.45**	**$ 2,973.48**	**$ 3,087.76**	**$ 57,782.45**	**$ -**	**$ 57,782.45**	

Linda Busch's FY12 payroll was calculated at her FY11 hourly rate increased to a 36 hour workweek instead of 30 hours, then adding the 13% increase. The FY12 'Other' column is the amount calculated for bringing her from 30 to 36 hours per week.

*Merit calculation is based on salary comparison to other cities. Plus additional amount for masters degree earned.

City of Polk City Budget Worksheet

Fund: General **Department: 571** Library

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 500.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Computer maintenance and repair services, cleaning services, pest control, etc.
312	Professional Services – Other	$ 500.00	Contracted services that are support for employee	Library programs for the Summer reading program.
400	Travel and Training	$ 400.00	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..	Continuing staff development of library skills potentially Florida Library Director's meeting or State Library Conference.
410	Communication Services	$ 1,475.00	Expenditures for communication services utilized by the City.	Phone service with fax capability that library users are paying a fee to utilize.
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	To meet the suggested staff education requirements of the Polk County Library Cooperative.
430	Utilities	$ 3,800.00	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.	Electric, water, sewer services
460	Repairs & Maintenance	$ 1,750.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Upkeep of building, computers, and equipment. Plus $711 for Konica copier maintenance
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.	Purchase of bookmarks, calendars, items that place the library in users day to day observation and the materials needed for the Christmas parade.
510	Office Supplies	$ 700.00	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 needed for general library office needs.

City of Polk City Bu[illegible]et Worksheet

Fund: General **Department: 571** Library

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Line Item #	Line Item Name	Amount Requested	Description	Justification
520	Operating Supplies	$ 1,200.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Janitorial supplies. Items needed to provide services to the Polk City community.
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.	Newspaper, magazine subscriptions, Library memberships. Valuable library information is sent out from both the American Library Association and Florida Library Association.
Capital Expenditures				
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.	
640	Machinery & Equipment	$ 2,000.00	Included in this category are expenditures for capital improvements for machinery and equipment over $1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	For the purchase of new library shelving and/or furniture - to be paid with operating cash.
660	Books, Publications & Library Materials	$ 12,750.00	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 for children, teens, and adults - to be paid with operating cash.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-572-300	**PARKS - OPERATING EXPENSES**					
01-572-315	Inmate Labor - Parks	$ 12,705	$ 8,470	$ 11,524	$ 11,524	$ 11,524
01-572-400	Travel and Training - Parks	$ -	$ -	$ -	$ -	$ -
01-572-430	Utilities - Parks	$ 4,174	$ 2,779	$ 4,500	$ 4,500	$ 4,500
01-572-440	Rentals and Leases - Parks	$ -	$ -	$ -	$ -	$ -
01-572-460	Repairs and Maintenance - Parks	$ 354	$ 397	$ 6,000	$ 6,000	$ 6,000
01-572-493	Equipment Rental - Parks	$ (624)	$ -	$ -	$ -	$ -
01-572-520	Operating Supplies - Parks	$ 503	$ 2,675	$ 2,000	$ 2,000	$ 2,000
		$ 17,112	$ 14,321	$ 24,024	$ 24,024	$ 24,024
01-572-600	**PARKS - CAPITAL OUTLAY**					
01-572-610	Land - Parks	$ -	$ -	$ -	$ -	$ -
01-572-620	Buildings - Parks	$ -	$ -	$ -	$ -	$ -
01-572-630	Improvements Other than Building - Parks	$ 5,119	$ -	$ 50,000	$ 50,000	$ 50,000
01-572-631	City Hall - Improv. O/T Bldgs - Parks	$ -	$ -	$ -	$ -	$ -
01-572-632	Activity Center - Improv. O/T Bldgs - Pa	$ -	$ -	$ -	$ -	$ -
01-572-633	Public Works - Improv. O/T Bldgs - Parks	$ -	$ -	$ -	$ -	$ -
01-572-640	Machinery & Equipment - Parks	$ -	$ -	$ -	$ -	$ -
01-572-641	City Hall - Mach. & Equipment - Parks	$ -	$ -	$ -	$ -	$ -
01-572-642	Activity Center - Mach. & Equipment - Pa	$ -	$ -	$ -	$ -	$ -
01-572-643	Public Works - Mach. & Equipment - Parks	$ -	$ -	$ -	$ -	$ -
01-572-650	Construction in Progress - Parks	$ 5,166	$ -	$ -	$ -	$ -
01-572-660	Books, Pub.& Library Materials - Parks	$ -	$ -	$ -	$ -	$ -
		$ 10,285	$ -	$ 50,000	$ 50,000	$ 50,000
	DEPARTMENT TOTAL	**$ 27,397**	**$ 14,321**	**$ 74,024**	**$ 74,024**	**$ 74,024**

City of Polk City Budget Worksheet

Fund: General **Department: 572** Parks

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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				
315	inmate labor	$ 11,524.00	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 help the department complete daily activities and small projects.
430	Utilities	$ 4,500.00	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. Water and sewer
460	Repairs & Maintenance	$ 6,000.00	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. picnic table replacement $1000.00- replace burnt one with new and use parts from it to fix other. playground mulch $4,500.00- needs to be refreshed for safety at both play grounds. Bathroom & bandstand at freedom park need to be painted $500.00
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.	
520	Operating Supplies	$ 2,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
Capital Expenditures				
630	Improvements Other Than Buildings	$ 50,000.00	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.	Improvements to:1) Freedom Park, and 2) City tennis and basketball courts. These are budgeted to be paid with the FRDAP grant.
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 of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-574-300	SPECIAL EVENTS - OPERATING EXPENSES					
01-574-440	Rentals and Leases - Spec Events	$ 241	$ -	$ 550	$ 550	$ 550
01-574-470	Printing and Reproduction - Spec Events	$ -	$ -	$ -	$ -	$ -
01-574-480	Promo Activities & Legal Ads - Spec Even	$ 319	$ -	$ -	$ -	$ -
01-574-490	Other Current Charges - Spec Events	$ -	$ 432	$ 550	$ 550	$ 550
01-574-520	Operating Supplies - Spec Events	$ 1,111	$ 1,922	$ 3,400	$ 3,400	$ 3,400
		$ 1,671	$ 2,354	$ 4,500	$ 4,500	$ 4,500
	DEPARTMENT TOTAL	$ 1,671	$ 2,354	$ 4,500	$ 4,500	$ 4,500

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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				
440	Rentals & Leases	$ 550.00	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 is used for the rental of equipment that the City does not own to use for events the City sponsors. Helium Tank and Moonwalk. Safe Haven Halloween, Christmas Parade and Founders Day
470	Printing & Reproduction	$ -	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	
480	Promo Activities & Legal Ads	$ -	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	City functions such as the Christmas parade, Halloween, and the July 4th bash. Sheriff's Office
490	Other Current Charges	$ 550.00	Expenses of the City that are not classified elsewhere.	Sheriff's Office
520	Operating Supplies	$ 3,400.00	Expenditures for supplies and materials for special events	Copy Paper, Prizes for games, Santa Gifts, decorations, vendor space materials, etc. All Supplies -- popcorn, candy, etc. Safe Haven Halloween, Christmas Parade, City-wide Yard Sale and Founders Day

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council	Percent Change
01-581-900	TRANSFERS - OTHER USES						
01-581-905	Transfer to Utility Fund - Spec Events	0.00	0.00	0.00	0.00	0.00	
01-581-910	Police Reserve Transfer - Spec Events	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	
	DEPARTMENT TOTAL	0.00	0.00	0.00	0.00	0.00	0.00%

City of Polk City . .dget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
01-590-300	**NON-DEPARTMENTAL - OPERATING EXPENSES**					
01-590-310	Professional Services - Non-Dept	$ 1,092	$ 1,667	$ 6,000	$ 6,000	$ 6,000
01-590-311	Engineering Services - Non-Dept	$ -	$ 4,800	$ 10,000	$ 10,000	$ 10,000
01-590-312	Professional Services - Other - Non-Dept	$ 6,015	$ 8,332	$ 11,193	$ 11,193	$ 11,193
01-590-320	Accounting and Auditing - Non-Dept	$ 35,002	$ 16,790	$ 14,139	$ 14,139	$ 14,139
01-590-420	Education Reimbursement - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-450	Liability Insurance - Non-Dept	$ 25,255	$ 27,161	$ 30,000	$ 30,000	$ 30,000
		$ 67,364	$ 58,750	$ 71,332	$ 71,332	$ 71,332
01-590-900	**NON-DEPARTMENTAL - OTHER USES**					
01-590-921	Transfer to Sewer Fund - Non-Dept	$ 324,265	$ 139,000	$ -	$ -	$ -
01-590-922	Transfer to Water Fund - Non-Dept	$ 32,495	$ -	$ -	$ -	$ -
01-590-991	Aids to Private Organizations - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-992	Unemployment Claims - Non-Dept	$ 12,935	$ 16,215	$ 7,500	$ 7,500	$ 7,500
01-590-993	Transfer to Reserve - Non-Dept	$ -	$ -	$ 129,313	$ 129,313	$ 125,540
01-590-994	Bank Fees - Non-Dept	$ 2,604	$ 339	$ -	$ -	$ -
01-590-995	Refund of Overpayments - Non-Dept	$ 40	$ -	$ -	$ -	$ -
01-590-996	Bad Debt - Non-Dept	$ 2,965	$ 790	$ 2,500	$ 2,500	$ 2,500
01-590-998	Fund Balance - Out of Balance - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-999	Other - Non-Operating Charges - Non-Dept	$ (6,750)	$ 3,160	$ 2,500	$ 2,500	$ 2,500
		$ 368,554	$ 159,503	$ 141,813	$ 141,813	$ 138,040
	DEPARTMENT TOTAL	**$ 435,918**	**$ 218,254**	**$ 213,145**	**$ 213,145**	**$ 209,372**

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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				
310	Professional Services	$ 6,000.00	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, & other misc services.
311	Engineering Services	$ 10,000.00	Contracted engineering services for the City.	Misc engineering services not expensed to any other General Fund department.
312	Professional Services – Other	$ 11,193.00	Contracted services that are support for employee	Civic Plus - $1,800 for Web Hosting, Polk County Property Appraiser - $5,000, Edmunds MCSJ Program - $4393 (33% of Cost for Hardware & Software Maintenance).
320	Accounting & Auditing	$ 14,139.00	Cost of services for our annual audit.	George Cotellis - $5,125. Brynjulfson CPA - $9,014. Both vendors are expensed between General, Sewer, and Water Departments.
450	Liability Insurance	$ 30,000.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	PGIT Property and General Liability Insurance. This vendor is expensed between the General, Sewer, and Water Funds.
Other Uses				
991	Aids to Private Organizations.	$ -	Amounts provided to community organizations which provide services to the residents of Polk City.	
992	Unemployment Claims.	$ 7,500.00	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.	Estimated unemployment claims.
993	Transfer to Reserve	$ 125,540.00	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at a minimum of ten percent of the budget.	$0 for restricted impact fees. $0 for the budgeted 'New Local Opt Gas Tax' which is reserved for paving only and we have budgeted the amount to be spent in paving (See CIP). Plus $125,540 for unrestricted cash reserves (The General Fund revenues exceed the General Fund expenses by $540 prior to the $125,000 transfer in from the Enterprise Fund to help build unrestricted cash reserves).
994	Bank Fees.	$ -	Amounts charged by BB&T Bank for the services provided.	Bank Service charges on the following bank accounts: General Fund, Savings, and Impact Fees.

City of Polk City Budget Worksheet

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

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a 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
995	Refund of Overpayments	$ -	Refunds to utility customers who have credit balances on closed accounts.	
996	Bad Debt Expense	$ 2,500.00	The city must offset utility bad debts with this line.	
999	Other Non-Operating Charges.	$ 2,500.00	Amounts that are expensed that are not a part of the operations of the City.	Finance Charges, Interest Charges, and other miscellaneous charges that don't belong in any other General Fund departmental expense accounts.

ENTERPRISE FUND

ESTIMATED REVENUES

City of Polk City Budget Worksheet
Enterprise Fund Revenues

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-000-000	**ENTERPRISE FUND REVENUES**				
05-324-000	**IMPACT FEES**				
05-324-210	Water Impact Fees	$ 8,735	$ 20,964	$ 10,482	$ 10,482
05-324-220	Sewer Impact Fees	$ 22,075	$ 48,565	$ 26,490	$ 26,490
		$ 30,810	**$ 69,529**	**$ 36,972**	**$ 36,972**
05-325-000	**SPECIAL ASSESSMENTS**				
05-325-110	Connection Fees - Sewer	$ -	$ -	$ -	$ -
05-325-111	Connection Fees - Water	$ 8,422	$ 6,051	$ 5,616	$ 5,616
05-325-210	Priviledge Fee - Sewer	$ 26,090	$ -	$ 147,287	$ 147,287
05-325-211	Priviledge Fee - Water	$ 20,657	$ -	$ 84,481	$ 84,481
		$ 55,169	**$ 6,051**	**$ 237,384**	**$ 237,384**
05-329-000	**OTHER PERMITS AND FEES**				
05-329-200	Other Lic./Fees/Permits	$ 4,875	$ 1,419	$ 3,000	$ 3,000
		$ 4,875	**$ 1,419**	**$ 3,000**	**$ 3,000**
05-331-000	**GRANTS & AIDS - FEDERAL**				
05-331-310	Water Supply System Grants	$ -	$ -	$ -	$ -
05-331-350	Sewer/Wastewater Grants	$ -	$ -	$ -	$ -
05-331-510	CDBG	$ -	$ -	$ 645,000	$ 645,000
05-331-520	CDBG - SCADA	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ 645,000**	**$ 645,000**
05-334-000	**GRANTS & AIDS - STATE**				
05-334-900	CIBR Grants	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ -**	**$ -**
05-340-000	**CHARGES FOR SERVICES**				
05-340-100	Back Flow Fees	$ -	$ -	$ -	$ -
05-340-200	Monthly Fees	$ -	$ -	$ -	$ -
05-340-300	Water Utility Revenue	$ 765,609	$ 627,608	$ 880,000	$ 880,000
05-340-500	Sewer Utility Revenue	$ 621,308	$ 524,194	$ 735,000	$ 735,000
		$ 1,386,917	**$ 1,151,802**	**$ 1,615,000**	**$ 1,615,000**
05-359-000	**OTHER JUDGEMENTS, FINES, & FORFEITURES**				
05-359-100	Other Fines and/or Forfeitures	$ 30,500	$ 18,570	$ 26,349	$ 26,349
05-359-200	Non Sufficient Funds	$ 1,810	$ 1,420	$ 1,600	$ 1,600
05-359-300	Late Fees	$ 15,647	$ 12,495	$ 32,000	$ 32,000
		$ 47,957	**$ 32,485**	**$ 59,949**	**$ 59,949**
05-361-000	**INTEREST INCOME**				
05-361-100	Interest Income	$ 379	$ 222	$ -	$ -
		$ 379	**$ 222**	**$ -**	**$ -**

City of Polk City . .dget Worksheet
Enterprise Fund Revenues

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-365-000	**SALE OF SURPLUS MATERIALS AND SCRAP**				
05-365-100	Sales of Surplus Property	$ -	$ 765	$ -	$ -
		$ -	**$ 765**	**$ -**	**$ -**
05-366-000	**CONTRIBUTIONS & DONATIONS FROM PRIVATE S**				
05-366-100	Private Donations	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ -**	**$ -**
05-369-000	**OTHER MISCELLANEOUS INCOME**				
05-369-100	Misc. Income	$ 200	$ 2,620	$ -	$ -
05-369-110	Refund of Overpayments	$ -	$ -	$ -	$ -
05-369-300	Reappropriation of Surplus	$ -	$ -	$ -	$ -
05-369-400	Insurance Proceeds	$ -	$ -	$ -	$ -
		$ 200	**$ 2,620**	**$ -**	**$ -**
05-381-000	**INTRAGOVERNMENTAL TRANSFERS IN**				
05-381-100	Transfer From General Fund	$ 356,760	$ 139,000	$ -	$ -
		$ 356,760	**$ 139,000**	**$ -**	**$ -**
05-385-000	**BOND PROCEEDS**				
05-385-100	Bond Proceeds - Sewer	$ -	$ -	$ -	$ -
05-385-101	Bond Proceeds - Water	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ -**	**$ -**
05-386-000	**INTRAGOVERNMENTAL TRANSFERS**				
05-386-100	USDA Grant Proceeds - Sewer	$ -	$ -	$ -	$ -
05-386-101	USDA Grant Proceeds - Water	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ -**	**$ -**
	TOTAL ENTERPRISE FUND REVENUES	**$ 1,883,067**	**$ 1,403,893**	**$ 2,597,305**	**$ 2,597,305**

ENTERPRISE FUND

PROPOSED EXPENDITURES

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-519-300	**SEWER ADMIN - OPERATING EXPENSE**					
05-519-305	Contract Labor - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-310	Professional Services - Sewer Admin	$ 1,993	$ -	$ 1,850	$ 1,850	$ 1,850
05-519-311	Engineering Services - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-312	Professional Services - Other - Sewer Ad	$ -	$ 12,463	$ 6,193	$ 6,193	$ 6,193
05-519-320	Accounting and Auditing - Sewer Admin	$ 39,111	$ 16,790	$ 14,139	$ 14,139	$ 14,139
05-519-400	Travel and Training - Sewer Admin	$ 1,600	$ -	$ -	$ -	$ -
05-519-410	Communication Services - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-420	Education Reimbursement - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-440	Rentals and Leases - Sewer Admin	$ -	$ 3,999	$ 5,332	$ 5,332	$ 5,332
05-519-450	Liability Insurance - Sewer Admin	$ 12,627	$ 12,331	$ 15,000	$ 15,000	$ 15,000
05-519-460	Repairs and Maintenance - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-470	Printing and Reproduction - Sewer Admin	$ 70	$ 227	$ 500	$ 500	$ 500
05-519-480	Promo Activities & Legal Ads - Sewer Adm	$ -	$ -	$ -	$ -	$ -
05-519-490	Other Current Charges - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-492	Recording & Other Fees - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-493	Equipment Rental - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-510	Office Supplies - Sewer Admin	$ 228	$ 249	$ 400	$ 400	$ 400
05-519-520	Operating Supplies - Sewer Admin	$ 405	$ 92	$ 350	$ 350	$ 350
05-519-540	Books, Pub., Sub., & Memberships - Sewer	$ -	$ -	$ -	$ -	$ -
		$ 56,034	$ 46,151	$ 43,764	$ 43,764	$ 43,764
05-519-600	**SEWER ADMIN - CAPITAL OUTLAY**					
05-519-640	Machinery & Equipment - Sewer Admin	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-519-700	**SEWER ADMIN - DEBT SERVICE**					
05-519-710	Principal - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-720	Interest - Sewer Admin	$ 198,864	$ -	$ -	$ -	$ -
05-519-730	Other Debt Service Costs - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-733	Mandated Reserve - Sewer Admin	$ -	$ -	$ -	$ -	$ -
		$ 198,864	$ -	$ -	$ -	$ -
05-519-900	**SEWER ADMIN - OTHER USES**					
05-519-920	Transfer to General Fund - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-922	Transfer to Water Fund - Sewer Admin	$ 71,346	$ -	$ -	$ -	$ -
05-519-992	Unemployment Claims - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-993	Transfer to Reserve - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-994	Bank Fees - Sewer Admin	$ 47	$ 1,192	$ -	$ -	$ -
05-519-996	Bad Debt - Sewer Admin	$ 788	$ 2,023	$ 4,000	$ 4,000	$ 4,000
05-519-999	Other Non-Operating Charges - Sewer Admi	$ 960	$ 141	$ 350	$ 350	$ 350
		$ 73,141	$ 3,356	$ 4,350	$ 4,350	$ 4,350
	DPARTMENT TOTAL	**$ 328,039**	**$ 49,506**	**$ 48,114**	**$ 48,114**	**$ 48,114**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services - Sewer Admin	$ 1,850.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	$500.00 for Edmunds to merge the Sewer and Water funds into the Enterprise Fund for FY12. This is split evenly with Water Dept 518. Plus projected expenses to Rapid Tech for computer maintenance - $750. Plus $600 for the MCSJ WIPP program (Web Account Inquiry and Online Payment Portal for our utility billing customers) - Split cost with Water Fund Dept 518).
311	Engineering Services	$ -	Contracted engineering services for the City.	Misc engineering services not expensed to any other Sewer department.
312	Professional Services – Other	$ 6,193.00	Contracted services that are support for employee	Civic Plus - $1,800 for Web Hosting, Edmunds MCSJ Program - $4,393 (33% of Cost for Hardware & Software Maintenance).
320	Accounting & Auditing	$ 14,139.00	Cost of services for our annual audit.	George Cotellis - $5,125. Brynjulfson CPA - $9,014. Both vendors are expensed between General, Sewer, and Water Departments.
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..	
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	
440	Rentals & Leases	$ 5,332.00	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.	Budgeted $5,332 for Mailfinance lease (Postage Machine & Letter Folding Machine).
450	Liability Insurance	$ 15,000.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	PGIT Property and General Liability Insurance. The expenses are split between the General, Sewer, and Water Funds.
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.	Printing of payment receipt books, accounts payable checks, deposit slips, etc.

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
492	Recording & Other Fees	$ -	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	
493	Equipment Rental	$ -	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	
510	Office Supplies	$ 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.
520	Operating Supplies	$ 350.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Janitorial supplies, etc.
Capital Expenditures				
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.	
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	
Debt Service				
710	Principal	$ -	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	
720	Interest	$ -	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
730	Other Debt Service Costs	$ -	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services	
733	Mandated Reserve	$ -	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve	
Other Uses				
920	Transfer to General Fund	$ -	Dividends transferred to the General Fund from the Utility Funds.	
992	Unemployment Claims.	$ -	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.	
993	Transfer to Reserve	$ -	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
994	Bank Fees.	$ -	Amounts charged by BB&T Bank for the services provided.	Bank service charges.
995	Refund of Overpayments	$ -	Refunds to utility customers who have credit balances on closed accounts.	
996	Bad Debt Expense	$ 4,000.00	The city must offset utility bad debts with this line.	Amounts uncollectible from Utility customers.
999	Other Non-Operating Charges.	$ 350.00	Amounts that are expensed that are not a part of the operations of the City.	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-535-300	**SEWER OPERATIONS - OPERATING EXPENSES**					
05-535-305	Contract Labor - Sewer Oper	$ -	$ 95,163	$ 260,000	$ 260,000	$ 260,000
05-535-310	Professional Services - Sewer Oper	$ 1,968	$ 15,933	$ 6,500	$ 6,500	$ 6,500
05-535-311	Engineering Services - Sewer Oper	$ 2,715	$ 11,355	$ 22,500	$ 22,500	$ 12,500
05-535-312	Professional Services - Other - Sewer Op	$ -	$ -	$ 2,500	$ 2,500	$ 2,500
05-535-315	Inmate Labor - Sewer Oper	$ 12,705	$ 8,470	$ 11,524	$ 11,524	$ 11,524
05-535-400	Travel and Training - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-410	Communication Services - Sewer Oper	$ 825	$ 586	$ 784	$ 784	$ 784
05-535-420	Education Reimbursement - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-430	Utilities - Sewer Oper	$ 581	$ 471	$ -	$ -	$ -
05-535-440	Rentals and Leases - Sewer Oper	$ 73,944	$ 444	$ -	$ -	$ -
05-535-450	Liability Insurance - Sewer Oper	$ -	$ 600	$ -	$ -	$ -
05-535-460	Repairs and Maintenance - Sewer Oper	$ 5,421	$ 188	$ 15,000	$ 15,000	$ 15,000
05-535-464	Vehicle Fuel - Sewer Oper	$ 1,027	$ 549	$ 4,664	$ 4,664	$ 4,664
05-535-465	Vehicle Maintenance - Sewer Oper	$ 774	$ 1,807	$ 1,000	$ 1,000	$ 1,000
05-535-470	Printing and Reproduction - Sewer Oper	$ 85	$ -	$ -	$ -	$ -
05-535-480	Promo Activities & Legal Ads - Sewer Ope	$ -	$ -	$ -	$ -	$ -
05-535-490	Other Current Charges - Sewer Oper	$ 3,600	$ -	$ -	$ -	$ -
05-535-492	Recording & Other Fees - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-493	Equipment Rental - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-510	Office Supplies - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-520	Operating Supplies - Sewer Oper	$ 10,465	$ 413	$ -	$ -	$ -
05-535-524	Chemicals - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-525	Uniforms - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-530	Road Materials & Supplies - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-540	Books, Pub., Sub., & Memberships - Sewer	$ -	$ -	$ -	$ -	$ -
		$ 114,110	$ 135,980	$ 324,472	$ 324,472	$ 314,472
05-535-600	**SEWER OPERATIONS - CAPITAL OUTLAY**					
05-535-605	Depreciation Expense - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-610	Land - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-620	Buildings - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-630	Improvements Other than Building - Sewer	$ -	$ -	$ 153,500	$ 153,500	$ 153,500
05-535-634	SCADA System - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-640	Machinery & Equipment - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-650	Construction In Progress - Sewer Oper	$ 91	$ -	$ -	$ -	$ -
05-535-660	Books, Pub.& Library Materials - Sewer O	$ -	$ -	$ -	$ -	$ -
		$ 91	$ -	$ 153,500	$ 153,500	$ 153,500
05-535-700	**SEWER OPERATIONS - DEBT SERVICE**					
05-535-710	Principal - Sewer Oper	$ -	$ 273,903	$ 175,277	$ 175,277	$ 175,277
05-535-720	Interest - Sewer Oper	$ 101,222	$ 253,919	$ 403,679	$ 403,679	$ 403,679

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-535-730	Other Debt Service Costs - Sewer Oper	$ 698	$ -	$ -	$ -	$ -
05-535-733	Mandated Reserve - Sewer Oper	$ -	$ -	$ 21,900	$ 21,900	$ 21,900
		$ 101,920	$ 527,823	$ 600,856	$ 600,856	$ 600,856
	DEPARTMENT TOTAL	**$ 216,121**	**$ 663,803**	**$ 1,078,828**	**$ 1,078,828**	**$ 1,068,828**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
305	Contract Labor	$ 260,000.00	Contract Services.	Annual contract for Woodard & Curran utility operations. This expense is split evenly with the Water operations department (533).
310	Professional Services	$ 6,500.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Misc services needed outside of the Woodard & Curran contract. Example: special reporting, testing, annual inspections, etc. - $2,500.00. Also includes $4,000.00 for generator maintenance contracts for five generators - Identified by Woodard & Curran.
311	Engineering Services	$ 12,500.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	Misc engineering services.
312	Professional Services – Other	$ 2,500.00	Contracted services that are support for employee	Misc professional services
315	Inmate Labor	$ 11,524.00	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 help the department complete daily activities and small projects.
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
410	Communication Services	$ 784.00	Expenditures for communication services utilized by the City.	Verizon. Required to monitor system lift stations.
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	
430	Utilities	$ -	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	
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.	

City of Polk City B get Worksheet

Fund: Enterprise

Department: 535 Wastewater Treatment Collection System

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
450	Liability Insurance	$ -	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	
460	Repairs & Maintenance	$ 15,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Possible repair and maintenance above the Woodard & Curran contract - $12,500. Also includes $2,500 for Golden Gate Lift Station piping/valve updgrade - Identified by Woodard & Curran.
464	Vehicle Fuel	$ 4,664.00	Gasoline and diesel for the citys fleet of vehicles.	Fuel for trucks in the operation and repair of the system plus the fuel to run generator.
465	Vehicle Maintenance	$ 1,000.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	
470	Printing & Reproduction	$ -	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	
480	Promo Activities & Legal Ads	$ -	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	
490	Other Current Charges	$ -	Expenses of the City that are not classified elsewhere.	
492	Recording & Other Fees	$ -	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	
493	Equipment Rental	$ -	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	
510	Office Supplies	$ -	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	

City of Polk City Budget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
520	Operating Supplies	$ -	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
524	Chemicals	$ -	Expenditures include chemicals, for the operation of the water and wastewater departments.	
525	Uniforms	$ -	Uniform expense for the public works department. This includes safety clothing and work boots.	
530	Road repair	$ -		
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				
630	Improvements Other than Building - Sewer	$ 153,500.00	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.	Retrofit 3 pump stations - $126,100.00. SRF & USDA Amendments & WUP renewal - $27,400.00l - all to be paid with revenue bonds.
640	Machinery & Equip	$ -	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 of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
660	Books, Publications & Library Materials	$ -	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.	
Debt Service				
710	Principal	$ 175,277.00	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	Old Natl' Leasing (Truck Lease) - $7,377.00, and 2011 Fifth Third Bank Revenue Bond - $167,900.00
720	Interest	$ 403,679.00	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	Old Natl' Leasing - $1,172.00, DEP - $100,000.00, and 2011 Fifth Third Bank Revenue Bond - $302,507.00.
730	Other Debt Service Costs	$ -	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services	
733	Mandated Reserve	$ 21,900.00	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	$21,900 for 2011 Fifth Third Bank Revenue Bond renewal, replacements, and improvements (Total to set aside for the Fifth Third loan is $30,000.00 - this is split between the GF, Sewer, and Water).

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-536-300	**CARDINAL HILL WWTP - OPERATING EXPENSES**					
05-536-305	Contract Labor - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-310	Professional Services - Card Hill WWTP	$ 19,721	$ 10,122	$ -	$ -	$ -
05-536-311	Engineering Services - Card Hill WWTP	$ 6,493	$ -	$ -	$ -	$ -
05-536-312	Professional Services - Other - Card Hil	$ -	$ -	$ -	$ -	$ -
05-536-342	Refuse Disposal - Commercial - Card Hill	$ -	$ -	$ -	$ -	$ -
05-536-410	Communication Services - Card Hill WWTP	$ 564	$ 367	$ 552	$ 552	$ 552
05-536-430	Utilities - Card Hill WWTP	$ 13,683	$ 5,929	$ 10,151	$ 10,151	$ 10,151
05-536-440	Rentals and Leases - Card Hill WWTP	$ -	$ 18,000	$ -	$ -	$ -
05-536-460	Repairs and Maintenance - Card Hill WWTP	$ 8,346	$ 836	$ -	$ -	$ -
05-536-470	Printing and Reproduction - Card Hill WW	$ -	$ -	$ -	$ -	$ -
05-536-490	Other Current Charges - Card Hill WWTP	$ -	$ 1,594	$ -	$ -	$ -
05-536-493	Equipment Rental - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-520	Operating Supplies - Card Hill WWTP	$ 5,164	$ 11	$ -	$ -	$ -
05-536-524	Chemicals - Card Hill WWTP	$ 2,764	$ 978	$ -	$ -	$ -
		$ 56,735	$ 37,837	$ 10,703	$ 10,703	$ 10,703
05-536-600	**CARDINAL HILL WWTP - CAPITAL OUTLAY**					
05-536-605	Depreciation Expense - Card Hill WWTP	$ 228,200	$ -	$ -	$ -	$ -
05-536-610	Land - Card Hill WWTP	$ -	$ 25,000	$ -	$ -	$ -
05-536-620	Buildings - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-630	Improvements Other than Building - Card	$ -	$ -	$ 2,000	$ 2,000	$ 2,000
05-536-634	SCADA System - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-640	Machinery & Equipment - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-650	Construction In Progress - Card Hill WWT	$ -	$ -	$ 653,502	$ 653,502	$ 653,502
		$ 228,200	$ 25,000	$ 655,502	$ 655,502	$ 655,502
05-536-700	**CARDINAL HILL WWTP - DEBT SERVICE**					
05-536-710	Principal - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-720	Interest - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-730	Other Debt Service Costs - Card Hill WWT	$ -	$ -	$ -	$ -	$ -
05-536-733	Mandated Reserve - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 284,935**	**$ 62,837**	**$ 666,205**	**$ 666,205**	**$ 666,205**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ -	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	
311	Engineering Services	$ -	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
410	Communication Services	$ 552.00	Expenditures for communication services utilized by the City.	Verizon.
430	Utilities	$ 10,151.00	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.	Lakeland Electric - power for plant.
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.	
460	Repairs & Maintenance	$ -	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	
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.	
520	Operating Supplies	$ -	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
524	Chemicals	$ -	Expenditures include chemicals, for the operation of the water and wastewater departments.	

City of Polk City Budget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Capital Expenditures				
610	Land	$ -	Land purchase for public interest	Purchase the leased property that the plant is set on.
620	Buildings	$ -	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	
630	Improvements Other Than Buildings	$ 2,000.00	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.	The Cardinal WWTP needs a chlorine/disinfection system upgrade - identified by Woodard & Curran - to be paid with operating cash.
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	
650	Construction in Progress	$ 653,502.00	Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year	Cardinal Hill WWTF & Pump Station: Permit - $33,902.00. Construction of reclaimed water pump station - $197,400.00. Reclaimed pipeline - $230,300.00. Engineering & survey service, etc. - $54,800.00. Aeration sewage holding tank (equalization tank) - $137,100.00. All to be paid with revenue bonds.

City of Polk City Bu[illegible]t Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-537-300	**MT OLIVE WWTP - OPERATING EXPENSES**					
05-537-305	Contract Labor - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-310	Professional Services - Mt Olive WWTP	$ 81,355	$ 44,786	$ 15,000	$ 15,000	$ 15,000
05-537-311	Engineering Services - Mt Olive WWTP	$ 7,430	$ -	$ -	$ -	$ -
05-537-312	Professional Services - Other - Mt Olive	$ -	$ -	$ 10,000	$ 10,000	$ 10,000
05-537-315	Inmate Labor - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-400	Travel and Training - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-410	Communication Services - Mt Olive WWTP	$ 3,255	$ 2,252	$ 3,000	$ 3,000	$ 3,000
05-537-430	Utilities - Mt Olive WWTP	$ 30,543	$ 22,918	$ 34,273	$ 34,273	$ 34,273
05-537-440	Rentals and Leases - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-460	Repairs and Maintenance - Mt Olive WWTP	$ 13,096	$ 20,476	$ 6,000	$ 6,000	$ 6,000
05-537-493	Equipment Rental - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-520	Operating Supplies - Mt Olive WWTP	$ 287	$ 68	$ 3,000	$ 3,000	$ 3,000
05-537-524	Chemicals - Mt Olive WWTP	$ 3,462	$ 1,414	$ -	$ -	$ -
		$ 139,428	$ 91,915	$ 71,273	$ 71,273	$ 71,273
05-537-600	**MT OLIVE WWTP - CAPITAL OUTLAY**					
05-537-605	Depreciation Expense - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-610	Land - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-620	Buildings - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-630	Improvements Other than Building - Mt Ol	$ -	$ -	$ 195,599	$ 195,599	$ 195,599
05-537-634	SCADA System - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-640	Machinery & Equipment - Mt Olive WWTP			$ 2,000	$ 2,000	$ 2,000
05-537-650	Construction In Progress - Mt Olive WWTP	$ -	$ -	$ 76,700	$ 76,700	$ 76,700
		$ -	$ -	$ 274,299	$ 274,299	$ 274,299
	DEPARTMENT TOTAL	**$ 139,428**	**$ 91,915**	**$ 345,572**	**$ 345,572**	**$ 345,572**

City of Polk City Budget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 15,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	The collection system areas around Jericho Ave, Damascus Ave, and Dewey Rd have serious root intrusion and should be videod by a professional subcontractor. - Identified by Woodard & Curran.
311	Engineering Services	$ -	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
312	Professional Services – Other	$ 10,000.00	Contracted services that are support for employee	Sewer line lateral replacement on Jericho Ave and Damascus Ave - Identified by Woodard & Curran.
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.	
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
410	Communication Services	$ 3,000.00	Expenditures for communication services utilized by the City.	Verizon.
430	Utilities	$ 34,273.00	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.	Lakeland Electric - power for plant. Polk City Utilities - Water.
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.	
460	Repairs & Maintenance	$ 6,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	The wastewater lift station needs an electrical upgrade. The single phase to three phase signal converter motor must be repaired or replaced. - Identified by Woodard & Curran.

City of Polk City Bu t Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
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.	
520	Operating Supplies	$ 3,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	This facility needs to have it's chlorine system repiped - $2,000.00.This facility is also in need of an upgrade to it's headworks system - $1,000.00. - Both identified by Woodard & Curran.
524	Chemicals	$ -	Expenditures include chemicals, for the operation of the water and wastewater departments.	
Capital Expenditures				
620	Buildings	$ -	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	
630	Improvements Other Than Buildings	$ 195,599.00	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.	Mt. Olive WWTF & Pump Station/Mt. Olive Rd Pump Station: Permit - $16,947.00. Pumps & station upgrade - $137,100.00. Permit - $3,052.00. Jack and bore under Mt. Olive Rd - $11,000.00. Pump station upgrade - $27,500.00. All to be paid with revenue bonds.
640	Machinery & Equipment	$ 2,000.00	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	A spare feed pump must be purchased. - Identified by Woodard & Curran. To be paid with operating cash.
650	Construction in Progress	$ 76,700.00	Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year	Mt. Olive WWTF & Pump Station: Construction of effluent distribution center - $76,700.00. To be paid with the revenue bonds.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-518-100	**WATER ADMINISTRATION - PERSONNEL EXPENSE**					
05-518-120	Regular Salary - Wages - Water Admin	$ 68,790	$ 7,006	$ -	$ -	$ -
05-518-130	Other Salaries and Wages - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-140	Overtime - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-160	Bonuses and Gift Certificates - Water Ad	$ -	$ 100	$ -	$ -	$ -
05-518-210	Fica Taxes - Water Admin	$ 5,244	$ 612	$ -	$ -	$ -
05-518-220	Retirement Contribution - Water Admin	$ 6,651	$ 679	$ -	$ -	$ -
05-518-230	Life & Health Insurance - Water Admin	$ 19,437	$ 2,850	$ -	$ -	$ -
05-518-240	Worker's Compensation - Water Admin	$ 25	$ 65	$ -	$ -	$ -
		$ 100,147	$ 11,312	$ -	$ -	$ -
05-518-300	**WATER ADMINISTRATION - OPERATING EXPENSE**					
05-518-310	Professional Services - Water Admin	$ 15,260	$ 225	$ 1,850	$ 1,850	$ 1,850
05-518-312	Professional Services - Other - Water Admin	$ -	$ 18,846	$ 6,193	$ 6,193	$ 6,193
05-518-320	Accounting and Auditing - Water Admin	$ 41,430	$ 16,790	$ 14,139	$ 14,139	$ 14,139
05-518-400	Travel and Training - Water Admin	$ 15	$ -	$ -	$ -	$ -
05-518-410	Communication Services - Water Admin	$ 678	$ 328	$ 625	$ 625	$ 625
05-518-420	Education Reimbursement - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-440	Rentals and Leases - Water Admin	$ -	$ 5,078	$ 6,093	$ 6,093	$ 6,093
05-518-450	Liability Insurance - Water Admin	$ 26,508	$ 25,551	$ 29,000	$ 29,000	$ 29,000
05-518-460	Repairs and Maintenance - Water Admin	$ 2,060	$ 572	$ 859	$ 859	$ 859
05-518-470	Printing and Reproduction - Water Admin	$ 2,377	$ 1,831	$ 500	$ 500	$ 500
05-518-480	Promo Activities & Legal Ads - Water Adm	$ -	$ -	$ -	$ -	$ -
05-518-490	Other Current Charges - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-492	Recording & Other Fees - Water Admin	$ 100	$ -	$ -	$ -	$ -
05-518-493	Equipment Rental - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-510	Office Supplies - Water Admin	$ 692	$ 596	$ 1,000	$ 1,000	$ 1,000
05-518-520	Operating Supplies - Water Admin	$ 5,482	$ 7,842	$ 250	$ 250	$ 250
05-518-540	Books, Pub., Sub., & Memberships - Water	$ -	$ -	$ -	$ -	$ -
		$ 94,602	$ 77,659	$ 60,509	$ 60,509	$ 60,509
05-518-600	**WATER ADMINISTRATION - CAPITAL OUTLAY**					
05-518-630	Improvements Other than Building - Water	$ -	$ -	$ -	$ -	$ -
05-518-640	Machinery & Equipment - Water Admin	$ -	$ 9,335	$ -	$ -	$ -
		$ -	$ 9,335.00	$ -	$ -	$ -
05-518-700	**WATER ADMINISTRATION - DEBT SERVICE**					
05-518-710	Principal - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-720	Interest - Water Admin	$ 63,138	$ -	$ -	$ -	$ -
05-518-730	Other Debt Service Costs - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-733	Mandated Reserve - Water Admin	$ -	$ -	$ -	$ -	$ -
		$ 63,138	$ -	$ -	$ -	$ -
05-518-900	**WATER ADMINISTRATION - OTHER USES**					
05-518-920	Transfer to General Fund - Water Admin	$ 185,000	$ 25,000	$ -	$ -	$ -

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-518-921	Transfer to Sewer Fund - Water Admin	$ 295,507	$ 160,175	$ -	$ -	$ -
05-518-992	Unemployment Claims - Water Admin	$ 2,452	$ 196	$ -	$ -	$ -
05-518-993	Transfer to Reserve - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-994	Bank Fees - Water Admin	$ 1,225	$ 48	$ -	$ -	$ -
05-518-996	Bad Debt - Water Admin	$ 6,952	$ 5,224	$ 5,000	$ 5,000	$ 5,000
05-518-999	Other Non-Operating Charges - Water Admi	$ 694	$ 2,854	$ 1,500	$ 1,500	$ 1,500
		$ 491,830	$ 193,497	$ 6,500	$ 6,500	$ 6,500
	DEPARTMENT TOTAL	**$ 749,717**	**$ 291,803**	**$ 67,009**	**$ 67,009**	**$ 67,009**

City of Polk City . dget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 1,850.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	$500.00 for Edmunds to merge the Sewer and Water funds into the Enterprise Fund for FY12. This is split evenly with the Sewer Fund. Plus projected expenses to Rapid Tech for computer maintenance - $750. Plus $600 for the MCSJ WIPP program (Web Account Inquiry and Online Payment Portal for our utility billing customers) - Split cost with Sewer Fund Dept 519).
312	Professional Services – Other	$ 6,193.00	Contracted services that are support for employee	Civic Plus - $1,800 for Web Hosting, Edmunds MCSJ Program - $4,393 (33% of Cost for Hardware & Software Maintenance).
320	Accounting & Auditing	$ 14,139.00	Cost of services for our annual audit.	George Cotellis - $5,125. Brynjulfson CPA - $9,014. Both vendors are expensed between General, Sewer, and Water Departments.
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
410	Communication Services	$ 625.00	Expenditures for communication services utilized by the City.	Verizon and Answering Tampa Bay (Answering Service).
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	
440	Rentals & Leases	$ 6,093.00	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.	Budgeted $6,093 for Mailfinance lease (Postage Machine & Letter Folding Machine).
450	Liability Insurance	$ 29,000.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	PGIT: Property and General Liability Insurance (Split among the General, Sewer, and Water Funds) - $15,000. Water Plant Pollution Insurance - $14,000
460	Repairs & Maintenance	$ 859.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary	Konica invoices

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
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.	Printing of payment receipt books, accounts payable checks, deposit slips, etc.
492	Recording & Other Fees	$ -	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	
493	Equipment Rental	$ -	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	
510	Office Supplies	$ 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.	General office supplies used in the administration functions of the water department.
520	Operating Supplies	$ 250.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Janitorial supplies, etc.
Capital Expenditures				
640	Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $2,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	
Debt Service				
710	Principal	$ -	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
720	Interest	$ -	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	
730	Other Debt Service Costs	$ -	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services	
733	Mandated Reserve	$ -	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve	
Other Uses				
920	Transfer to General Fund	$ -	Dividends transferred to the General Fund from the Utility Funds.	
992	Unemployment Claims	$ -	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.	
993	Transfer to Reserve	$ -	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
994	Bank Fees	$ -	Amounts charged by BB&T Bank for the services provided.	Bank service charges.
995	Refund of Overpayments	$ -	Refunds to utility customers who have credit balances on closed accounts.	
996	Bad Debt Expense	$ 5,000.00	The city must offset utility bad debts with this line.	Amounts uncollectible from Utility customers.
999	Other Non-Operating Charges	$ 1,500.00	Amounts that are expensed that are not a part of the operations of the City.	Finance Charges, Other misc charges.

City of Polk City Bud t Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-530-300	**MT OLIVE WTP - OPERATING EXPENSES**					
05-530-305	Contract Labor - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-310	Professional Services - Mt Olive WTP	$ 14,097	$ 3,635	$ -	$ -	$ -
05-530-311	Engineering Services - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-312	Professional Services - Other - Mt Olive	$ -	$ -	$ -	$ -	$ -
05-530-315	Inmate Labor - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-400	Travel and Training - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-410	Communication Services - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-420	Education Reimbursement - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-430	Utilities - Mt Olive WTP	$ 3,454	$ 4,158	$ 6,480	$ 6,480	$ 6,480
05-530-440	Rentals and Leases - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-460	Repairs and Maintenance - Mt Olive WTP	$ 1,414	$ 7,763	$ -	$ -	$ -
05-530-464	Vehicle Fuel - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-465	Vehicle Maintenance - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-470	Printing and Reproduction- Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-480	Promo Activities&Legal Ads-Mt Olive WTP	$ 96	$ -	$ -	$ -	$ -
05-530-490	Other Current Charges - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-492	Recording & Other Fees - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-493	Equipment Rental - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-510	Office Supplies - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-520	Operating Supplies - Mt Olive WTP	$ 449	$ 78	$ -	$ -	$ -
05-530-524	Chemicals - Mt Olive WTP	$ 1,579	$ 1,160	$ -	$ -	$ -
05-530-525	Uniforms - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-530	Road Materials & Supplies - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-540	Books,Pub,Sub,&Memberships-Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
		$ 21,089	$ 16,794	$ 6,480	$ 6,480	$ 6,480
05-530-600	**MT OLIVE WTP - CAPITAL OUTLAY**					
05-530-605	Depreciation Expense - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-610	Land - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-620	Buildings - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-630	Improvements Other than Building - Mt Ol	$ -	$ -	$ 5,000	$ 5,000	$ 5,000
05-530-640	Machinery & Equipment - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-650	Construction In Progress - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-660	Books, Pub.& Library Materials - Mt Oliv	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ 5,000	$ 5,000	$ 5,000
	DEPARTMENT TOTAL	**$ 21,089**	**$ 16,794**	**$ 11,480**	**$ 11,480**	**$ 11,480**

City of Polk City Bud[illegible] Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ -	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	
311	Engineering Services	$ -	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
312	Professional Services -- Other	$ -	Contracted services that are support for employee	
315	Inmate Labor	$ -	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
410	Communication Services	$ -	Expenditures for communication services utilized by the City.	
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	
430	Utilities	$ 6,480.00	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.	Lakeland Electric - power for plant.
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.	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
460	Repairs & Maintenance	$ -	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	
464	Vehicle Fuel	$ -	Gasoline and diesel for the citys fleet of vehicles.	
465	Vehicle Maintenance	$ -	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	
470	Printing & Reproduction	$ -	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	
480	Promo Activities & Legal Ads	$ -	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	
490	Other Current Charges	$ -	Expenses of the City that are not classified elsewhere.	
492	Recording & Other Fees	$ -	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	
493	Equipment Rental	$ -	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	
510	Office Supplies	$ -	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	
520	Operating Supplies	$ -	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	

City of Polk City Buc t Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
524	Chemicals	$ -	Expenditures include chemicals, for the operation of the water and wastewater departments.	
525	Uniforms	$ -	Uniform expense for the public works department. This includes safety clothing and work boots.	
530	Road Materials & Supplies		Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	
540	Books, Publications, Subscriptions & Memberships	$ -	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	
Capital Expenditures				
620	Buildings	$ -	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	
630	Improvements Other Than Buildings	$ 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.	This facilitiy needs a fencing and security upgrade. - Identified by Woodard & Curran. To be paid for with operating cash.
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.	

City of Polk City Bu[illegible]t Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
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	
650	Construction in Progress	$ -	Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year	
660	Books, Publications & Library Materials	$ -	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.	

City of Polk City Bu t Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-531-300	COMMONWEALTH WTP - OPERATING EXPENSE					
05-531-305	Contract Labor - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-310	Professional Services - Commonwealth WTP	$ 10,170	$ 3,935	$ -	$ -	$ -
05-531-311	Engineering Services - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-312	Professional Services - Other - Commonwe	$ -	$ -	$ -	$ -	$ -
05-531-400	Travel and Training - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-410	Communication Services - Commonwealth WT	$ -	$ -	$ -	$ -	$ -
05-531-430	Utilities - Commonwealth WTP	$ 1,350	$ 1,380	$ 1,654	$ 1,654	$ 1,654
05-531-440	Rentals and Leases - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-460	Repairs and Maintenance - Commonwealth W	$ 69	$ 103	$ -	$ -	$ -
05-531-464	Vehicle Fuel - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-465	Vehicle Maintenance - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-470	Printing & Reproduction-Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-490	Other Current Charges - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-492	Recording & Other Fees - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-493	Equipment Rental - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-510	Office Supplies - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-520	Operating Supplies - Commonwealth WTP	$ 180	$ 57	$ -	$ -	$ -
05-531-524	Chemicals - Commonwealth WTP	$ 614	$ 201	$ -	$ -	$ -
05-531-525	Uniforms - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
		$ 12,383	$ 5,676	$ 1,654	$ 1,654	$ 1,654
05-531-600	COMMONWEALTH WTP - CAPITAL OUTLAY					
05-531-610	Land - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-620	Buildings - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-630	Improvements Other than Building - Commo	$ -	$ -	$ -	$ -	$ -
05-531-640	Machinery & Equipment - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-650	Construction In Progress - Commonwealth	$ -	$ -	$ -	$ -	$ -
05-531-660	Books, Pub.& Library Materials - Commonw	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-531-700	COMMONWEALTH WTP - DEBT SERVICE					
05-531-710	Principal - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-720	Interest - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-730	Other Debt Service Costs - Commonwealth	$ -	$ -	$ -	$ -	$ -
05-531-733	Mandated Reserve - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 12,383	$ 5,676	$ 1,654	$ 1,654	$ 1,654

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ -	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	
311	Engineering Services	$ -	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
410	Communication Services	$ -	Expenditures for communication services utilized by the City.	
430	Utilities	$ 1,654.00	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.	Lakeland Electric - power for plant.
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.	
460	Repairs & Maintenance	$ -	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	
464	Vehicle Fuel	$ -	Gasoline and diesel for the citys fleet of vehicles.	
465	Vehicle Maintenance	$ -	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
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.	
492	recording, fees and licenses	$ -	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	
493	Equipment Rental	$ -	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	
510	Office Supplies	$ -	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	
520	Operating Supplies	$ -	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
524	Chemicals	$ -	Expenditures include chemicals, for the operation of the water and wastewater departments.	
525	Uniforms	$ -	Uniform expense for the public works department. This includes safety clothing and work boots.	
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	
Capital Expenditures				
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.	

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Line Item #	Line Item Name	Amount Requested	Description	Justification
640	Machinery and 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 of Polk City Bu[illegible]t Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-532-300	**V. MATT WILLIAMS WTP - OPERATING EXPENSE**					
05-532-305	Contract Labor - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-310	Professional Services - V. Matt Williams	$ 10,073	$ 3,985	$ -	$ -	$ -
05-532-311	Engineering Services - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-312	Professional Services - Other - V. Matt	$ -	$ -	$ -	$ -	$ -
05-532-315	Inmate Labor - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-400	Travel and Training - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-410	Communication Services - V. Matt William	$ -	$ -	$ -	$ -	$ -
05-532-430	Utilities - V. Matt Williams WTP	$ 10,840	$ 8,090	$ 11,582	$ 11,582	$ 11,582
05-532-440	Rentals and Leases - V. Matt Williams WT	$ -	$ -	$ -	$ -	$ -
05-532-460	Repairs and Maintenance - V. Matt Willia	$ 2,107	$ 7,056	$ -	$ -	$ -
05-532-464	Vehicle Fuel - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-465	Vehicle Maintenance - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-490	Other Current Charges - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-492	Recording & Other Fees - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-493	Equipment Rental - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-510	Office Supplies - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-520	Operating Supplies - V. Matt Williams WT	$ 275	$ 79	$ 7,500	$ 7,500	$ 7,500
05-532-521	City Hall - Operating Supplies - V. Matt	$ -	$ -	$ -	$ -	$ -
05-532-524	Chemicals - V. Matt Williams WTP	$ 1,574	$ 784	$ -	$ -	$ -
05-532-525	Uniforms - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-530	Road Materials&Supplies- V.Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-540	Books,Pub,Sub,&Memberships-V.Matt Willia	$ -	$ -	$ -	$ -	$ -
		$ 24,869	$ 19,994	$ 19,082	$ 19,082	$ 19,082
05-532-600	**V. MATT WILLIAMS WTP - CAPITAL OUTLAY**					
05-532-605	Depreciation Expense - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-610	Land - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-620	Buildings - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-630	Improvements Other than Building - V. Ma	$ -	$ -	$ -	$ -	$ -
05-532-640	Machinery & Equipment - V. Matt Williams	$ -	$ 1,365	$ -	$ -	$ -
05-532-650	Construction In Progress - V. Matt Willi	$ -	$ -	$ -	$ -	$ -
05-532-660	Books, Pub.& Library Materials - V. Matt	$ -	$ -	$ -	$ -	$ -
		$ -	$ 1,365	$ -	$ -	$ -
05-532-700	**V. MATT WILLIAMS WTP - DEBT SERVICE**					
05-532-710	Principal - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-720	Interest - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-730	Other Debt Service Costs - V. Matt Willi	$ -	$ -	$ -	$ -	$ -
05-532-733	Mandated Reserve - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTALS	$ 24,869	$ 21,359	$ 19,082	$ 19,082	$ 19,082

City of Polk City Bu[illegible]t Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses		-		
310	Professional Services	$ -	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	
311	Engineering Services	$ -	Contracted engineering services for the City. This is for plans development plans review; subdivisions, and streets work.	
312	Professional Services – Other	$ -	Contracted services that are support for employee	
315	Inmate Labor	$ -	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
410	Communication Services	$ -	Expenditures for communication services utilized by the City.	
430	Utilities	$ 11,582.00	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.	Lakeland Electric - power for plant.
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.	
460	Repairs & Maintenance	$ -	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	
464	Vehicle Fuel	$ -	Gasoline and diesel for the citys fleet of vehicles.	

City of Polk City Bu[illegible]t Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
465	Vehicle Maintenance	$ -	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	
492	recording, fees and licenses	$ -	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	
493	Equipment Rental	$ -	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	
510	Office Supplies	$ -	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	
520	Operating Supplies	$ 7,500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Relocate the flow meter in order to improve reading accuracy - $7,500.00 for piping/meter change. - Identified by Woodard & Curran.
524	Chemicals	$ -	Expenditures include chemicals, for the operation of the water and wastewater departments.	
525	Uniforms	$ -	Uniform expense for the public works department. This includes safety clothing and work boots.	
530	Road Materials & Supplies	$ -	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	
540	Books, Publications, Subscriptions & Memberships	$ -	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications	
Capital Expenditures				
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.	

City of Polk City . dget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-533-100	**WATER OPERATIONS - PERSONNEL EXPENSES**					
05-533-120	Regular Salary - Wages - Water Oper	$ 77,280	$ 19,071	$ -	$ -	$ -
05-533-130	Other Salaries and Wages - Water Oper	$ 2,200	$ 950	$ -	$ -	$ -
05-533-140	Overtime - Water Oper	$ 304	$ -	$ -	$ -	$ -
05-533-160	Bonuses and Gift Certificates - Water Op	$ -	$ 200	$ -	$ -	$ -
05-533-210	Fica Taxes - Water Oper	$ 5,784	$ 1,406	$ -	$ -	$ -
05-533-220	Retirement Contribution - Water Oper	$ 7,533	$ 2,334	$ -	$ -	$ -
05-533-230	Life & Health Insurance - Water Oper	$ 21,511	$ 5,695	$ -	$ -	$ -
05-533-240	Worker's Compensation - Water Oper	$ 1,853	$ 4,064	$ -	$ -	$ -
		$ 116,465	$ 33,720	$ -	$ -	$ -
05-533-300	**WATER OPERATIONS - OPERATING EXPENSES**					
05-533-305	Contract Labor - Water Oper	$ -	$ 95,163	$ 260,000	$ 260,000	$ 260,000
05-533-310	Professional Services - Water Oper	$ 12,096	$ 6,107	$ 2,000	$ 2,000	$ 2,000
05-533-311	Engineering Services - Water Oper	$ 3,201	$ 15,813	$ 22,500	$ 22,500	$ 12,500
05-533-312	Professional Services - Other - Water Op	$ -	$ -	$ 2,500	$ 2,500	$ 2,500
05-533-315	Inmate Labor - Water Oper	$ 12,705	$ 8,470	$ 11,524	$ 11,524	$ 11,524
05-533-400	Travel and Training - Water Oper	$ 200	$ -	$ -	$ -	$ -
05-533-410	Communication Services - Water Oper	$ 491	$ 427	$ 300	$ 300	$ 300
05-533-420	Education Reimbursement - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-430	Utilities - Water Oper	$ 3,968	$ -	$ -	$ -	$ -
05-533-440	Rentals and Leases - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-450	Liability Insurance - Water Oper	$ -	$ 1,806	$ -	$ -	$ -
05-533-460	Repairs and Maintenance - Water Oper	$ 3,335	$ 27	$ 37,500	$ 37,500	$ 37,500
05-533-464	Vehicle Fuel - Water Oper	$ 4,516	$ 2,160	$ 4,664	$ 4,664	$ 4,664
05-533-465	Vehicle Maintenance - Water Oper	$ 1,736	$ 1,105	$ 1,000	$ 1,000	$ 1,000
05-533-470	Printing and Reproduction - Water Oper	$ 85	$ -	$ -	$ -	$ -
05-533-480	Promo Activities & Legal Ads - Water Ope	$ -	$ -	$ -	$ -	$ -
05-533-490	Other Current Charges - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-492	Recording & Other Fees - Water Oper	$ 4,000	$ -	$ -	$ -	$ -
05-533-493	Equipment Rental - Water Oper	$ 729	$ -	$ -	$ -	$ -
05-533-510	Office Supplies - Water Oper	$ 12	$ -	$ -	$ -	$ -
05-533-520	Operating Supplies - Water Oper	$ 55,195	$ 5,537	$ -	$ -	$ -
05-533-524	Chemicals - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-525	Uniforms - Water Oper	$ 230	$ -	$ -	$ -	$ -
05-533-530	Road Materials & Supplies - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-540	Books, Pub., Sub., & Memberships - Water	$ 1,221	$ 354	$ -	$ -	$ -
		$ 103,720	$ 136,969	$ 341,988	$ 341,988	$ 331,988
05-533-600	**WATER OPERATIONS - CAPITAL OUTLAY**					
05-533-605	Depreciation Expense - Water Oper	$ 117,251	$ -	$ -	$ -	$ -
05-533-610	Land - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-620	Buildings - Water Oper	$ -	$ -	$ -	$ -	$ -

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-533-630	Improvements Other than Building - Water	$ -	$ -	$ 749,200	$ 749,200	$ 749,200
05-533-634	SCADA System - Water Oper	$ 62	$ -	$ -	$ -	$ -
05-533-640	Machinery & Equipment - Water Oper	$ -	$ 13,341	$ 27,400	$ 27,400	$ 27,400
05-533-650	Construction In Progress - Water Oper	$ -	$ -	$ 159,100	$ 159,100	$ 159,100
05-533-660	Books, Pub.& Library Materials - Water O	$ -	$ -	$ -	$ -	$ -
		$ 117,313	$ 13,341	$ 935,700	$ 935,700	$ 935,700
05-533-700	**WATER OPERATIONS - DEBT SERVICE**					
05-533-710	Principal - Water Oper	$ -	$ 32,455	$ 55,110	$ 55,110	$ 55,110
05-533-720	Interest - Water Oper	$ 2,526	$ 15,063	$ 88,105	$ 88,105	$ 88,105
05-533-730	Other Debt Service Costs - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-733	Mandated Reserve - Water Oper	$ -	$ -	$ 6,300	$ 6,300	$ 6,300
		$ 2,526	$ 47,518	$ 149,515	$ 149,515	$ 149,515
05-533-900	**WATER OPERATIONS - OTHER USES**					
05-533-905	Transfer to Utility Fund - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-920	Transfer to General Fund - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-992	Unemployment Claims - Water Oper	$ 1,908	$ -	$ 1,500	$ 1,500	$ 1,500
05-533-993	Transfer to Reserve - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-994	Bank Fees - Water Oper	$ -	$ 250	$ -	$ -	$ -
05-533-995	Refund of Overpayments - Water Oper	$ 434	$ 0	$ -	$ -	$ -
05-533-998	Fund Balance - Out of Balance - Water Op	$ -	$ -	$ -	$ -	$ -
05-533-999	Other Non-Operating Charges - Water Oper	$ 1,014	$ (973)	$ 500	$ 500	$ 500
		$ 3,356	$ (723)	$ 2,000	$ 2,000	$ 2,000
	DEPARTMENT TOTAL	**$ 343,380**	**$ 230,825**	**$ 1,429,203**	**$ 1,429,203**	**$ 1,419,203**

City of Polk City dget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
305	Contract Labor	$ 260,000.00	Contract Services.	Annual contract for Woodard & Curran utility operations. This expense is split evenly with the Water operations department (533).
310	Professional Services	$ 2,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Pprojected expenses to Rapid Tech for computer maintenance - $750, + $250 for misc. Plus an additional $1,000 for generator maintenance contract for 1 generator - Identified by Woodard & Curran.
311	Engineering Services	$ 12,500.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	Misc engineering services.
312	Professional Services – Other	$ 2,500.00	Contracted services that are support for employee	Misc professional services
315	Inmate Labor	$ 11,524.00	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 help the department complete daily activities and small projects.
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
410	Communication Services	$ 300.00	Expenditures for communication services utilized by the City.	Nextel.
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.	
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.	
460	Repairs & Maintenance	$ 37,500.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Possible repair and maintenance above the Woodard & Curran contract - $12,500. Meters and registers needed - $25,000 - Identified by Woodard & Curran.

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Line Item #	Line Item Name	Amount Requested	Description	Justification
464	Vehicle Fuel	$ 4,664.00	Gasoline and diesel for the city's fleet of vehicles.	Fuel for trucks in the operation and repair of the system plus the fuel to run generator.
465	Vehicle Maintenance	$ 1,000.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	
470	Printing & Reproduction	$ -	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	
492	Recording & Other Fees	$ -	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	
493	Equipment Rental	$ -	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	
510	Office Supplies	$ -	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	
520	Operating Supplies	$ -	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
524	Chemicals	$ -	Expenditures include chemicals, for the operation of the water and wastewater departments.	
525	Uniforms	$ -	Uniform expense for the public works department. This includes safety clothing and work boots.	
530	Road Materials & Supplies	$ -	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	

City of Polk City Budget Worksheet

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Line Item #	Line Item Name	Amount Requested	Description	Justification
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				
630	Improvements Other Than Buildings	$ 749,200.00	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 water lines (replacement of) that will be paid for by the CDBG grant - $645,000.00. Amend SRF & USDA funding documents, do WUP - $27,400.00. PSV for Auburndale interconnect - $27,400.00. Relocate three flow meters at WTPs - $49,400.00. All to be paid for with the revenue bonds, except the $650k water lines being paid for with grant funds.
640	Machinery & Equipment	$ 27,400.00	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.	Equipment recommended for purchase from GAI report: Hydrotest equipment, pressure test equipment, chart recorders, etc - $27,400.00. To be paid for with the revenue bonds.
650	Construction in Progress	$ 159,100.00	Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year	Water mains - $82,300.00. New water mains for interconnect with Lakeland - $22,000.00. Pressure sustaining valves for interconnect with Lakeland - $54,800.00. All to be paid for with the revenue bonds.
Debt Service				
710	Principal	$ 55,110.00	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	Old Nat'l Truck Lease - $6,810, and 2011 New Fifth Third Bank Revenue Bond - $48,300.
720	Interest	$ 88,105.00	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	Old Nat'l Truck Lease - $1,082, and 2011 New Fifth Third Bank Revenue Bond - $87,023.

City of Polk City . dget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
730	Other Debt Service Costs	$ -	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services	
733	Mandated Reserve	$ 6,300.00	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	$6,300 for 2011 Fifth Third Bank Revenue Bond renewal, replacements, and improvements (Total to set aside for the Fifth Third loan is $30,000.00 - this is split between the GF, Sewer, and Water).
Other Uses				
920	Transfer to General Fund	$ -	Dividends transferred to the General Fund from the Utility Funds.	
992	Unemployment Claims.	$ 1,500.00	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.	
993	Transfer to Reserve	$ -	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
994	Bank Fees.	$ -	Amounts charged by Colonial Bank for the services provided.	
995	Refund of Overpayments	$ -		
996	Bad Debt Expense	$ -	The city must offset utility bad debts with this line.	
999	Other Non-Operating Charges.	$ 500.00	Amounts that are expensed that are not a part of the operations of the City.	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Actual	FY11 - 06/30/11 YTD Actual	FY12 - Dept Requested	FY12 - City Mngr Recommended	FY12 - Adopted By Council
05-590-300	**NON-DEPARTMENTAL - OPERATING EXPENSES**					
05-590-310	Professional Services - Non-Dept	$ -	$ -	$ -	$ -	$ -
05-590-320	Accounting and Auditing - Non-Dept	$ -	$ -	$ -	$ -	$ -
05-590-420	Education Reimbursement - Non-Dept	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-590-900	**NON-DEPARTMENTAL - OTHER USES**					
05-590-901	Hurricane Charley - Non-Dept	$ -	$ -	$ -	$ -	$ -
05-590-903	Hurricane Jeanne - Non-Dept	$ -	$ -	$ -	$ -	$ -
05-590-920	Transfer to General Fund - Non-Dept	$ -	$ -	$ 100,000	$ 100,000	$ 125,000
05-590-993	Transfer to Reserve - Non-Dept	$ -	$ -	$ 215,931	$ 215,931	$ 195,159
05-590-996	Bad Debt - Non-Dept	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ 315,931	$ 315,931	$ 320,159
	DEPARTMENT TOTAL	$ -	$ -	$ 315,931	$ 315,931	$ 320,159

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
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.	
312	Professional Services – Other	$ -	Contracted services that are support for employee	
320	Accounting & Auditing	$ -	Cost of services for our annual audit.	
Other Uses				
920	Transfer to General Fund	$ 125,000.00	Amounts provided to community organizations which provide services to the residents of Polk City.	Transfer of $0.00 needed to help balance the General Fund budget. $125,000.00 is being transferred to the General Fund to assist with building up unrestricted reserves in the General Fund.
991	Aids to Private Organizations.	$ -	Amounts provided to community organizations which provide services to the residents of Polk City.	
992	Unemployment Claims.		The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.	
993	Transfer to Reserve	$ 195,159.00	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.	$36,972 ($26,490 for restricted Sewer impact fees and $10,482 for restricted water impact fees). Plus $158,187 for unrestricted cash reserves (Revenues exceed expenses by $158,187 - after the $125k transfer to the GF).
994	Bank Fees.		Amounts charged by BB&T Bank for the services provided.	
995	Refund of Overpayments		Refunds to utility customers who have credit balances on closed accounts.	
996	Bad Debt Expense		The city must offset utility bad debts with this line.	
999	Other Non-Operating Charges.		Amounts that are expensed that are not a part of the operations of the City.	

BUDGET LINE ITEM

DESCRIPTIONS

City of Pc City

Budget Line Item Descriptions

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

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

City of Po City

Budget Line Item Descriptions

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

City of Pc City

Budget Line Item Descriptions

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

City of Pc. City

Budget Line Item Descriptions

Line Item #	Line Item Name	Description
610	Land	Expenditures for the purchase of land. The purchase of the site for the new City hall complex was expensed under this line in 2003.
620	Buildings	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.
630	Improvements Other Than Buildings	Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.
631	City Hall – Improvements Other Than Buildings	
632	Activity Center – Improvements Other Than Buildings	
633	Public Works – Improvements Other Than Buildings	
640	Machinery & Equipment	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment
641	City Hall – Machinery & Equipment	
642	Activity Center – Machinery & Equipment	
643	Public Works - Machinery & Equipment	
650	Construction in Progress	Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year
660	Books, Publications & Library Materials	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.
Debt Service		
710	Principal	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.
720	Interest	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.
730	Other Debt Service Costs	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services
733	Mandated Reserve	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve
Other Uses		
900	Transfer to Utility Fund.	Amounts transferred to the utility accounts to cover expenses. The last year that this was done was in 2002. The utility accounts are now completely self-supporting.
910	Police Reserve Transfer.	Amounts transferred to the Police Reserve account for capital expenditures for the startup of a future police department. Amounts are no longer transferred, as impact fees will cover these expenses.
920	Transfer to General Fund	Dividends transferred to the General Fund from the Utility Funds.
991	Aids to Private Organizations.	Amounts provided to community organizations that provide services to the residents of Polk City.

City of Pc City

Budget Line Item Descriptions

Line Item #	Line Item Name	Description
992	Unemployment Claims.	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.
993	Transfer to Reserve	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.
994	Bank Fees.	Amounts charged by Colonial Bank for the services provided.
995	Refund of Overpayments	The city issues refunds on closed utility accounts that have a credit balance due to a customer overpayment on the account.
996	Bad Debt Expense	The city must offset utility bad debts with this line.
999	Other Non-Operating Charges.	Amounts that are expensed that are not a part of the operations of the City.

PROPOSED

CAPITAL IMPROVEMENTS PROGRAM

FY12 - 16

CITY OF POLK CITY
CAPITAL IMPROVEMENTS PROGRAM (CIP)
FISCAL YEARS 2012 – 2016

The City of Polk City Fiscal Year 2012 budget includes preparation of a five-year Capital Improvements Program. A Capital Improvements Program is a plan that identifies the capital investments a local government intends to make over a period of time. Capital, for a local government, constitutes facilities, commonly called infrastructure, needed to perform the jurisdiction's functions, and to produce and deliver the services expected of it. Generally speaking, capital improvements are things that are unique, fixed in place, relatively permanent or which have long useful lives, and are expensive. Common examples include major fixed assets such as vehicles, roads, parks, water and sewer, and may include some form of debt financing. Also, many grant applications receive additional credit based upon approval of a Capital Improvement Program.

A numerical threshold is usually established at approximately $5,000 to $10,000. A commonly used planning period is five years. The Capital Improvements Program is updated and recommended for funding annually based on the changing needs of the community. Although a Capital Improvements Program is seen more frequently at larger jurisdictions, it is often used at smaller jurisdictions that have plans for larger infrastructure expenditures.

The major advantages of the Capital Improvement Program are that it helps to match expenditures with community needs and growth, and tends to remove the politically expedient element from the planning and budgeting process. Further, it eases the economic burden of the purchasing of expensive capital items all at one time. Capital improvements are a long-term investment. Therefore, capital improvement funding is best acquired and managed with sustained long-term sources of revenue and lower levels of debt.

The major assumptions in preparation of the fiscal year 2012 – 2016 capital improvement plan are the City's current revenue forecast and existing level of debt.

City of Polk City
Capital Improvements Program (CIP)
Fiscal Years 2012 - 2016

FY 2012

Project Name	Project Task	GL Acct	Begin	Finish	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Money	Paid w/ Impact Fees	Paid w/ Streets Restricted Cash
New Water Mains	Water Mains	03-533-650	12/15/11	06/15/12	$82,300.00		$82,300.00			
	Interconnect with Lakeland	03-533-650	02/15/12	06/15/14	$22,000.00		$22,000.00			
Pressure Sustaining Valves	PSV for Auburndale interconnect	03-533-630	06/15/12	06/15/14	$27,400.00		$27,400.00			
	Lakeland Interconnect	03-533-650	06/15/12	06/15/14	$54,800.00		$54,800.00			
Raw Water Flow Meters	Relocate three flow metersat WTPs	03-533-630	07/30/11	11/30/11	$49,400.00		$49,400.00			
Mt. Olive WWTF and Pump Station	Permit	02-537-630	07/30/11	11/01/11	$16,947.00		$16,947.00			
	Pumps and station upgrade	02-537-630	09/01/11	05/01/12	$137,100.00		$137,100.00			
	Construction of effluent distribution center	02-537-650	09/01/11	04/01/12	$76,700.00		$76,700.00			
Mt. Olive Street Pump Station	Permit	02-537-630	07/30/11	11/01/11	$3,052.00		$3,052.00			
	Jack and bore under Mt. Olive St.	02-537-630	09/01/11	12/31/11	$11,000.00		$11,000.00			
	Pump station upgrade	02-537-630	09/01/11	02/15/12	$27,500.00		$27,500.00			
Cardinal Hill WWTF and Pump Station	Permit	02-536-650	07/30/11	11/15/11	$33,902.00		$33,902.00			
	Construction of a reclaimed water pump station	02-536-650	09/15/11	02/15/12	$197,400.00		$197,400.00			
	Reclaimed pipeline	02-536-650	09/15/11	02/15/12	$230,300.00		$230,300.00			
	Engineering and survey service, etc	02-536-650	07/30/11	12/15/11	$54,800.00		$54,800.00			
	Aeration sewage holding tank (equalization tank)	02-536-650	09/15/11	09/15/12	$137,100.00		$137,100.00			
Retrofit Three (3) Pump Stations	Retrofit aged pump stations	02-535-630	09/01/11	05/15/12	$126,100.00		$126,100.00			
SRF & USDA Amendments and WUP Renewal	Amend SRF & USDA funding documents, do WUP	02-535-630 & 03-533-630	07/30/11	11/01/11	$54,800.00		$54,800.00			
Equipment recommended for purchase from GAI report	Hydro test equipment, pressure test equipment, chart recorders, etc	03-533-640			$27,400.00		$27,400.00			
Total of GAI Projects					$1,370,001.00					
Paving/Street Repair	Paving/Street Repair	01-541-630	10/01/11	09/30/12	$44,454.00					$44,454.00
Mt. Olive WTP Fencing and Security Upgrade	Fencing and Security Upgrade	05-530-630	10/01/11	09/30/12	$5,000.00	$5,000.00				
Purchase Spare Feed Pump for Mt. Olive WWTP	Purchase Spare Feed Pump for Mt. Olive WWTP	05-537-640	10/01/11	09/30/12	$2,000.00	$2,000.00				

FY 2012

Project Name	Project Task	GL Acct	Begin	Finish	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Money	Paid Impact Fees	Paid w/ Streets Restricted Cash
Cardinal Hill needs a chlorine /disinfection system upgrade	Cardinal Hill needs a chlorine /disinfection system upgrade	05-536-630	10/01/11	09/30/12	$2,000.00	$2,000.00				
Machinery & Equipment - City Clerk. New computer, etc if needed.	Machinery & Equipment - City Clerk. New computer, etc if needed.	01-513-640	10/01/11	09/30/12	$1,500.00	$1,500.00				
Machinery & Equipment - Library. New shelving and/or furniture.	Machinery & Equipment - Library. New shelving and/or furniture.	01-571-640	10/01/11	09/30/12	$2,000.00	$2,000.00				
New books & materials for Library	New books & materials for Library	01-571-660	10/01/11	09/30/12	$12,750.00	$12,750.00				
New water lines	New water lines (replacement of) - to be paid for by the CDBG grant.	03-533-630	10/01/11	09/30/12	$645,000.00			$645,000.00		
Networks Upgrade	Network Upgrade - Google Apps.	01-539-631	10/01/11	09/30/12	$5,400.00	$5,400.00				
Law Enforcement Equipment Upgrades needed	Upgrades to Speed Trailer, and Golf Cart. To be paid by JAG Grant.	01-521-630	10/01/11	09/30/12	$2,732.00			$2,732.00		
Law Enforcement Equipment Needed	Purchase a Rapid ID System, and Surveillance Camera. To be paid by JAG Grant.	01-521-640	10/01/11	09/30/12	$3,688.00			$3,688.00		
Stormwater Improvements	Stormwater Improvements	01-541-630	10/01/11	09/30/12	$10,000.00			$10,000.00		
Parks Improvements	Improvements to: 1) Freedom Park and 2) City tennis and basketball courts.	01-572-630	10/01/11	09/30/12	$50,000.00			$50,000.00		
					$2,156,525.00	**$30,650.00**	**$1,370,001.00**	**$711,420.00**	**$0.00**	**$44,454.00**

FY 2013

Project Name	Project Task	GL Acct	Begin	Finish	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Impact Fees	Paid w/ Streets Restricted Cash
New Water Mains	Interconnect with Lakeland	03-533-650	02/15/12	06/15/14	$22,000.00		$22,000.00		
Pressure Sustaining Valves	PSV for Auburndale interconnect	03-533-630	06/15/12	06/15/14	$27,400.00		$27,400.00		
	Lakeland Interconnect	03-533-650	06/15/12	06/15/14	$54,800.00		$54,800.00		
Paving/Street Repair	Paving/Street Repair	01-541-630	10/01/12	09/30/13	$44,454.00				$44,454.00

Project Name	Project Task	GL Acct	Begin	Finish	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Money	Paid Impact Fees	Paid w/ Streets Restricted Cash
FY 2013										
					$148,654.00	$0.00	$104,200.00	$0.00	$0.00	$44,454.00

FY 2014

Project Name	Project Task	GL Acct	Begin	Finish	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds		Paid w/ Impact Fees	Paid w/ Streets Restricted Cash
New Water Mains	Interconnect with Lakeland	03-533-650	02/15/12	06/15/14	$22,000.00		$22,000.00			
Pressure Sustaining Valves	PSV for Auburndale interconnect	03-533-630	06/15/12	06/15/14	$27,400.00		$27,400.00			
	Lakeland Interconnect	03-533-650	06/15/12	06/15/14	$54,800.00		$54,800.00			
Paving/Street Repair	Paving/Street Repair	01-541-630	10/01/13	09/30/14	$44,454.00					$44,454.00
					$148,654.00	$0.00	$104,200.00	$0.00	$0.00	$44,454.00

*No CIP has been determined or calculated yet for FY 2015 and FY 2016.

City of Polk City

Capital Improvements Program (CIP) - Broken down by GL Account

Fiscal Year 2012

FY 2012

Project Name	Project Task	GL Acct	Project Tracking ID	Begin	Finish	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Money	Paid w/ Impact Fees	Paid w/ Streets Restricted Cash
Machinery & Equipment - City Clerk. New computer, etc if needed.	Machinery & Equipment - City Clerk. New computer, etc if needed.	01-513-640		10/01/11	09/30/12	$1,500.00	✓ $1,500.00				
Total 01-513-640						**$1,500.00**					
Law Enforcement Equipment Upgrades needed	Upgrades to Speed Trailer, and Golf Cart. To be paid by JAG Grant.	01-521-630		10/01/11	09/30/12	$2,732.00			$2,732.00		
Total 01-521-630						**$2,732.00**					
Law Enforcement Equipment Needed	Purchase a Rapid ID System, and Surveillance Camera. To be paid by JAG Grant.	01-521-640		10/01/11	09/30/12	$3,688.00			$3,688.00		
Total 01-521-640						**$3,688.00**					
Networks Upgrade	Network Upgrade - Google Apps.	01-539-631		10/01/11	09/30/12	$5,400.00	✓ $5,400.00				
Total 01-539-631						**$5,400.00**					
Paving/Street Repair	Paving/Street Repair	01-541-630	**STREETS**	10/01/11	09/30/12	$44,454.00					$44,454.00
Stormwater Improvements	Stormwater Improvements	01-541-630	**STORM WATER**	10/01/11	09/30/12	$10,000.00			$10,000.00		
Total 01-541-630						**$54,454.00**					
Machinery & Equipment - Library. New shelving and/or furniture.	Machinery & Equipment - Library. New shelving and/or furniture.	01-571-640		10/01/11	09/30/12	$2,000.00	✓ $2,000.00				
Total 01-571-640						**$2,000.00**					
New books & materials for Library	New books & materials for Library	01-571-660		10/01/11	09/30/12	$12,750.00	$12,750.00				
Total 01-571-660						**$12,750.00**					
Parks Improvements	Improvements to: 1) Freedom Park and 2) City tennis and basketball courts.	01-572-630	**FREEDPKIMP, TENISCTIMP, BSKTBCTIMP**	10/01/11	09/30/12	$50,000.00			$50,000.00		
Total 01-572-630						**$50,000.00**					
Mt. Olive WTP Fencing and Security Upgrade	Fencing and Security Upgrade	05-530-630		10/01/11	09/30/12	$5,000.00	✓ $5,000.00				
Total 05-530-630						**$5,000.00**					
SRF & USDA Amendments and WUP Renewal	Amend SRF & USDA funding documents, do WUP	05-533-630	**FUND DOCW**	07/30/11	11/01/11	$27,400.00		$27,400.00			
Pressure Sustaining Valves	PSV for Auburndale Interconnect	05-533-630	**ADALE PSV**	06/15/12	06/15/14	$27,400.00		$27,400.00			
Raw Water Flow Meters	Relocate three flow meters at WTPs	05-533-630	**FLOW METER**	07/30/11	11/30/11	$49,400.00		$49,400.00			
New water lines	New water lines (replacement of) - to be paid for by the CDBG grant.	05-533-630	**WATERLINE**	07/30/11	11/30/11	$645,000.00			$645,000.00		
Total 05-533-630						**$749,200.00**					
Equipment recommended for purchase from GAI report	Hydro test equipment, pressure test equipment, chart recorders, etc	05-533-640	**EQUIP GAI**			$27,400.00		$27,400.00			
Total 05-533-640						**$27,400.00**					

FY 12

Project Name	Project Task	GL Acct	Project Tracking ID	Begin	Finish	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Money	Paid w/ Impact Fees	Paid w/ Streets Restricted Cash
New Water Mains	Water Mains	05-533-650	WTR MAIN	12/15/11	06/15/12	$82,300.00		$82,300.00			
New Water Mains	Interconnect with Lakeland	05-533-650	LKLD WMAIN	02/15/12	06/15/14	$22,000.00		$22,000.00			
Pressure Sustaining Valves	Lakeland Interconnect	05-533-650	LKLD PSV	06/15/12	06/15/14	$54,800.00		$54,800.00			
Total 05-533-650						**$159,100.00**					
Retrofit Three (3) Pump Stations	Retrofit aged pump stations	05-535-630	RETROFIT	09/01/11	05/15/12	$126,100.00		$126,100.00			
SRF & USDA Amendments and WUP Renewal	Amend SRF & USDA funding documents, do WUP	05-535-630	FUND DOCS	07/30/11	11/01/11	$27,400.00		$27,400.00			
Total 05-535-630						**$153,500.00**					
Cardinal Hill needs a chlorine /disinfection system upgrade	Cardinal Hill needs a chlorine /disinfection system upgrade	05-536-630		10/01/11	09/30/12	$2,000.00	✓ $2,000.00				
Total 05-536-630						**$2,000.00**					
Cardinal Hill WWTF and Pump Station	Permit	05-536-650	CH WWTP PT	07/30/11	11/15/11	$33,902.00		$33,902.00			
Cardinal Hill WWTF and Pump Station	Construction of a reclaimed water pump station	05-536-650	CH WWTP RW	09/15/11	02/15/12	$197,400.00		$197,400.00			
Cardinal Hill WWTF and Pump Station	Reclaimed pipeline	05-536-650	CH WWTP RP	09/15/11	02/15/12	$230,300.00		$230,300.00			
Cardinal Hill WWTF and Pump Station	Engineering and survey service, etc	05-536-650	CH WWTP PS	07/30/11	12/15/11	$54,800.00		$54,800.00			
Cardinal Hill WWTF and Pump Station	Aeration sewage holding tank (equalization tank)	05-536-650	CH WWTP HT	09/15/11	09/15/12	$137,100.00		$137,100.00			
Total 05-536-650						**$653,502.00**					
Mt. Olive WWTF and Pump Station	Permit	05-537-630	MTO WTF P	07/30/11	11/01/11	$16,947.00		$16,947.00			
Mt. Olive WWTF and Pump Station	Pumps and station upgrade	05-537-630	MTO WWTP	09/01/11	05/01/12	$137,100.00		$137,100.00			
Mt. Olive Street Pump Station	Permit	05-537-630	MTO PS P	07/30/11	11/01/11	$3,052.00		$3,052.00			
Mt. Olive Street Pump Station	Jack and bore under Mt. Olive St.	05-537-630	MTO JB	09/01/11	12/31/11	$11,000.00		$11,000.00			
Mt. Olive Street Pump Station	Pump station upgrade	05-537-630	MTO PS UG	09/01/11	02/15/12	$27,500.00		$27,500.00			
Total 05-537-630						**$195,599.00**					
Purchase Spare Feed Pump for Mt. Olive WWTP	Purchase Spare Feed Pump for Mt. Olive WWTP	05-537-640		10/01/11	09/30/12	$2,000.00	✓ $2,000.00				
Total 05-537-640						**$2,000.00**					
Mt. Olive WWTF and Pump Station	Construction of effluent distribution center	05-537-650	MTO EDC	09/01/11	04/01/12	$76,700.00		$76,700.00			
Total 05-537-650						**$76,700.00**					
						$2,156,525.00	**$30,650.00**	**$1,370,001.00**	**$711,420.00**	**$0.00**	**$44,454.00**

PROPOSED

DEBT SERVICE

EXPENDITURES

City of Polk City

Debt Service Summary

FY12'

GL Acct #	Vendor	Loan	Principal	Interest	Mandated Reserves	Total
01-517.710	USDA	USDA Public Facilities Loan	$35,703.00			$35,703.00
01-517.710	Fifth Third Bank	2011 Fifth Third Bank Revenue Bond	$13,800.00			$13,800.00
Total 01-517.710						**$49,503.00**
01-517.720	USDA	USDA Public Facilities Loan		$66,386.00		$66,386.00
01-517.720	Fifth Third Bank	2011 Fifth Third Bank Revenue Bond		$24,864.00		$24,864.00
Total 01-517.720						**$91,250.00**
01-517.733	USDA	USDA Public Facilities Loan			$10,209.00	$10,209.00
01-517.733	Fifth Third Bank	2011 Fifth Third Bank Revenue Bond			$1,800.00	$1,800.00
Total 01-517.733						**$12,009.00**
05-535.710	Old Nat'l Leasing	Truck Lease	$7,377.00			$7,377.00
05-535.710	Fifth Third Bank	2011 Fifth Third Bank Revenue Bond	$167,900.00			$167,900.00
Total 05-535.710						**$175,277.00**
05-535.720	DEP	DEP SRF Loan Payment		$100,000.00		$100,000.00
05[illegible].720	Old Nat'l Leasing	Truck Lease		$1,172.00		$1,172.00
05-535.720	Fifth Third Bank	2011 Fifth Third Bank Revenue Bond		$302,507.00		$302,507.00
Total 05-535.720						**$403,679.00**
05-535.733	Fifth Third Bank	2011 Fifth Third Bank Revenue Bond			$21,900.00	$21,900.00
Total 05-535.733						**$21,900.00**
05-533.710	Old Nat'l Leasing	Truck Lease	$6,810.00			$6,810.00
05-533.710	Fifth Third Bank	2011 Fifth Third Bank Revenue Bond	$48,300.00			$48,300.00
Total 05-533.710						**$55,110.00**
05-533.720	Old Nat'l Leasing	Truck Lease		$1,082.00		$1,082.00
05-533.720	Fifth Third Bank	2011 Fifth Third Bank Revenue Bond		$87,023.00		$87,023.00
Total 05-533.720						**$88,105.00**
05-533.733	Fifth Third Bank	2011 Fifth Third Bank Revenue Bond			$6,300.00	$6,300.00
Total 05-533.733						**$6,300.00**
				Grand Total		**$903,133.00**

City of Polk City
Current Debt Sc le
8/23/2011

		Includes the new $10,315,000.00 FY11 bond from Fifth Third Bank										
		Series 2007 - 4.125% Interest	*Not a debt. Money set aside per bond requirements	Series 1999 - 4.375% Interest	Series 2004 - 4.25% Interest	Series 2005 - 3.06% Interest	2.41% Interest	11% Interest	7.25% Interest	4.97% Interest	*Not a debt. Money set aside per bond requirements	
		Annual Payments	Money set aside for reserves	Annual Payments	Annual Payments	Semiannual Payments	Semiannual Payments	Annual Payments	Monthly Payments	Semiannual Payments	Money set aside for renewal, replacement, and improvements	
		1) USDA GF	1) USDA GF	2) USDA SF**	3) USDA WF**	4) Suntrust**	5) DEP	6) County Sprayfield**	7) Old Natl' Leasing	8) Fifth Third Bank	8) Fifth Third Bank	Total Per Fiscal Year
FY	2012	$102,088.77	$10,209.00	$0.00	$0.00	$0.00	$100,000.00	$0.00	$16,438.80	$644,393.61	$30,000.00	$903,130.18
	2013	$102,089.03	$10,209.00	$0.00	$0.00	$0.00	$100,000.00	$0.00	$16,438.80	$648,055.00	$30,000.00	$906,791.83
	2014	$102,088.52	$10,209.00	$0.00	$0.00	$0.00	$100,000.00	$0.00	$8,219.40	$645,255.00	$30,000.00	$895,771.92
	2015	$102,088.77	$10,209.00	$0.00	$0.00	$0.00	$174,208.08	$0.00	**$41,097.00**	$646,667.50	$30,000.00	$963,173.35
	2016	$102,089.15	$10,209.00	$0.00	$0.00	$0.00	$174,208.08	$0.00		$645,517.50	$30,000.00	$962,023.73
	2017	$102,088.93	$10,209.00	$0.00	$0.00	$0.00	$174,208.08	$0.00		$644,217.50	**$150,000.00**	$930,723.51
	2018	$102,089.30	**$61,254.00**	$0.00	$0.00	$0.00	$174,208.08	$0.00		$647,767.50		$924,064.88
	2019	$102,089.30		$0.00	$0.00	$0.00	$174,208.08	**$0.00**		$646,017.50		$922,314.88
	2020	$102,088.88		$0.00	$0.00	$0.00	$174,208.08			$647,967.50		$924,264.46
	2021	$102,088.85		$0.00	$0.00	$0.00	$174,208.08			$648,367.50		$924,664.43
	2022	$102,088.88		$0.00	$0.00	$0.00	$174,208.08			$648,367.50		$924,664.46
	2023	$102,088.50		$0.00	$0.00	$0.00	$174,208.08			$647,967.50		$924,264.08
	2024	$102,089.12		$0.00	$0.00	$0.00	$174,208.08			$647,167.50		$923,464.70
	2025	$102,088.95		$0.00	$0.00	**$0.00**	$174,208.08			$645,617.50		$921,914.53
	2026	$102,089.11		$0.00	$0.00		$174,208.08			$643,292.50		$919,589.69
	2027	$102,088.52		$0.00	$0.00		$174,208.08			$645,167.50		$921,464.10
	2028	$102,088.96		$0.00	$0.00		$174,208.08			$645,992.50		$922,289.54
	2029	$102,088.99		$0.00	$0.00		$174,208.08			$646,142.50		$922,439.57
	2030	$102,089.02		$0.00	$0.00		$174,208.08			$645,100.00		$921,397.10
	2031	$102,089.28		$0.00	$0.00		$174,208.08			$648,000.00		$924,297.36
	2032	$102,088.76		$0.00	$0.00		$174,208.08			$644,000.00		$920,296.84
	2033	$102,089.32		$0.00	$0.00		$174,208.07			$644,250.00		$920,547.39
	2034	$102,088.50		$0.00	$0.00		**$3,609,953.51**			$643,500.00		$745,588.50
	2035	$102,088.74		$0.00	$0.00					$646,750.00		$748,838.74
	2036	$102,089.14		$0.00	$0.00					$643,750.00		$745,839.14
	2037	$101,186.60		$0.00	$0.00					$644,750.00		$745,936.60
	2038	**$2,653,409.89**		$0.00	$0.00					$644,500.00		$644,500.00
	2039	*Must set aside		$0.00	$0.00					$648,000.00		$648,000.00
	2040	$10,209/year		**$0.00**	$0.00					$645,000.00		$645,000.00
	2041	into reserves.			**$0.00**					$645,750.00		$645,750.00
										$19,377,291.11		**$25,893,005.51**
** These loans would be refinanced.						**Actual total debt after subtracting the GF reserves of $61,254.00 + $150k for EF to be set aside:**						$25,681,751.51

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	n	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	102089.02	71716.02	30373	1708197
2009		2	102089.13	70463.13	31626	1676571
2010		3	102088.56	69158.56	32930	1643641
2011		4	102089.2	67800.2	34289	1609352
2012		5	102088.77	66385.77	35703	1573649
2013		6	102089.03	64913.03	37176	1536473
2014		7	102088.52	63379.52	38709	1497764
2015		8	102088.77	61782.77	40306	1457458
2016		9	102089.15	60120.15	41969	1415489
2017		10	102088.93	58388.93	43700	1371789
2018		11	102089.3	56586.3	45503	1326286
2019		12	102089.3	54709.3	47380	1278906
2020		13	102088.88	52754.88	49334	1229572
2021		14	102088.85	50719.85	51369	1178203
2022		15	102088.8a	48600.88	53488	1124715
2023		16	102088.5	46394.5	55694	1069021
2024		17	102089.12	44097.12	57992	1011029
2025		18	102088.95	41704.95	60384	950645
2026		19	102089.11	39214.11	62875	887770
2027		20	102088.52	36620.52	65468	822302
2028		21	102088.96	33919.96	68169	754133
2029		22	102088.99	31107.99	70981	683152
2030		23	102089.02	28180.02	73909	609243
2031		24	102089.28	25131.28	76958	532285
2032		25	102088.76	21956.76	80132	452153
2033		26	102089.32	18651.32	83438	368715
2034		27	102088.5	15209.5	86879	281836
2035		28	102088.74	11625.74	90463	191373
2036		29	102089.14	7894.14	94195	97178
2037		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.

USDA - Series 2007

City Hall / Public Works Facility Construction Project: $1,738,570 Community Facilities Loan and $200,000 Grant

01-517.710 (Principal)

01-517.720 (Interest)

DEP/SRF Loan

6. Section 8.02 of the Agreement is deleted and replaced as follows:

Books, records, reports, engineering documents, contract documents, and papers shall be available to the authorized representatives of the Department and the U.S. Environmental Protection Agency's Inspector General for inspection at any reasonable time after the Local Government has received a disbursement and until five years after the date that the Project-specific audit report, required under Subsection 2.03(4), is issued.

7. Section 10.04 of the Agreement is deleted and replaced as follows:

The Loan shall be repaid in 48 Semiannual Loan Payments.

8. Project Costs are revised as follows:

The Local Government and the Department acknowledge that changes in Project costs may occur as a result of the Local Government's Project audit or a Department audit pursuant to Chapter 62-503 of the Florida Administrative Code. Unless this Agreement is amended subsequent to an audit, the following Project disbursements shall be final.

CATEGORY	DISBURSED ($)
Allowance (Disbursable Amount)	2,603,764.00
Capitalized Interest	125,049.46
TOTAL (Loan Principal Amount)	2,728,813.46

9. A summary of the repayment schedule is as follows:

Payments	Dates	Amount
1-2	March 2010 to September 2010	$32,882.20
3-10	March 2011 to September 2014	$50,000.00
11-48	March 2015 to September 2033	$87,104.04

10. All other terms and provisions of the Loan Agreement shall remain in effect.

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AMENDED SCHEDULE OF PAYMENTS

Master Equipment Lease/Purchase Dated: MARCH 4, 2009

Lessee: CITY OF POLK CITY

Principal Amount: $69,240.00

Number of Payments: SIXTY (60)

* No prepayment option offered.

** The Purchase Option is applicable after the Rental Payment due on the same date has been paid.

Payment Number	Payment Date	Payment Amount	Interest Component	Principal Component	Purchase Option
1	4/4/2009	1,354.76	375.05	979.71	*
2	5/4/2009	1,354.76	369.74	985.02	*
3	6/4/2009	1,354.76	364.41	990.35	*
4	7/4/2009	1,354.76	359.04	995.72	*
5	8/4/2009	1,354.76	353.65	1,001.11	*
6	9/4/2009	1,354.76	348.23	1,006.53	*
7	10/4/2009	1,354.76	342.77	1,011.99	*
8	11/4/2009	1,354.76	337.29	1,017.47	*
9	12/4/2009	1,354.76	331.78	1,022.98	*
10	1/4/2010	1,354.76	326.24	1,028.52	*
11	2/4/2010	1,354.76	320.67	1,034.09	*
12	3/4/2010	1,354.76	315.07	1,039.69	*
13	4/4/2010	1,354.76	309.44	1,045.32	58,324.76
14	5/4/2010	1,354.76	303.77	1,050.99	57,231.73
15	6/4/2010	1,354.76	298.08	1,056.68	56,132.78
16	7/4/2010	1,354.76	292.36	1,062.40	55,027.89
17	8/4/2010	1,354.76	286.60	1,068.16	53,917.00
18	9/4/2010	1,354.76	280.82	1,073.94	52,800.10
19	10/4/2010	1,354.76	275.00	1,079.76	51,677.15
20	11/4/2010	1,354.76	269.15	1,085.61	50,548.12
21	12/4/2010	1,354.76	263.27	1,091.49	49,412.97
22	1/4/2011	1,354.76	257.36	1,097.40	48,271.67
23	2/4/2011	1,354.76	251.41	1,103.35	47,124.19
24	3/4/2011	1,354.76	245.44	1,109.32	45,970.50
25	4/4/2011	1,369.90	267.06	1,102.84	44,823.56
26	5/4/2011	1,369.90	260.39	1,109.51	43,669.67
27	6/4/2011	1,369.90	253.69	1,116.21	42,508.81
28	7/4/2011	1,369.90	246.95	1,122.95	41,340.95
29	8/4/2011	1,369.90	240.16	1,129.74	40,166.02
30	9/4/2011	1,369.90	233.34	1,136.56	38,983.99
31	10/4/2011	1,369.90	226.47	1,143.43	37,794.83
32	11/4/2011	1,369.90	219.56	1,150.34	36,598.47
33	12/4/2011	1,369.90	212.61	1,157.29	35,394.89
34	1/4/2012	1,369.90	205.62	1,164.28	34,184.04
35	2/4/2012	1,369.90	198.59	1,171.31	32,965.88
36	3/4/2012	1,369.90	191.51	1,178.39	31,740.35
37	4/4/2012	1,369.90	184.39	1,185.51	30,507.42
38	5/4/2012	1,369.90	177.23	1,192.67	29,267.05
39	6/4/2012	1,369.90	170.02	1,199.88	28,019.17
40	7/4/2012	1,369.90	162.77	1,207.13	26,763.76
41	8/4/2012	1,369.90	155.46	1,214.42	25,500.76
42	9/4/2012	1,369.90	148.14	1,221.76	24,230.13
43	10/4/2012	1,369.90	140.76	1,229.14	22,951.82
44	11/4/2012	1,369.90	133.33	1,236.57	21,665.79
45	12/4/2012	1,369.90	125.86	1,244.04	20,371.99

FY12 BUDGET EXPENSES

COMPARED TO THE

FY11 BUDGET EXPENSES

City of Polk City Expenses - FY12 Budget Department Comparison to the FY11 Budget

General Fund (GF)		Personnel	Operating Expenses	Capital Expenses	Debt Services	Other Uses	Total Increase / Decrease	Notes
511 Legislative	FY 11 Budget	$ 6,097.00	$ 2,500.00	$ -	$ -	$ -	$ 8,597.00	$12 decrease is due to workman's comp budgeted amount.
	FY 12 Budget	$ 6,085.00	$ 7,400.00	$ - 0	$ -	$ -	$ 13,485.00	Operating exp increase is due to the travel & training budget.
		$ (12.00)	$ 4,900.00	$ -	$ -	$ -	$ 4,888.00	
512 Executive	FY 11 Budget	$ 122,875.00	$ 5,100.00	$ -	$ -	$ -	$ 127,975.00	Personnel decrease is mostly due to having a new city mngr, &
	FY 12 Budget	$ 98,592.00	$ 5,762.00	$ -	$ -	$ -	$ 104,354.00	no severance pay or addl benefits to pay out.
		$ (24,283.00)	$ 662.00	$ -	$ -	$ -	$ (23,621.00)	
513 City Clerk	FY 11 Budget	$ 45,426.00	$ 11,900.00	$ -	$ -	$ -	$ 57,326.00	Personnel increase is due to a salary increase & increase in
	FY 12 Budget	$ 61,094.00	$ 11,362.00	$ 1,500.00	$ -	$ -	$ 73,956.00	insurance expense. There is a decrease in FRS exp.
		$ 15,668.00	$ (538.00)	$ 1,500.00	$ -	$ -	$ 16,630.00	
514 Legal Council	FY 11 Budget	$ -	$ 48,100.00	$ -	$ -	$ -	$ 48,100.00	Increase is due to change of attorney and using the attorney
	FY 12 Budget	$ -	$ 86,400.00	$ -	$ -	$ -	$ 86,400.00	services more, plus ongoing legal issues.
		$ -	$ 38,300.00	$ -	$ -	$ -	$ 38,300.00	
515 Comprehensive Planning	FY 11 Budget	$ -	$ 30,000.00	$ -	$ -	$ -	$ 30,000.00	No change in CFRPC agreement.
	FY 12 Budget	$ -	$ 30,000.00	$ -	$ -	$ -	$ 30,000.00	
		$ -	$ -	$ -	$ -	$ -	$ -	
516 Finance & Accounting	FY 11 Budget	$ 87,587.00	$ 9,382.00	$ 9,335.00	$ -	$ -	$ 106,304.00	Personnel exp increase is due to moving Smirna from the WF
	FY 12 Budget	$ 132,989.00	$ 9,612.00	$ -	$ -	$ -	$ 142,601.00	Admin dept to Finance, and due to salary increases.
		$ 45,402.00	$ 230.00	$ (9,335.00)	$ -	$ -	$ 36,297.00	
517 Debt Services	FY 11 Budget	$ -	$ -	$ -	$ 103,118.00	$ -	$ 103,118.00	Increase in debt service is due to new bond. 5% of the loan
	FY 12 Budget	$ -	$ -	$ -	$ 144,920.00	$ -	$ 144,920.00	pymt is for the payoff of the County impact fees/new bond.
		$ -	$ -	$ -	$ 41,802.00	$ -	$ 41,802.00	
521 Law Enforcement	FY 11 Budget	$ -	$ 101,000.00	$ -	$ -	$ -	$ 101,000.00	PCSO agreement increases slightly each year due to COLA,
	FY 12 Budget	$ -	$ 113,620.00	$ 6,420.00	$ -		$ 120,040.00	etc.
		$ -	$ 12,620.00	$ 6,420.00	$ -	$ -	$ 19,040.00	
524 Building & Zoning	FY 11 Budget	$ 27,352.00	$ 20,000.00	$ -	$ -	$ -	$ 47,352.00	We never hired a part time building employee as budgeted in
	FY 12 Budget	$ -	$ 11,262.00	$ -	$ -		$ 11,262.00	FY11 and at this time we do not plan to. Kathy is issuing
		$ (27,352.00)	$ (8,738.00)	$ -	$ -	$ -	$ (36,090.00)	bldg permits, etc. and she is billed to code enforcement.
529 Code Enforcement	FY 11 Budget	$ 39,540.00	$ 2,050.00	$ -	$ -	$ -	$ 41,590.00	Personnel increase is due to salary increase.
	FY 12 Budget	$ 53,483.00	$ 3,062.00	$ -	$ -		$ 56,545.00	
		$ 13,943.00	$ 1,012.00	$ -	$ -	$ -	$ 14,955.00	
534 Sanitation/Refuse	FY 11 Budget	$ -	$ 207,000.00	$ -	$ -	$ -	$ 207,000.00	Decrease in commercial exp - may be due to businesses
	FY 12 Budget	$ -	$ 201,000.00	$ -	$ -		$ 201,000.00	decreasing dumpster services to save money.
		$ -	$ (6,000.00)	$ -	$ -	$ -	$ (6,000.00)	
539 Gen Gov't/Buildings	FY 11 Budget	$ -	$ 88,971.00	$ -	$ -	$ -	$ 88,971.00	Decrease in operating expense is due to the re-allocation of
	FY 12 Budget	$ -	$ 61,563.00	$ 5,400.00	$ -		$ 66,963.00	expenses to other departments.
		$ -	$ (27,408.00)	$ 5,400.00	$ -	$ -	$ (22,008.00)	
541 Roads & Streets	FY 11 Budget	$ 90,181.00	$ 81,121.00	$ -	$ -	$ -	$ 171,302.00	Personnel increase is due to salary increases.
	FY 12 Budget	$ 95,220.00	$ 80,303.00	$ 54,454.00	$ -		$ 229,977.00	
		$ 5,039.00	$ (818.00)	$ 54,454.00	$ -	$ -	$ 58,675.00	
571 Library	FY 11 Budget	$ 68,499.00	$ 14,471.00	$ 16,000.00	$ -	$ -	$ 98,970.00	Personnel increase is due to salary increases. $3,000.00
	FY 12 Budget	$ 80,619.00	$ 11,225.00	$ 14,750.00			$ 106,594.00	of the operating decrease is due to no longer needed to budget
		$ 12,120.00	$ (3,246.00)	$ (1,250.00)	$ -	$ -	$ 7,624.00	for Mary Ellin's education reimbursement.

City of Polk City Expenses - FY12 Budget Department Comparison to the FY11 Budget

		Personnel	Operating Expenses	Capital Expenses	Debt Services	Other Uses	Total Increase / Decrease	Notes
General Fund - Continued								
572 Parks	FY 11 Budget	$ -	$ 24,094.00	$ 3,518.00	$ -	$ -	$ 27,612.00	
	FY 12 Budget	$ -	$ 23,794.00	$ 50,000.00	$ -		$ 73,794.00	
		$ -	$ (300.00)	$ 46,482.00	$ -	$ -	$ 46,182.00	
574 Special Events	FY 11 Budget	$ -	$ 1,950.00	$ -	$ -	$ -	$ 1,950.00	One of the reasons for the increase is due to budgeting for an
	FY 12 Budget	$ -	$ 4,500.00	$ -	$ -		$ 4,500.00	additional event in FY12 - Founders Day.
		$ -	$ 2,550.00	$ -	$ -	$ -	$ 2,550.00	
581 Transfers	FY 11 Budget	$ -	$ -	$ -	$ -	$ -	$ -	
	FY 12 Budget	$ -	$ -	$ -	$ -		$ -	
		$ -	$ -	$ -	$ -	$ -	$ -	
590 Non-Departmental	FY 11 Budget	$ -	$ 52,464.00	$ -	$ -	$ 202,705.00	$ 255,169.00	
	FY 12 Budget	$ -	$ 71,332.00		$ -	$ 164,015.00	$ 235,347.00	
		$ -	$ 18,868.00	$ -	$ -	$ (38,690.00)	$ (19,822.00)	
General Fund Total Change:		$ 40,525.00	$ 32,094.00	$ 103,671.00	$ 41,802.00	$ (38,690.00)	$ 179,402.00	*Summary - Personnel exp increased due to salary increases. Operating exp increased due to attorney expenses, PCSO agreement increase, travel & training is higher, etc. Debt service is also higher due to the new bond.
						Total GF FY 11	$ 1,522,336.00	
						Total GF FY 12	$ 1,701,738.00	
							$ 179,402.00	
Enterprise Fund (EF)								
519 Wastewater Admin.	FY 11 Budget	$ -	$ 49,437.00	$ -	$ -	$ 24,675.00	$ 74,112.00	Operating expenses decreased due to outsourcing utilities to
	FY 12 Budget	$ -	$ 43,164.00	$ -	$ -	$ 6,025.00	$ 49,189.00	Woodard & Curran. Other uses increased due to an increased
		$ -	$ (6,273.00)	$ -	$ -	$ (18,650.00)	$ (24,923.00)	budget amount in Sewer Impact Fees that has to be reserved.
535 WWT Collection System	FY 11 Budget	$ -	$ 149,365.00	$ 49,500.00	$ 575,599.00	$ -	$ 774,464.00	Operating exp increased because 50% of the Woodard &
	FY 12 Budget	$ -	$ 316,742.00	$ 153,500.00	$ 571,781.00	$ -	$ 1,042,023.00	Curran contract is budgeted here. The new capital expenses will
		$ -	$ 167,377.00	$ 104,000.00	$ (3,818.00)	$ -	$ 267,559.00	be paid for with the new bond. Sprayfield loan pymt was underbudgeted in FY11 due to talks w/County re pymt plan.
536 Cardinal Hill WWTP	FY 11 Budget	$ -	$ 92,025.00	$ 65,500.00	$ -	$ -	$ 157,525.00	Operating expenses decreased due to outsourcing utilities to
	FY 12 Budget	$ -	$ 10,703.00	$ 655,502.00			$ 666,205.00	Woodard & Curran. $653,502 of the capital expense will be
		$ -	$ (81,322.00)	$ 590,002.00	$ -	$ -	$ 508,680.00	paid for with the new bond.
537 MT. Olive WWTP	FY 11 Budget	$ -	$ 212,791.00	$ 20,000.00	$ -	$ -	$ 232,791.00	Operating expenses decreased due to outsourcing utilities to
	FY 12 Budget	$ -	$ 71,273.00	$ 274,299.00			$ 345,572.00	Woodard & Curran. $272,299 of the capital expense will be
		$ -	$ (141,518.00)	$ 254,299.00	$ -	$ -	$ 112,781.00	paid for with the new bond.
518 Water Administration	FY 11 Budget	$ 30,096.00	$ 66,108.00	$ 9,335.00	$ -	$ 349,241.00	$ 454,780.00	Personnel & operating exp decreased due to outsourcing
	FY 12 Budget	$ -	$ 59,909.00	$ -	$ -	$ 7,250.00	$ 67,159.00	utilities to Woodard & Curran. Other uses decreased because
		$ (30,096.00)	$ (6,199.00)	$ (9,335.00)	$ -	$ (341,991.00)	$ (387,621.00)	the transfers to General Fund were moved to EF dept 590.
530 Mt. Olive WTP	FY 11 Budget	$ -	$ 56,633.00	$ 124,500.00	$ -	$ -	$ 181,133.00	Operating expenses decreased due to outsourcing utilities to
	FY 12 Budget	$ -	$ 6,480.00	$ 5,000.00			$ 11,480.00	Woodard & Curran.
		$ -	$ (50,153.00)	$ (119,500.00)	$ -	$ -	$ (169,653.00)	
531 Commonwealth WTP	FY 11 Budget	$ -	$ 37,425.00	$ 3,967.00	$ -	$ -	$ 41,392.00	Operating expenses decreased due to outsourcing utilities to
	FY 12 Budget	$ -	$ 1,654.00	$ -	$ -	$ -	$ 1,654.00	Woodard & Curran.
		$ -	$ (35,771.00)	$ (3,967.00)	$ -	$ -	$ (39,738.00)	
532 V Matt Williams WTP	FY 11 Budget	$ -	$ 46,022.00	$ -	$ -	$ -	$ 46,022.00	Operating expenses decreased due to outsourcing utilities to
	FY 12 Budget	$ -	$ 19,082.00	$ -	$ -	$ -	$ 19,082.00	Woodard & Curran.
		$ -	$ (26,940.00)	$ -	$ -	$ -	$ (26,940.00)	

City of Polk City Expenses - FY12 Budget Department Comparison to the FY11 Budget

		Personnel	Operating Expenses	Capital Expenses	Debt Services	Other Uses	Total Increase / Decrease	Notes
Enterprise Fund - Continued								
533 Water Operations	FY 11 Budget	$ 139,420.00	$ 80,394.00	$ 22,000.00	$ 78,124.00	$ 2,750.00	$ 322,688.00	Operating exp increased because 50% of the Woodard &
	FY 12 Budget	$ -	$ 334,258.00	$ 940,700.00	$ 164,478.00	$ 2,000.00	$ 1,441,436.00	Curran contract is budgeted here. $650k for new water lines
		$ (139,420.00)	**$ 253,864.00**	**$ 918,700.00**	**$ 86,354.00**	**$ (750.00)**	**$ 1,118,748.00**	(grant funded), $291k is funded by the bond. Debt increased.
590 EF Non-Departmental	FY 11 Budget	$ -	$ -	$ -	$ -	$ -	$ -	The 'transfer to General Fund' expense was moved here
	FY 12 Budget	$ -	$ -	$ -	$ -	$ 364,616.00	$ 364,616.00	due to the merge of the Sewer & Water Funds into the
		$ -	**$ -**	**$ -**	**$ -**	**$ 364,616.00**	**$ 364,616.00**	Enterprise Fund.
Enterprise Fund Total Change:		**$ (169,516.00)**	**$ 73,065.00**	**$ 1,734,199.00**	**$ 82,536.00**	**$ 3,225.00**	**$ 1,723,509.00**	*Summary - $1,370,001 of the capital exps will be bond funded. $650k+ of the capital exps will be grant funded. Due to outsourcing utilities there are no EF personnel expenses. Debt increased due to the new bond.
						Total EF FY 11	$ 2,284,907.00	
						Total EF FY 12	$ 4,008,416.00	
							$ 1,723,509.00	
Total Change - Both Funds:		$ (128,991.00)	$ 105,159.00	$ 1,837,870.00	$ 124,338.00	$ (35,465.00)	$ 1,902,911.00	

Total FY11 Budget:- All Funds:	$ 3,807,243.00
Total FY12 Budget:- All Funds:	$ 5,710,154.00
Budget Total Increased by:	$ 1,902,911.00

PAYROLL SUMMARY

PROPOSED EXPENDITURES

City olk City
Payroll & Benefits for FY12'

Employee ID	Employee	.120 Proposed 2010-2011 Total Salary	.130 Car Allowance	.210 FICA Taxes 7.65%	.230 United Healthcare	.230 Reliance Life Insurance	.230 Reliance L.T.D.	.160 Bonuses (Christmas)	.220 ICMA	.220 FL Retirement	Total Benefits	.240 Workman's Comp
00011	Mayor LaCascia	$ 1,483.62		$ 113.50	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ 1,697.12	$ 3.71
00048	Vice Mayor Block	$ 741.81		$ 56.75	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ 898.56	$ 1.85
00025	Councilperson Adorno	$ 741.81		$ 56.75	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ 898.56	$ 1.85
00000	Councilperson Blethen	$ 741.81		$ 56.75	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ 898.56	$ 1.85
00000	Councilperson Kimsey	$ 741.81		$ 56.75	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ 898.56	$ 1.85
00011	Mayor Penton (Retired)*	$ 724.99		$ 55.46	$ -	$ -	$ -	$ -	$ -	$ -	$ 780.45	$ 1.81
Total Dept 511 - Legislative		**$ 5,175.85**		**$ 395.95**	**$ -**	**$ -**	**$ -**	**$ 500.00**	**$ -**	**$ -**	**$ 6,071.80**	**$ 12.94**
00000	Brock, Matt	$ 72,000.00	$ 4,800.00	$ 5,875.20	$ 5,832.00	$ 111.00	$ 440.04	$ 100.00	$ 5,760.00	$ -	$ 94,918.24	$ 180.00
Total Dept 512 - Executive		**$ 72,000.00**	**$ 4,800.00**	**$ 5,875.20**	**$ 5,832.00**	**$ 111.00**	**$ 440.04**	**$ 100.00**	**$ 5,760.00**	**$ -**	**$ 94,918.24**	**$ 180.00**
00042	Jackson, Patricia	$ 45,532.76		$ 3,483.26	$ 5,832.00	$ 111.00	$ 190.68	$ 100.00	$ -	$ 2,235.66	$ 57,485.35	$ 113.83
Total Dept 513 - City Clerk		**$ 45,532.76**		**$ 3,483.26**	**$ 5,832.00**	**$ 111.00**	**$ 190.68**	**$ 100.00**	**$ -**	**$ 2,235.66**	**$ 57,485.35**	**$ 113.83**
00017	Lawson, Pamela	$ 45,532.76		$ 3,483.26	$ 5,832.00	$ 111.00	$ 223.92	$ 100.00	$ -	$ 2,235.66	$ 57,518.59	$ 113.83
00018	Knowles, Joanna	$ 25,997.77		$ 1,988.83	$ 5,832.00	$ 111.00	$ 128.76	$ 100.00	$ -	$ 1,276.49	$ 35,434.85	$ 64.99
00038	Martinez, Smirna	$ 20,582.45		$ 1,574.56	$ 5,832.00	$ 111.00	$ 111.36	$ 100.00	$ -	$ 1,010.60	$ 29,321.97	$ 51.46
Total Dept 516 - Finance		**$ 92,112.98**		**$ 7,046.64**	**$ 17,496.00**	**$ 333.00**	**$ 464.04**	**$ 300.00**	**$ -**	**$ 4,522.75**	**$ 122,275.41**	**$ 230.28**
00000	Vacant	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Dept 524 - Building		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
00034	Delp, Kathleen	$ 39,681.44		$ 3,035.63	$ 5,832.00	$ 111.00	$ 157.92	$ 100.00	$ -	$ 1,948.36	$ 50,866.35	$ 1,059.49
Total Dept 529 - Code Enforcement		**$ 39,681.44**		**$ 3,035.63**	**$ 5,832.00**	**$ 111.00**	**$ 157.92**	**$ 100.00**	**$ -**	**$ 1,948.36**	**$ 50,866.35**	**$ 1,059.49**
00005	Walker, Linda	$ 24,996.50		$ 1,912.23	$ 5,832.00	$ 111.00	$ 162.24	$ 100.00	$ -	$ 1,227.33	$ 34,341.30	$ 62.49
00002	Forsburg, John*	$ 21,701.24		$ 1,660.15	$ 5,832.00	$ 111.00	$ -	$ 100.00	$ -	$ 1,065.53	$ 30,469.92	$ 1,762.14
00010	Harmon, Clifton *	$ 17,719.67		$ 1,355.55	$ -	$ 111.00	$ -	$ 100.00	$ -	$ 870.04	$ 20,156.26	$ 1,438.84
Total Dept 541 - Streets		**$ 64,417.41**		**$ 4,927.93**	**$ 11,664.00**	**$ 333.00**	**$ 162.24**	**$ 300.00**	**$ -**	**$ 3,162.89**	**$ 84,967.48**	**$ 3,263.47**
00041	Barrett, Mary Ellin	$ 37,200.00		$ 2,845.80	$ 5,832.00	$ 111.00	$ 185.04	$ 100.00	$ -	$ 1,826.52	$ 48,100.37	$ 93.00
00043	Busch, Linda*	$ 20,582.45		$ 1,574.56	$ 5,832.00	$ 111.00	$ 111.36	$ 100.00	$ -	$ 1,010.60	$ 29,321.97	$ 51.46
Total Dept 571 - Library		**$ 57,782.45**		**$ 4,420.36**	**$ 11,664.00**	**$ 222.00**	**$ 296.40**	**$ 200.00**	**$ -**	**$ 2,837.12**	**$ 77,422.33**	**$ 144.46**
00000	Vacant	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Dept 518 - Water Admin		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
00000	Vacant	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Total Dept 533 - Water Operations		**$ -**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Total for All Depts/Funds		**$376,702.90**	**$ 4,800.00**	**$ 29,184.97**	**$ 58,320.00**	**$ 1,221.00**	**$ 1,711.32**	**$ 1,600.00**	**$ 5,760.00**	**$ 14,706.78**	**$ 494,006.97**	**$ 5,004.47**
											$	**499,011.44**

Notes:

1) The United Healthcare insurance rate is $676 per month per employee. A 2% decrease from the FY11 insurance expense. Then $2,280 was deducted from the $8,112 ($676 x 12 mos) estimated insurance expense per each employee for the estimated Medicare Savings ($22,800 Savings split among 10 employees for the composite rate = $2,280 each savings).

2) The FL Retirement System (FRS) total contribution rate is 9.27% of the city manager's gross payroll, and 7.91% of gross payroll for all other employees. **As of July 1st, 2011, per the new FRS legislative action, the employees will have to pay for 3% of their FRS total contribution. The employer's FRS liability is 4.91% of gross pay, decreased from 10.77%, for regular employees. The city manager is not participating in the FRS.

City of Polk City
FY12 Salary Calculation
7/20/2011

Department Head Salary Comparison to Other Cities Comparable in Size:

		Current - FY11' Salary			
City	FY12 Info	Finance Director	City Clerk	Public Works Director	Library Director
Polk City	Current Salaries	$36,635.04	$31,197.92	$25,833.60	$30,288.96
Dundee	No Increases	$55,000.00	$55,000.00	$55,000.00	$42,556.80
Mulberry	Possible 3% COLA	$56,650.00	$55,233.89	$49,446.59	$30,420.00
Eagle Lake	No Increases	Does not have this position	$45,032.00	$46,987.00	Part Time
Frostproof	Doesn't Know	$53,500.00	$41,200.00	$51,400.00	$43,200.00
Lake Alfred	Possible 2% COLA	$57,699.20	**$33,280.00	$55,224.00	$24,585.60
Average Salary		**$51,896.85**	**$45,532.76**	**$47,315.20**	**$34,210.27**
Recommended FY12' Salary:		**$45,532.76**	**$45,532.76**	**$39,681.44**	**$37,200.00**

Notes regarding methodoligy:

1) The Public Works Directors in other cities oversee the utility operations as well as the Streets Dept, Parks Dept, etc. In Polk City, Kathy Delp does manage Streets, Parks, Building Dept, Planning, and Code Enforcement. When we compare Kathy's salary to positions in other cities for code enforcement, planning, public works directors, street superintendents, building dept personnel, etc. - the average pay was at $39,681.44. See additional comparison to other cities attached report.

2) Eagle Lake's Library Director is only part time and only works 20 hours per week, and therefore was not included in this calculation. Mary Ellin's current salary plus 15% (13% increase plus an addl 2% for a dept head) takes her salary to $34,832.30. Due to Mary Ellin's recent completion of her Masters Degree, it is recommended that her salary be increased to $37,200 (an approximate additional $2,400.00 for her degree).

3) It is being recommended that the employees receive an increase in pay for the following reasons: a) the employees pay is the lowest in the County, b) the employee's haven't had a COLA in several years, c) the employees took a 10% decrease in pay in FY09, d) due to several layoffs many of the current employees have taken on additional duties, e) beginning July 1st, 2011 the employees will have to start paying for 3% of their Florida Retirement contribution, and the total contribution being sent to their Florida Retirement plan will be 2.86% less than what has been contributed in the past. The change to the Florida Retirement System is saving the city 5.86% per employee, which equals a $12,000.00 savings from the FY11 budgeted amount to the FY12 budgeted amount even with the salary increases recommended for FY12.

4) For the City Clerk's average salary, we did not include the $33,820 amount from Lake Alfred, as that city clerk does not have much experience.

5) For the Finance Director's salary recommended for FY12, the salary is below the average, but at parity with the city clerk's average salary.

6) It is recommended that Linda Walker be changed from a full time employee to a part time employee due to the utilities being contracted to Woodard & Curran therefore decreasing Linda's duties.

Employees		Current FY11 Salary	Recommended FY12 Salary	Notes
Forsburg	John	17,832.88	$20,151.15	13% Increase
Walker	Linda S	26,544.96	$24,996.50	Decrease hours from 36/wk (FT) to 30/wk (PT) +13% increase
Harmon	Clifton E	14,561.04	$16,453.98	13% Increase
Lawson	Pamela J	36,635.04	$45,532.76	See chart above and see note # 5.
Knowles	Joanna G	23,006.88	$25,997.77	13% Increase
Delp	Kathleen A	25,833.60	$39,681.44	See chart above and see note # 1.
Martinez	Smirna T	18,214.56	$20,582.45	13% Increase
Barrett	Mary Ellin	30,288.96	$37,200.00	Avg salary compared to other cities, plus see note #2.
Jackson	Patricia R	31,197.92	$45,532.76	Avg salary compared to other cities. See chart above.
Busch	Linda G	15,126.80	$17,093.28	13% Increase
		239,242.64	293,222.10	

City of Polk City
Comparison of Kathy Delp's job duties to similar positions and pay in other cities.
7/20/2011

Position	Municipality	FY09 Salaries as listed on The Ledger's website
PW Director	Dundee	55,013
Building Manager	Dundee	40,435
Growth Management Dir	Davenport	46,010
PW Director	Davenport	39,749
PW Director	Eagle Lake	45,614
PW Manager	Mulberry	35,360
Asst. PW Manager	Mulberry	33,280
Code Enforcement	Mulberry	30,763
PW Superintendent	Lake Alfred	30,909
Average of above salaries:		**39,681.44**

City of Polk City
Payroll Recommendation Explanation
07/26/11

The increases to the salaries of the Polk City employees' were recommended for the following reasons:

1. The employees received a 10% decrease in pay in March 2009. At the time of the decrease in pay, it was believed that this would be a temporary decrease as we were told so by the previous city manager.
2. On July 1st, the employees began to pay for 3% of their Florida Retirement plan (FRS) which was previously 100% paid for by the city. And, the total contribution to FRS decreased from 10.77% to 7.91%. So the city's retirement expense decreased by 5.86% (10.77% previous 100% paid expense – 4.91% current city's expense) per employee.
3. There were several layoffs in FY09 and FY10, for which current employees took on additional job duties with no pay increases.
4. Overtime has been eliminated since FY09. Instead employees work hard to make sure that their job duties are done within the 36 hour workweek. *Any 'overtime' is turned into comp time and the employee must then find a way to take time off soon after comp time has been received. There is still no 'overtime' pay budgeted for FY12.
5. The last COLA increase was for October 1st, 2008 (FY09) and was for 3.5%. *However this was taken away as part of the 10% decrease 6 months later.
6. Giving the employees a 13% increase takes them back to the salary/take home pay that they were receiving prior to March 2009 – before the 10% decrease and 3% payroll deduction for FRS.
7. In March 2009, it was determined that the savings in payroll for the reduced workweek/10% pay deduction would be $28,200.00 (just for payroll and FICA taxes) for the remainder of FY09 (6 month period), which equals to $56,000.00 per year. Since then there were several layoffs and no pay increases, and some of the current employees got additional duties. With the recommended payroll increases for FY12, the total payroll expenses (including all payroll benefits – health insurance, retirement, etc) will only increase by $34,505.93 from the current (FY11) total payroll expenses.
8. No COLA or merit raises have been given since the 10% payroll reduction in March 2009.

MISCELLANEOUS

ITEMS/REPORTS

Attachment A
Residential Service - Comparisons of Surrounding Cities
March 2011

Municipal Provided - Solid Waste & Recycling Services

	Winter Haven	Lakeland	Auburndale	Bartow	Lake Alfred
Service Provider	Municipality 34,691	Municipality	Municipality	Municipality	Municipality
Contacts	Susan 291-5757	Joyce / Keenan 834-8773	Mike Townsend 965-5518	Darrell 534-0181	Amber / Stacey 291-5275
Tires	Yes - Weekly w/o Rim $4.82 w/ Rim $9.12	4 Tires Per Quarter No Charge	Yes - Weekly w/o Rim-$3.00 w/ Rim- $5.00	Yes - Weekly SM- w/o Rim - $3.00 LG w/o Rim - $15.00 SM w/Rim - $6.50 LG w/Rim- $20.00	Yes - Weekly No Charge
Furniture (Sofa, table, mattress, etc.)	Yes - Weekly $8.40 - $12.14 per item	1 Free P/U per Quarter	Yes - Weekly Call For Rates & Fees	Yes - Weekly Up to 8 cy N/C $5.00 cy after	Yes - Weekly No Charge
Appliances (Stove, Refrig., Washer, Dryer, etc.)	Yes - Weekly $12.14 per item	Yes - Weekly No Charge	Yes - Weekly Call For Rates & Fees	Yes - Weekly No Charge	Yes - Weekly No Charge
Regular Yard Waste (Leaves, Trees trimmings, brush, etc.)	Yes - Weekly Up to 2 cy - No Charge Over 2 cy - Call for Rates & Fees	Yes - Weekly Call for Rates & Fees 1 Truckload Per Quarter No Charge	Yes - Weekly Up to 3 scoops - No Charge Over 3 scoops - $5.00 per cy	Yes - Weekly Up to 8 cy N/C $5.00 cy after	Yes - Weekly No Charge
Bulk Yard Waste	Yes - Weekly Call For Rates & Fees	Yes - Weekly Call For Rates & Fees	Yes - Weekly Up to 6 cy - No Charge Over 6 cy - $5.00 per cy	Yes - Weekly Up to 8 cy N/C $5.00 cy after	Yes - Weekly Call For Rates & Fees
Recycling	Yes Weekly Curbside 2 Drop Off Sites $2.10 per month	Yes Weekly Curbside 1 Drop Site $1.50 per month	Yes Weekly Curbside 1 Drop Site $2.28 per month	Yes Weekly Curbside $2.21 per month	Yes Weekly Curbside 65 Gallon Carts $2.33 per month
Construction & Demolition	Yes Call for Rates and Fees	Yes - Weekly Call for Rates and Fees	Yes - Weekly Call For Rates & Fees	Yes - Weekly Call for Rates and Fees	Yes - Weekly Curbside $10.00 per cy
Residential Refuse Collection	2 per week 95 Gallon Carts	2 per week Some Designated Areas 1 X wk with 35,65,95 Gallon Carts	1 per week	2 per week WILL SOON BE 1 X WEEK 90, 60, 40 Gallon Carts	1 per week 65 Gallon Carts
Residential Service Charge per Month	$17.63	$15.50 96 gal $14.50 65 gal $13.50 35 gal	$14.75	16.54 All Cart Sizes Same Charge	GB $14.00 Sanitation Reserve $2.18 Equip. Reserve $.84 Total $17.00
Total Service Charges Per Month Including Recycling	$19.73	$17.00 $16.00 $15.00	$17.03	$18.75	$19.33
Municipal Service Fee	n/a	n/a	n/a	n/a	n/a
Total Residential Curbside Fee	$19.73	$17.00 $16.00 $15.00	$17.03	$18.75	$19.33

Privatized - Solid Waste & Recycling Services

	Polk City	Eagle Lake	Dundee	Frostproof	Lake Hamilton	Mulberry	Davenport	Haines City	Lake Wales	Lake Wales (Proposed FY2011'12)
Service Provider	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse
Contacts	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse	Florida Refuse
Tires	Yes - On Call Up to 4 per year No Charge	Yes - On Call Up to 4 per year No Charge	Yes - On Call Up to 4 per year No Charge	Yes - On Call Up to 4 per year No Charge	Yes - On Call Up to 4 per year No Charge	Yes - On Call Up to 4 per year No Charge	Yes - On Call Up to 4 per year No Charge	Yes - On Call Up to 4 per year No Charge	Yes - On Call Up to 4 per year No Charge	Yes - On Call Up to 4 per year No Charge
Furniture (Sofa, table, mattress, etc.)	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge
Appliances (Stove, Refrig., Washer, Dryer, etc.)	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge
Regular Yard Waste (Leaves, Trees trimmings, brush, etc.)	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge	Yes - Weekly No Charge
Bulk Yard Waste	Yes - On Call No Charge	Yes - On Call No Charge	Yes - On Call No Charge	Yes - On Call No Charge	Yes - On Call No Charge	Yes - On Call No Charge	Yes - On Call No Charge	Yes - On Call No Charge	Yes - On Call No Charge	Yes - On Call No Charge
Recycling	Yes Weekly Curbside No Charge	Yes Weekly Curbside No Charge	Yes Weekly Curbside No Charge	Yes Weekly Curbside No Charge	Yes Weekly Curbside No Charge	Yes Weekly Curbside No Charge	Yes Weekly Curbside No Charge	Yes Weekly Curbside No Charge	Yes Weekly Curbside Charge $1.00 per month	Yes Weekly Curbside Charge $1.00 per month
Construction & Demolition	No C& D	No C & D	No C & D	No C & D	No C & D	No C & D	No C & D	No C & D	No C & D	No C & D
Residential Refuse Collection	1 per week	1 per week	1 per week	1 per week	1 per week	1 per week	1 per week	1 per week	1 per week	1 per week
Residential Service Charge per Month	14.42	12.45	12.79	15.01	14.79	15.94	15.98	15.79	15.69	12.07
Total Service Charges Per Month Including Recycling	$ 14.42	$ 12.45	$ 13.07	$ 15.01	$ 14.79	$ 15.94	$ 15.98	$ 15.79	$ 15.69	$ 13.07
Municipal Service Fee	5.58	6.05	6.96	5.00	1.16	1.06	1.17	0.65	5.18	5.00
Total Residential Curbside Fee	$ 20.00	$ 18.50	$ 20.03	$ 20.01	$ 15.95	$ 17.00	$ 17.15	$ 16.44	$ 20.87	$ 18.07

Proposed Reduction: $2.80 per month
$33.60 annual