CITY OF POLK CITY

PROPOSED 2012-2013 BUDGET

BUILDING TODAY FOR A BETTER TOMORROW

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City of Polk City

City Council

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

City Management

City Manager/City Clerk	Patricia Jackson	Patricia.Jackson@mypolkcity.org
Finance Director	Pamela Lawson	Pamela.Lawson@mypolkcity.org
Public Works Director	Kathy Delp	Kathy.Delp@mypolkcity.org
Library Director	Mary Ellin Barrett	MEBarrett@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 30, 2012

Honorable Mayor and
Members of City Council
City of Polk City

RE: Fiscal Year 2013 Budget

Dear Mayor and Members of City Council,

The proposed budget for fiscal year 2013 is transmitted for your review and consideration. It is a balanced budget that proposes revenues and expenditures totaling $4,897,892. This is a plan for provision of public funds in the City of Polk City for the fiscal year beginning October 1, 2012. It has been developed in accordance with all City Ordinances, State and Federal laws, and policies and procedures of the City.

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

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

Tax Base and Millage Rate

The City of Polk City 2012 gross taxable value has been estimated by the Polk County Property Appraiser to be $51,659,061. This is a decrease from prior year's final gross taxable value of $63,477,821, which results in an 18.9% decrease. Last year the City's millage rate was 8.6547 per $1,000 of assessed value. This generated $521,085 in ad valorem revenue to the City of Polk City.

The FY 12 Budget is proposed at a millage rate of 9.0000 mills, which is less than the rolled-back rate of 10.7740, which cannot be imposed by state law. This will generate $441,685 in Ad Valorem proceeds, resulting in a decrease of $79,420 from fiscal year 2012. 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 $450.00 annually in ad valorem taxes.

Other highlights of the budget include:

- $1,173,154 utility system improvements financed through the bond as follows:

BOND CAPITAL IMPROVEMENT PROJECTS

No.	Project	Project Task	Begin	Finish
1	New Water Mains	Water mains	FY 2013	380 days
		Interconnect with Lakeland	FY 2013	380 days
2	Pressure Sustaining Valves	Lakeland interconnect	FY 2013	380 Days
3	Raw Water Flow Meters	Relocate three flow meters	FY 2013	380 Days
4	Mount Olive WWTF and Pump Station (1)	Permit	FY 2013	380 Days
		Pumps and station upgrade	FY 2013	380 Days
		Construction of effluent distribution center	FY 2013	380 Days
5	Mount Olive Street Pump Station (1)	Permit	FY 2013	380 Days
		Jack and bore under Mount Olive St.	FY 2013	380 Days
		Pump Station upgrade (2)	FY 2013	380 Days
6	Cardinal Hill WWTF and Pump Station (1)	Permit	FY 2013	380 Days
		Construction of a reclaimed water pump station	FY 2013	380 Days
		Reclaimed pipeline	FY 2013	380 Days
		Engineering and survey service, etc.	FY 2013	380 Days

7	Retrofit three (3) pump stations	Retrofit aged pump stations	FY 2013	380 Days
8	SRF & USDA Amendments and WUP Renewal	Amend SRF & USDA funding documents, do WUP	FY 2013	380 Days
9	Equipment	Hydro Test Equipment, Pressure Test Equipment, Chart Recorders	FY 2013	380 Days

- It includes a Capital Improvement Plan (CIP) totaling $1,271,994, which includes the $1,173,154 utility system improvements funded through the bond.
- This budget includes an unrestricted reserve fund balance totaling $139,519 (General Fund $68,789, and Enterprise Fund $70,730).
- This budget includes funding for 7 full time personnel, and 3 part time personnel.
- Water readiness and sewer readiness to serve charges totaling $139,061 have been included in this budget (we did not budget the full amount expected).
- Funds totaling $555,000 have been included in the Woodard and Curran utility services contract (the budgeted amount will run from October 1, 2012 thru September 30, 2013). The current fiscal year has a budgeted amount of $520,000 for contract services.
- It includes a carry forward estimated balance from the fiscal year 2012 budget of $2,000 in the General Fund and $1,173,154 in the Enterprise Fund

Major Funds

General Fund. The General Fund is the principal fund of the City and is used to account for all activities not included in other specified funds. It accounts for the normal, recurring activities of the City. Activities of this fund are primarily supported by City Ad Valorem revenues/taxes, intergovernmental revenues, and to smaller degree enterprise fund revenue. The general fund is proposed at $1,739,186.

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 $3,158,706.

Capital Improvement Plan

This budget includes a two year Capital Improvement Plan totaling $1,271,994 for fiscal year 2013. The purpose of a CIP is to identify and plan for major capital improvements over a given time period so that these major expenses can be properly planned for and funded. Many grant applications receive additional credit based upon approval of a Capital Improvement Program. See attached CIP for projects, funding amounts, and two year totals.

Debt Service

The fiscal year 2013 debt service portfolio will now have only three major long term debts remaining. The debt service for fiscal year 2013 totals $894,973, and amortization schedules for all long-term debt are attached for your review as well.

Budget Conclusion

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

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

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

We look forward to assisting you in the review process of the fiscal year 2013 budget.

Sincerely,

Patricia R. Jackson
City Manager

CITY OF POLK CITY PROPOSED 2012-2013 BUDGET
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF POLK CITY ARE 13.04% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

		GENERAL FUND	ENTERPRISE FUND	TOTAL
CASH CARRYFORWARD		$ 2,000	$ 1,173,154	$ 1,175,154
ESTIMATED REVENUES				
Ad Valorem Taxes	Millage Per	$ 441,685		$ 441,685
Local Option, Use & Fuel Taxes	$1000	$ 123,971		$ 123,971
Utility Taxes	9.0000	$ 112,653		$ 112,653
Communication Services Taxes		$ 129,403		$ 129,403
Local Business Taxes		$ 12,000		$ 12,000
Building Permits		$ 50,630		$ 50,630
Franchise Fees		$ 80,460		$ 80,460
Impact Fees		$ -	$ 147,888	$ 147,888
Other Permits and Fees		$ 810	$ 152,111	$ 152,921
Grants and Aids		$ 30,652	$ -	$ 30,652
Intergovernmental Revenue		$ 157,360		$ 157,360
Charges For Services		$ 270,827	$ 1,625,053	$ 1,895,880
Transportation User Fees		$ 17,942		$ 17,942
Culture/Recreation		$ 5,500		$ 5,500
Fines & Forfeitures		$ 600		$ 600
Other Judgments, Fines, Forfeitures		$ 700	$ 58,600	$ 59,300
Interest and Other Earnings		$ -	$ 900	$ 900
Rents and Royalties		$ 1,500		$ 1,500
Other Miscellaneous Revenues		$ 9,550	$ 1,000	$ 10,550
TOTAL SOURCES		**$ 1,446,243**	**$ 1,985,552**	**$ 3,431,795**
Intragovernmental Transfers In		$ 290,943	$ -	$ 290,943
Fund Balances/Reserves/Net Assets		$ -	$ -	$ -
TOTAL REVENUES, TRANSFERS & BALANCES		**$ 1,739,186**	**$ 3,158,706**	**$ 4,897,892**
EXPENDITURES				
Culture and Recreation		$ 136,792		$ 136,792
General Government		$ 379,725		$ 379,725
Other Uses		$ 83,646		$ 83,646
Physical Environment		$ 281,061	$ 893,624	$ 1,174,685
Public Safety		$ 197,076		$ 197,076
Transportation		$ 180,651		$ 180,651
Debt Service		$ 322,606	$ 572,367	$ 894,973
Capital Outlay		$ 88,840	$ 1,183,154	$ 1,271,994
TOTAL EXPENDITURES		**$ 1,670,397**	**$ 2,649,145**	**$ 4,319,542**
Transfers Out		$ -	$ 290,943	$ 290,943
Fund Balances/Reserves/Net Assets		$ 68,789	$ 218,618	$ 287,407
TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES		**$ 1,739,186**	**$ 3,158,706**	**$ 4,897,892**

City of Polk City Budget Worksheet
Budget Summary

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
GENERAL FUND CASH CARRYFORWARD		$ -	$ -	$ -	$ 2,000	$ 2,000
GENERAL FUND REVENUES						
01-311-000	AD VALOREM TAXES	$ 572,681	$ 521,085	$ 531,614	$ 441,685	$ 441,685
01-312-000	LOCAL OPTION, USE & FUEL TAXES	$ 125,175	$ 129,038	$ 82,887	$ 123,971	$ 123,971
01-314-000	UTILITY TAX	$ 133,043	$ 128,600	$ 81,794	$ 112,653	$ 112,653
01-315-000	COMMUNICATIONS SERVICES TAX	$ 113,806	$ 109,595	$ 85,485	$ 129,403	$ 129,403
01-316-000	LOCAL BUSINESS TAX	$ 13,845	$ 11,000	$ 11,473	$ 12,000	$ 12,000
01-322-000	BUILDING PERMITS	$ 33,305	$ 18,720	$ 43,249	$ 50,630	$ 50,630
01-323-000	FRANCHISE FEES	$ 91,916	$ 76,877	$ 37,400	$ 80,460	$ 80,460
01-324-000	IMPACT FEES	$ -	$ -	$ -	$ -	$ -
01-329-000	OTHER PERMITS AND FEES	$ 4,910	$ 4,970	$ 335	$ 810	$ 810
01-331-000	GRANTS & AIDS - FEDERAL	$ -	$ 10,000	$ -	$ -	$ -
01-334-000	GRANTS & AIDS - STATE	$ 23,075	$ 56,420	$ 1,791	$ 5,652	$ 5,652
01-335-000	INTERGOVERNMENTAL REVENUE	$ 157,319	$ 153,132	$ 110,818	$ 157,360	$ 157,360
01-337-000	GRANTS FROM OTHER LOCAL UNITS	$ 25,000	$ 25,000	$ 25,338	$ 25,000	$ 25,000
01-340-000	CHARGES FOR SERVICES	$ 269,711	$ 259,698	$ 179,725	$ 270,827	$ 270,827
01-344-000	TRANSPORTATION USER FEES	$ 17,942	$ 17,942	$ 13,456	$ 17,942	$ 17,942
01-347-000	CULTURE/RECREATION	$ 4,772	$ 4,750	$ 4,858	$ 5,500	$ 5,500
01-351-000	FINES & FORFEITURES	$ 524	$ 450	$ 349	$ 600	$ 600
01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES	$ 111	$ 150	$ 482	$ 700	$ 700
01-361-000	INTEREST AND OTHER EARNINGS	$ 421	$ 50	$ 28	$ -	$ -
01-362-000	RENTS AND ROYALTIES	$ 1,100	$ 1,200	$ 950	$ 1,500	$ 1,500
01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	$ -	$ -	$ 832	$ -	$ -
01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S(	$ 3,071	$ 2,900	$ 3,100	$ 3,000	$ 3,000
01-369-000	OTHER MISCELLANEOUS REVENUES	$ 12,949	$ 8,420	$ 13,595	$ 6,550	$ 6,550
01-381-000	INTRAGOVERNMENTAL TRANSFERS IN	$ -	$ 125,000	$ 197,197	$ 290,943	$ 290,943
01-385-000	BOND PROCEEDS	$ 595,000	$ -	$ -	$ -	$ -
01-386-000	INTRAGOVERNMENTAL TRANSFERS	$ -	$ -	$ -	$ -	$ -
	TOTAL GENERAL FUND REVENUES	**$ 2,199,676**	**$ 1,664,997**	**$ 1,426,756**	**$ 1,737,186**	**$ 1,737,186**
TOTAL GENERAL FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:		**$ 2,199,676**	**$ 1,664,997**	**$ 1,426,756**	**$ 1,739,186**	**$ 1,739,186**
GENERAL FUND EXPENDITURES						
01-511-000	LEGISLATIVE	$ 9,155	$ 14,485	$ 6,631	$ 17,385	$ 17,385
01-512-000	EXECUTIVE	$ 91,416	$ 100,860	$ 72,386	$ 100,562	$ 99,062
01-513-000	CITY CLERK	$ 59,360	$ 70,462	$ 9,033	$ 20,581	$ 12,400
01-514-000	LEGAL COUNSEL	$ 186,734	$ 86,400	$ 40,217	$ 87,400	$ 87,400
01-515-000	COMPREHENSIVE PLANNING	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
01-516-000	FINANCE AND ACCOUNTING	$ 120,518	$ 132,118	$ 96,887	$ 139,978	$ 133,478
01-517-000	DEBT SERVICE PAYMENTS	$ 102,089	$ 152,762	$ 15,772	$ 322,606	$ 322,606

City of Polk City Budget Worksheet
Budget Summary

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-521-000	LAW ENFORCEMENT	$ 128,452	$ 120,040	$ 91,847	$ 200,552	$ 122,568
01-524-000	BUILDING AND ZONING	$ 7,445	$ 11,262	$ 14,765	$ 77,770	$ 77,770
01-529-000	CODE ENFORCEMENT	$ 41,785	$ 54,987	$ 39,179	$ 2,390	$ 2,390
01-534-000	REFUSE/SANITATION	$ 183,372	$ 204,774	$ 140,224	$ 204,013	$ 204,013
01-539-000	GEN GOV'T BUILDINGS	$ 70,558	$ 72,078	$ 49,930	$ 77,048	$ 88,548
01-541-000	ROADS & STREETS	$ 159,770	$ 223,333	$ 128,508	$ 231,339	$ 231,339
01-571-000	LIBRARY	$ 87,992	$ 103,540	$ 78,487	$ 124,047	$ 118,292
01-572-000	PARKS	$ 18,735	$ 74,024	$ 22,511	$ 36,000	$ 36,000
01-574-000	SPECIAL EVENTS - OPERATING EXPENSES	$ 2,556	$ 4,500	$ 2,538	$ 3,500	$ 3,500
01-590-000	NON-DEPARTMENTAL - OPERATING EXPENSES	$ 111,349	$ 209,372	$ 58,229	$ 152,435	$ 152,435
	TOTAL GENERAL FUND EXPENDITURES	**$ 1,411,287**	**$ 1,664,997**	**$ 897,144**	**$ 1,827,606**	**$ 1,739,186**
	ENTERPRISE FUND CASH CARRYFORWARD	**$ -**	**$ 1,370,001**	**$ 195,421**	**$ 1,173,154**	**$ 1,173,154**
	ENTERPRISE FUND REVENUES					
05-324-000	IMPACT FEES	$ 90,868	$ 36,972	$ 106,501	$ 147,888	$ 147,888
05-325-000	SPECIAL ASSESSMENTS	$ 20,360	$ 237,384	$ 240,599	$ 152,111	$ 152,111
05-329-000	OTHER PERMITS AND FEES	$ 1,419	$ 3,000	$ (25)	$ -	$ -
05-331-000	GRANTS & AIDS - FEDERAL	$ 5,000	$ 645,000	$ 68,054	$ -	$ -
05-334-000	GRANTS & AIDS - STATE	$ -	$ -	$ -	$ -	$ -
05-340-000	CHARGES FOR SERVICES	$ 1,680,860	$ 1,615,000	$ 1,094,617	$ 1,625,053	$ 1,625,053
05-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES	$ 46,671	$ 59,949	$ 44,264	$ 58,600	$ 58,600
05-361-000	INTEREST INCOME	$ 588	$ -	$ 1,298	$ 900	$ 900
05-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	$ 765	$ -	$ -	$ -	$ -
05-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S	$ -	$ -	$ -	$ -	$ -
05-369-000	OTHER MISCELLANEOUS INCOME	$ 2,800	$ -	$ 3,938	$ 1,000	$ 1,000
05-381-000	INTRAGOVERNMENTAL TRANSFERS IN	$ -	$ -	$ -	$ -	$ -
05-385-000	BOND PROCEEDS	$ -	$ -	$ -	$ -	$ -
05-386-000	INTRAGOVERNMENTAL TRANSFERS	$ -	$ -	$ -	$ -	$ -
	TOTAL ENTERPRISE FUND REVENUES	**$ 1,849,331**	**$ 2,597,305**	**$ 1,559,245**	**$ 1,985,552**	**$ 1,985,552**
	TOTAL ENTERPRISE FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:	**$ 1,849,331**	**$ 3,967,306**	**$ 1,754,666**	**$ 3,158,706**	**$ 3,158,706**
	ENTERPRISE FUND EXPENDITURES					
05-519-000	SEWER ADMINISTRATION	$ 63,025	$ 48,114	$ 43,512	$ 6,482	$ 6,482
05-535-000	SEWER OPERATIONS	$ 1,153,477	$ 1,068,828	$ 488,013	$ 797,873	$ 797,873
05-536-000	CARDINAL HILL WWTP	$ 239,796	$ 666,205	$ 11,985	$ 9,064	$ 9,064
05-537-000	MT OLIVE WWTP	$ 103,025	$ 345,572	$ 25,106	$ 38,000	$ 38,000
05-518-000	WATER ADMINISTRATION	$ 154,820	$ 67,009	$ 66,372	$ 25,902	$ 25,902

City of Polk City Budget Worksheet
Budget Summary

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-530-000	MT OLIVE WTP	$ 18,384	$ 11,480	$ 10,972	$ 6,500	$ 6,500
05-531-000	COMMONWEALTH WTP	$ 8,469	$ 1,654	$ 1,657	$ 10,950	$ 10,950
05-532-000	V. MATT WILLIAMS WTP	$ 29,190	$ 19,082	$ 7,145	$ 11,000	$ 11,000
05-533-000	WATER OPERATIONS	$ 628,501	$ 1,419,203	$ 345,958	$ 472,388	$ 472,388
05-590-000	NON-DEPARTMENTAL	$ 524	$ 320,159	$ 198,579	$ 1,780,547	$ 1,780,547
	TOTAL ENTERPRISE FUND EXPENDITURES	**$ 2,399,211**	**$ 3,967,306**	**$ 1,199,298**	**$ 3,158,706**	**$ 3,158,706**

GENERAL FUND

ESTIMATED REVENUES

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY11 Actual	FY12 Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Head Requested	FY13 - Proposed
01-311-000	**AD VALOREM TAXES**					
01-311-100	Ad Valorem Taxes	$ 572,681	$ 521,085	$ 531,614	$ 441,685	$ 441,685
		$ 572,681	**$ 521,085**	**$ 531,614**	**$ 441,685**	**$ 441,685**
01-312-000	**LOCAL OPTION, USE & FUEL TAXES**					
01-312-300	9th Cent Gas Tax	$ 12,526	$ 12,000	$ 7,315	$ 12,551	$ 12,551
01-312-400	Local Option Gas Tax	$ 69,413	$ 72,584	$ 46,178	$ 68,732	$ 68,732
01-312-410	New Local Option Gas Tax	$ 43,236	$ 44,454	$ 29,393	$ 42,688	$ 42,688
		$ 125,175	***$ 129,038***	***$ 82,887***	***$ 123,971***	***$ 123,971***
01-314-000	**UTILITY TAX**					
01-314-100	Electric	$ 86,852	$ 76,000	$ 47,032	$ 66,493	$ 66,493
01-314-300	Water	$ 37,197	$ 43,000	$ 31,553	$ 41,196	$ 41,196
01-314-400	Gas	$ 8,995	$ 9,600	$ 3,209	$ 4,964	$ 4,964
		$ 133,043	***$ 128,600***	***$ 81,794***	***$ 112,653***	***$ 112,653***
01-315-000	**COMMUNICATIONS SERVICES TAX**					
01-315-100	Communications Services Tax	$ 113,806	$ 109,595	$ 85,485	$ 129,403	$ 129,403
		$ 113,806	***$ 109,595***	***$ 85,485***	***$ 129,403***	***$ 129,403***
01-316-000	**LOCAL BUSINESS TAX**					
01-316-100	Local Business Licenses	$ 13,845	$ 11,000	$ 11,473	$ 12,000	$ 12,000
		$ 13,845	***$ 11,000***	***$ 11,473***	***$ 12,000***	***$ 12,000***
01-322-000	**BUILDING PERMITS**					
01-322-100	Building Permits	$ 15,476	$ 7,500	$ 15,503	$ 17,500	$ 17,500
01-322-101	Bldg Permit - Plan Checking	$ 8,189	$ 4,000	$ 7,666	$ 10,000	$ 10,000
01-322-102	Bldg Permit - Admin Fee	$ 820	$ 740	$ 1,280	$ 1,680	$ 1,680
01-322-103	Bldg Permit - Electrical	$ 1,588	$ 1,750	$ 3,995	$ 5,000	$ 5,000
01-322-104	Bldg Permit - Plumbing	$ 1,993	$ 1,750	$ 4,450	$ 5,000	$ 5,000
01-322-105	Bldg Permit - Mechanical	$ 1,725	$ 1,000	$ 1,775	$ 2,000	$ 2,000
01-322-106	Bldg Permit - T Pole	$ 60	$ 90	$ 30	$ 90	$ 90
01-322-107	Bldg Permit - Cert of Occupancy	$ 120	$ 90	$ 450	$ 360	$ 360
01-322-108	Bldg Permit - Inspections	$ 3,335	$ 1,800	$ 8,100	$ 9,000	$ 9,000
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	$ -	$ -	$ -	$ -	$ -
		$ 33,305	***$ 18,720***	***$ 43,249***	***$ 50,630***	***$ 50,630***
01-323-000	**FRANCHISE FEES**					

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY11 Actual	FY12 Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Head Requested	FY13 - Proposed
01-323-100	Electric	$ 65,845	$ 50,000	$ 19,611	$ 54,200	$ 54,200
01-323-200	Gas	$ -	$ -	$ -	$ -	$ -
01-323-300	Solid Waste	$ 26,072	$ 26,877	$ 17,789	$ 26,260	$ 26,260
		$ 91,916	***$ 76,877***	***$ 37,400***	***$ 80,460***	***$ 80,460***
01-324-000	**IMPACT FEES**					
01-324-110	Public Safety Impact Fee	$ -	$ -	$ -	$ -	$ -
01-324-310	Transportation Impact Fee	$ -	$ -	$ -	$ -	$ -
01-324-610	Parks & Recreation Impact Fee	$ -	$ -	$ -	$ -	$ -
01-324-710	Public Facilities Impact Fee	$ -	$ -	$ -	$ -	$ -
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
01-329-000	**OTHER PERMITS AND FEES**					
01-329-100	Contractors Registration	$ -	$ 20	$ -	$ -	$ -
01-329-200	Other Lic./Fees/Permits	$ 4,910	$ 100	$ 170	$ 250	$ 250
01-329-210	Yard Sale Permits	$ -	$ 850	$ 165	$ 560	$ 560
01-329-220	Site Plan Reviews	$ -	$ 4,000	$ -	$ -	$ -
		$ 4,910	**$ 4,970**	**$ 335**	**$ 810**	**$ 810**
01-331-000	**GRANTS & AIDS - FEDERAL**					
01-331-300	Community Cleanup Grant	$ -	$ -	$ -	$ -	$ -
01-331-391	FEMA Grant	$ -	$ 10,000	$ -	$ -	$ -
		$ -	***$ 10,000***	***$ -***	***$ -***	***$ -***
01-331-510	**CDBG**					
01-331-530	CDBG - Pond	$ -	$ -	$ -	$ -	$ -
01-331-700	FRDAP Grants	$ -	$ 50,000	$ -	$ -	$ -
		$ -	***$ 50,000***	***$ -***	***$ -***	***$ -***
01-334-000	**GRANTS & AIDS - STATE**					
01-334-201	Justice Assistance Grant (JAG)	$ 23,075	$ 6,420	$ 1,791	$ 5,652	$ 5,652
01-334-900	CIBR Grants	$ -	$ -	$ -	$ -	$ -
		$ 23,075	***$ 6,420***	***$ 1,791***	***$ 5,652***	***$ 5,652***
01-335-000	**INTERGOVERNMENTAL REVENUE**					
01-335-120	MRS - State Sales Tax	$ 52,089	$ 51,696	$ 39,144	$ 52,192	$ 52,192
01-335-122	SRS - 8th Cent. Motor Fuel Tax	$ 21,003	$ 21,129	$ 15,312	$ 20,416	$ 20,416
01-335-123	MRS - Municipal Fuel Tax	$ 23	$ 7	$ 16	$ 22	$ 22
01-335-140	Mobile Home License	$ 4,123	$ 6,076	$ 3,510	$ 5,000	$ 5,000
01-335-150	Alcoholic Beverage License	$ 475	$ 500	$ 378	$ 500	$ 500
01-335-180	Half-Cent Sales Tax	$ 79,606	$ 73,724	$ 52,459	$ 79,230	$ 79,230
		$ 157,319	***$ 153,132***	***$ 110,818***	***$ 157,360***	***$ 157,360***
01-337-000	**GRANTS FROM OTHER LOCAL UNITS**					
01-337-100	Library Coop Funding	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY11 Actual	FY12 Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Head Requested	FY13 - Proposed
01-337-700	Library Grants	$ -		$ 338	$ -	$ -
		$ 25,000	***$ 25,000***	***$ 25,338***	***$ 25,000***	***$ 25,000***
01-340-000	**CHARGES FOR SERVICES**					
01-340-400	Solid Waste	$ 254,311	$ 244,718	$ 169,327	$ 255,377	$ 255,377
01-340-700	Stormwater Utility Fees	$ 14,945	$ 14,500	$ 10,100	$ 15,000	$ 15,000
01-340-900	Notary Fees	$ 455	$ 480	$ 298	$ 450	$ 450
		$ 269,711	***$ 259,698***	***$ 179,725***	***$ 270,827***	***$ 270,827***
01-344-000	**TRANSPORTATION USER FEES**					
01-344-900	FDOT Maintenance Agreement	$ 17,942	$ 17,942	$ 13,456	$ 17,942	$ 17,942
		$ 17,942	***$ 17,942***	***$ 13,456***	***$ 17,942***	***$ 17,942***
01-347-000	**CULTURE/RECREATION**					
01-347-100	Library Income	$ 4,772	$ 4,750	$ 4,858	$ 5,500	$ 5,500
		$ 4,772	***$ 4,750***	***$ 4,858***	***$ 5,500***	***$ 5,500***
01-351-000	**FINES & FORFEITURES**					
01-351-110	Police Fines	$ 76	$ 100	$ -	$ 100	$ 100
01-351-200	C.I. 56.4%	$ 448	$ 350	$ 349	$ 500	$ 500
01-351-300	Code Enforcement Fines	$ -	$ -	$ -	$ -	$ -
		$ 524	***$ 450***	***$ 349***	***$ 600***	***$ 600***
01-359-000	**OTHER JUDGEMENTS, FINES, FORFEITURES**					
01-359-100	Other Fines and/or Forfeitures	$ 37	$ 150	$ 30	$ 100	$ 100
01-359-200	Non Sufficient Funds	$ -	$ -	$ -	$ -	$ -
01-359-300	Late Fees	$ 74	$ -	$ 452	$ 600	$ 600
		$ 111	***$ 150***	***$ 482***	***$ 700***	***$ 700***
01-361-000	**INTEREST AND OTHER EARNINGS**					
01-361-100	Interest Income	$ 421	$ 50	$ 28	$ -	$ -
		$ 421	***$ 50***	***$ 28***	***$ -***	***$ -***
01-362-000	**RENTS AND ROYALTIES**					
01-362-100	Activity Center Rentals	$ 1,100	$ 1,200	$ 950	$ 1,500	$ 1,500
		$ 1,100	***$ 1,200***	***$ 950***	***$ 1,500***	***$ 1,500***
01-365-000	**SALE OF SURPLUS MATERIALS AND SCRAP**					
01-365-100	Sales of Surplus Property	$ -	$ -	$ 832	$ -	$ -
		$ -	***$ -***	***$ 832***	***$ -***	***$ -***
01-366-000	**CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES**					
01-366-100	Private Donations	$ 2,966	$ 1,000	$ 200	$ 250	$ 250
01-366-101	Private Donations - Christmas	$ 25	$ 750	$ 776	$ 1,000	$ 1,000
01-366-102	Private Donations - Halloween	$ 25	$ 750	$ 1,500	$ 1,500	$ 1,500
01-366-103	Private Donations - Founders Day	$ 55	$ 400	$ -	$ -	$ -
01-366-110	Private Donations - Library	$ -	$ -	$ 525	$ 250	$ 250
01-366-200	Revenue from Brick Sales	$ -	$ -	$ 100	$ -	$ -

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY11 Actual	FY12 Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Head Requested	FY13 - Proposed
		$ 3,071	*$ 2,900*	*$ 3,100*	*$ 3,000*	*$ 3,000*
01-369-000	**OTHER MISCELLANEOUS REVENUES**					
01-369-100	Misc. Income	$ 7,554	$ 3,000	$ 4,735	$ 2,000	$ 2,000
01-369-101	Misc - Copies and Faxes	$ -	$ 350	$ 14	$ 400	$ 400
01-369-102	Misc - Collection Allowance	$ -	$ 500	$ 1,285	$ 500	$ 500
01-369-103	Misc - Records Requests	$ -	$ 50	$ 15	$ -	$ -
01-369-110	Refund of Overpayments	$ -	$ -	$ -	$ -	$ -
01-369-120	Misc - Christmas	$ -	$ 400	$ 250	$ 350	$ 350
01-369-130	Misc - Halloween	$ -	$ 320	$ 295	$ 350	$ 350
01-369-140	Misc - City Wide Yard Sale	$ -	$ -	$ 480	$ 450	$ 450
01-369-200	Transfer From Street Funds	$ -	$ -	$ -	$ -	$ -
01-369-300	Reappropriation of Surplus	$ -	$ -	$ -	$ -	$ -
01-369-400	Insurance Proceeds	$ 5,037	$ 3,500	$ 6,008	$ 2,000	$ 2,000
01-369-500	Refund of State Gas Tax	$ 358	$ 300	$ 513	$ 500	$ 500
01-369-600	Reimbursed Cost-Code Enf	$ -		$ -	$ -	$ -
		$ 12,949	*$ 8,420*	*$ 13,595*	*$ 6,550*	*$ 6,550*
01-381-000	**INTRAGOVERNMENTAL TRANSFERS IN**					
01-381-400	Transfer From Enterprise Fund	$ -	$ 125,000	$ 197,197	$ 290,943	$ 290,943
		$ -	*$ 125,000*	*$ 197,197*	*$ 290,943*	*$ 290,943*
01-385-000	**BOND PROCEEDS**					
01-385-100	Bond Proceeds	$ 595,000	$ -	$ -	$ -	$ -
		$ 595,000	*$ -*	*$ -*	*$ -*	*$ -*
01-386-000	**INTRAGOVERNMENTAL TRANSFERS**					
01-386-100	USDA Grant Proceeds	$ -	$ -	$ -	$ -	$ -
		$ -	*$ -*	*$ -*	*$ -*	*$ -*
	TOTAL GENERAL FUND REVENUES	**$ 2,199,676**	**$ 1,664,997**	**$ 1,426,756**	**$ 1,737,186**	**$ 1,737,186**

GENERAL FUND

PROPOSED EXPENDITURES

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-511-100	**LEGISLATIVE - PERSONNEL EXPENSES**					
01-511-120	Regular Salary - Wages - Legislative	$ 5,176	$ 5,176	$ 3,882	$ 5,336	$ 5,336
01-511-160	Bonuses and Gift Certificates - Legislat	$ -	$ 500	$ 530	$ 530	$ 530
01-511-210	Fica Taxes - Legislative	$ 396	$ 396	$ 338	$ 408	$ 408
01-511-240	Worker's Compensation - Legislative	$ 13	$ 13	$ 11	$ 11	$ 11
		$ 5,585	$ 6,085	$ 4,761	$ 6,285	$ 6,285
01-511-300	**LEGISLATIVE - OPERATING EXPENSES**					
01-511-310	Professional Services - Legislative	$ 208	$ 250	$ 344	$ 200	$ 200
01-511-400	Travel and Training - Legislative	$ 1,542	$ 5,000	$ 152	$ 5,000	$ 5,000
01-511-410	Communication Services - Legislative	$ -	$ -	$ -	$ -	$ -
01-511-440	Rentals and Leases - Legislative	$ -	$ -	$ -	$ -	$ -
01-511-480	Promo Activities & Legal Ads - Legislati	$ 250	$ 1,250	$ -	$ 3,000	$ 3,000
01-511-490	Other Current Charges - Legislative	$ -	$ -	$ 22	$ -	$ -
01-511-510	Office Supplies - Legislative	$ 83	$ 200	$ 236	$ 200	$ 200
01-511-520	Operating Supplies - Legislative	$ 312	$ 200	$ 30	$ 200	$ 200
01-511-540	Books, Pub., Sub., & Memberships - Legis	$ 1,175	$ 1,500	$ 1,087	$ 2,500	$ 2,500
		$ 3,570	$ 8,400	$ 1,871	$ 11,100	$ 11,100
01-511-600	**LEGISLATIVE - CAPITAL OUTLAY**					
01-511-640	Machinery & Equipment - Legislative	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 9,155**	**$ 14,485**	**$ 6,631**	**$ 17,385**	**$ 17,385**

City of Polk City Budget Worksheet

LEGISLATIVE - 511

Employee ID	Employee	2011-2012 Total Regular Salary	2012-2013 Proposed COLA Increase	2012-2013 Possible Merit Increase	2012-2013 Total Regular Salary	2012-2013 Overtime Provision	2012-2013 Addl 8 hours pay for X-Mas event	2012-2013 Total Salary	Possible 2012-2013 Hourly Rate
00011	Mayor LaCascia	$ 1,483.68	$ 53.41	$ -	$ 1,537.09	N/A	N/A	$ 1,537.09	
00000	Vice Mayor Block	$ 741.84	$ 26.71	$ -	$ 768.55	N/A	N/A	$ 768.55	
00024	Councilperson Downing	$ 741.84	$ 26.71	$ -	$ 768.55	N/A	N/A	$ 768.55	
00000	Councilperson Blethen	$ 741.84	$ 26.71	$ -	$ 768.55	N/A	N/A	$ 768.55	
00000	Councilperson Kimsey	$ 741.84	$ 26.71	$ -	$ 768.55	N/A	N/A	$ 768.55	
00011	Mayor Penton (Retired)*	$ 724.99	$ -	$ -	$ 724.99	N/A	N/A	$ 724.99	
	Total Department	**$ 5,176.03**	**$ 160.24**	**$ -**	**$ 5,336.27**	**$ -**	**$ -**	**$ 5,336.27**	

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 2012 is 3.6%. 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

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 200.00	Projected expenses to Rapid Tech for computer maintenance are included in this line item.
400	Travel and Training	$ 5,000.00	These funds are requested for attendance at the FLC Conference, EMO classes, and Ridge League of Cities. It also allows the Mayor to attend the Florida League of Mayors meetings, all of which are important sources of information relating to the changes in the laws and rulings for municipalities.
480	Promo Activities & Legal Ads	$ 3,000.00	This expense is for a variety of activities that council decide upon each year. For example it may be used for citizen recognition, awards, etc. - $250.00. Plus $1,000.00 expense projected for hosting the Ridge League League Dinner in April 2013 - to be paid for with donations and payment for dinners from those attending
490	Other Charges	$ -	
510	Office Supplies	$ 200.00	Expenditures for the general office supplies needed for the day-to-day operations of the city. Such purchases include paper, pens, computer supplies, filing materials, etc.
520	Operating Supplies	$ 200.00	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	$ 2,500.00	Membership to the Florida League of Cities, Ridge league, East Polk Committee of 100, Florida league of Mayors, Central Florida Development Council and Sam's club. This also includes the subscription to several magazines for council. License fee for Music Events

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-512-100	**EXECUTIVE - PERSONNEL EXPENSES**					
01-512-120	Regular Salary - Wages - Executive	$ 54,590	$ 72,000	$ 52,613	$ 72,000	$ 72,000
01-512-130	Other Salaries and Wages - Executive	$ 2,000	$ 4,800	$ 3,600	$ 4,800	$ 4,800
01-512-140	Overtime - Executive	$ -	$ -	$ -	$ -	$ -
01-512-160	Bonuses and Gift Certificates - Executiv	$ 13,518	$ 100	$ 106	$ 106	$ 106
01-512-210	Fica Taxes - Executive	$ 5,374	$ 5,875	$ 4,423	$ 5,875	$ 5,875
01-512-220	Retirement Contribution - Executive	$ 3,720	$ 5,760	$ 3,567	$ 4,536	$ 4,536
01-512-230	Life & Health Insurance - Executive	$ 5,717	$ 6,383	$ 4,778	$ 6,344	$ 6,344
01-512-240	Worker's Compensation - Executive	$ 245	$ 180	$ 151	$ 151	$ 151
		$ 85,163	$ 95,098	$ 69,239	$ 93,812	$ 93,812
01-512-300	**EXECUTIVE - OPERATING EXPENSES**					
01-512-310	Professional Services - Executive	$ 3,077	$ 1,500	$ 119	$ 1,000	$ 1,000
01-512-400	Travel and Training - Executive	$ 1,256	$ 2,000	$ 1,429	$ 2,000	$ 2,000
01-512-410	Communication Services - Executive	$ -	$ -	$ 67	$ -	$ -
01-512-420	Education Reimbursement - Executive	$ -	$ -	$ -	$ -	$ -
01-512-440	Rentals and Leases - Executive	$ 762	$ 762	$ 641	$ 800	$ 800
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	$ 175	$ 250	$ 200	$ 300	$ 300
01-512-520	Operating Supplies - Executive	$ 409	$ 250	$ 42	$ 250	$ 250
01-512-540	Books, Pub., Sub., & Memberships - Execu	$ -	$ 900	$ 650	$ 800	$ 800
		$ 6,253	$ 5,762	$ 3,147	$ 5,250	$ 5,250
01-512-600	**EXECUTIVE - CAPITAL OUTLAY**					
01-512-630	Improvements Other than Building - Execu	$ -	$ -	$ -	$ -	$ -
01-512-640	Machinery & Equipment - Executive	$ -	$ -	$ -	$ 1,500	$ -
01-512-660	Books, Pub.& Library Materials - Executi	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ 1,500	$ -
	DEPARTMENT TOTAL	**$ 91,416**	**$ 100,860**	**$ 72,386**	**$ 100,562**	**$ 99,062**

City of Polk City Budget Worksheet

EXECUTIVE - 512

Employee ID	Employee	2011-2012 Total Regular Salary	2012-2013 Proposed COLA Increase	2012-2013 Possible Merit Increase	2012-2013 Total Regular Salary	2012-2013 Overtime Provision	2012-2013 Addl 8 hours pay for X-Mas event	2012-2013 Total Salary	Possible 2012-2013 Hourly Rate
00042	Jackson, Patricia	$ 71,997.12	$ -	$ -	$ 71,997.12	N/A	N/A	$ 71,997.12	$ 38.46
	Total Department	$ 71,997.12	$ -	$ -	$ 71,997.12	$ -	$ -	$ 71,997.12	

City of Polk City Budget Worksheet

Fund: General **Department: 512** Executive

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 1,000.00	These funds are used for computer support services throughout the year.
400	Travel and Training	$ 2,000.00	These funds are requested for attendance at the FLC, FCCMA, and ICMA Conferences to include the winter institute and Ridge League of Cities all of which are important sources of information relating to the changes in the laws and rulings for municipalities.
440	Rentals & Leases	$ 800.00	Budgeted $800 for Mailfinance lease (Postage Machine & Letter Folding Machine).
460	Repairs & Maintenance	$ -	Repairs to equipment from normal day to day wear and tear.
470	Printing & Reproduction	$ 100.00	City letterhead and business cards.
480	Promo Activities & Legal Ads	$ -	Legal ads that must be placed throughout the year.
510	Office Supplies	$ 300.00	Paper, pens, computer supplies, filing materials, etc
520	Operating Supplies	$ 250.00	Postage and forms required for the operation of the city. Computer software updates.
540	Books, Publications, Subscriptions &	$ 800.00	Membership in FCCMA and ICMA for Manager.
Capital Expenditures			
640	Machinery & Equipment	$ 1,500.00	Computer

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-513-100	**CITY CLERK - PERSONNEL EXPENSES**					
01-513-120	Regular Salary - Wages - City Clerk	$ 29,112	$ 45,533	$ 2,631	$ 7,486	$ -
01-513-130	Other Salaries and Wages - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-140	Overtime - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-160	Bonuses and Gift Certificates - City Cle	$ 3,094	$ 100	$ -	$ 106	$ -
01-513-210	Fica Taxes - City Clerk	$ 2,153	$ 3,483	$ 191	$ 573	$ -
01-513-220	Retirement Contribution - City Clerk	$ 3,146	$ 2,236	$ -	$ -	$ -
01-513-230	Life & Health Insurance - City Clerk	$ 10,242	$ 6,134	$ -	$ -	$ -
01-513-240	Worker's Compensation - City Clerk	$ 103	$ 114	$ 96	$ 16	$ -
		$ 47,850	$ 57,600	$ 2,918	$ 8,181	$ -
01-513-300	**CITY CLERK - OPERATING EXPENSES**					
01-513-310	Professional Services - City Clerk	$ 4,762	$ 5,000	$ 4,387	$ 6,000	$ 6,000
01-513-400	Travel and Training - City Clerk	$ 1,123	$ 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	$ 762	$ 762	$ 641	$ 800	$ 800
01-513-460	Repairs and Maintenance - City Clerk	$ -	$ -	$ -	$ -	$ -
01-513-470	Printing and Reproduction - City Clerk	$ 3,780	$ 2,200	$ 239	$ 2,500	$ 2,500
01-513-480	Promo Activities & Legal Ads - City Cler	$ -	$ -	$ 179	$ -	$ -
01-513-492	Recording & Other Fees - City Clerk	$ -	$ 500	$ -	$ 300	$ 300
01-513-510	Office Supplies - City Clerk	$ 670	$ 500	$ 411	$ 500	$ 500
01-513-520	Operating Supplies - City Clerk	$ 38	$ 200	$ -	$ 200	$ 200
01-513-540	Books, Pub., Sub., & Memberships - City	$ 375	$ 700	$ 259	$ 600	$ 600
		$ 11,511	$ 11,362	$ 6,115	$ 12,400	$ 12,400
01-513-600	**CITY CLERK - CAPITAL OUTLAY**					
01-513-630	Improvements Other than Building - City	$ -	$ -	$ -	$ -	$ -
01-513-640	Machinery & Equipment - City Clerk	$ -	$ 1,500	$ -	$ -	$ -
01-513-660	Books, Pub.& Library Materials - City Cl	$ -	$ -	$ -	$ -	$ -
		$ -	$ 1,500	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 59,360**	**$ 70,462**	**$ 9,033**	**$ 20,581**	**$ 12,400**

City of Polk City Budget Worksheet

CITY CLERK - 513

Employee ID	Employee	2011-2012 Total Regular Salary	2012-2013 Proposed COLA Increase	2012-2013 Possible Merit Increase	2012-2013 Total Regular Salary	2012-2013 Overtime Provision	2012-2013 Addl 8 hours pay for X-Mas event	2012-2013 Total Salary	Possible 2012-2013 Hourly Rate
00000	Admin Asst**	$ -	$ -	$ -	$ 7,410.00	N/A	$ 76.00	$ 7,486.00	$ 9.50
	Total Department	$ -	$ -	$ -	$ 7,410.00	$ -	$ 76.00	$ 7,486.00	

**Part time employee - Budgeted at 15 hours per week

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 6,000.00	To cover expenses incurred for computer maintenance such as programming and update; it also includes updates and support for the Questys Program (approximately $4,200)
400	Travel and Training	$ 1,500.00	Expenses for conferences/institutes, lodging, mileage and other travel and per diem (FACC, IIMC, and FLC). Also Ridge League of Cities meetings, City Clerk monthly meetings and any seminars that may be attended by the clerk's office.
420	Education Reimbursement	$ -	None Requested
440	Rentals & Leases	$ 800.00	Budgeted $762 for Mailfinance lease (Postage Machine & Letter Folding Machine).
460	Repairs & Maintenance	$ -	To cover expenses for repair
470	Printing & Reproduction	$ 2,500.00	To cover the expense of Code Supplements, Unified Land Development Code and Supplements, and Annual Municipal Code web publication fee for Code of Ordinances, Business License Forms, Envelopes, Business Cards, etc.
480	Promo Activities & Legal Ads	$ -	Legal ads are done under legal counsel
492	Recording & Other Fees	$ 300.00	Recording of documents such as deeds, interlocal agreements, annexations etc.
510	Office Supplies	$ 500.00	To cover the expense of regular stock items, and office supplies needed to properly run the City Clerk's office.
520	Operating Supplies	$ 200.00	Postage Expenses, Postage refill for postage meter, and other supplies.
540	Books, Publications, Subscriptions & Memberships	$ 600.00	To cover the membership dues for IIMC, FACC, Notary, Quality Cities magazines, Florida State Statutes, etc.
Capital Expenditures			
640	Machinery & Equipment	$ -	In the event the need arises to purchase or update existing machinery/equipment -- new computer, etc. - to be paid with operating cash.

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-514-300	**LEGAL COUNSEL - OPERATING EXPENSES**					
01-514-310	Professional Services - Legal Counsel	$ 180,179	$ 70,000	$ 37,212	$ 70,000	$ 70,000
01-514-312	Professional Services - Other - Legal Co	$ 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	$ 5,383	$ 6,000	$ 3,004	$ 7,000	$ 7,000
01-514-490	Other Current Charges - Legal Counsel	$ -	$ 200	$ -	$ 200	$ 200
01-514-492	Recording & Other Fees - Legal Counsel	$ -	$ -	$ -	$ -	$ -
		$ 186,734	$ 86,400	$ 40,217	$ 87,400	$ 87,400
01-514-600	**LEGAL COUNSEL - CAPITAL OUTLAY**					
01-514-640	Machinery & Equipment - Legal Counsel	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 186,734**	**$ 86,400**	**$ 40,217**	**$ 87,400**	**$ 87,400**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 70,000.00	Services of the city attorney and special attorneys. This includes some on-going issues that may not be resolved by the end of the fiscal year(Orlampa, Dissolution, Water and Wastewater issues, Land Use, Polk County vs Polk City, Contraction issues, Cardinal Hill, and it covers general expenses for meetings, correspondence, communications, etc.
312	Professional Services – Other	$ 10,000.00	Professional assistance requested and or required by the city attorney .
400	Travel and Training	$ -	Florida Association of Municipal Attorney conference.
470	Printing & Reproduction	$ 200.00	Forms, business cards, etc.
480	Promo Activities & Legal Ads	$ 7,000.00	Legal advertisements
490	Other Current Charges	$ 200.00	Misc. expenses of the city attorney
492	Recording & Other Fees	$ -	Recording fees for the clerk of courts.
Capital Expenditures			
640	Machinery & Equipment	$ -	None Requested

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-515-300	**COMPREHENSIVE PLANNING - OPERATING EXPEN**					
01-515-310	Professional Services - Comp Planning	$ 30,000	$ 30,000	$ 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	$ -	$ -	$ -	$ -	$ -
		$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
	DEPARTMENT TOTAL	**$ 30,000**	**$ 30,000**	**$ 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	Justification
Operating Expenses			
310	Professional Services	$ 30,000.00	This funding is for the citys annual contract with Central Florida Regional Planning Council.

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-516-100	**FINANCE AND ACCOUNTING - PERSONNEL EXPE**					
01-516-120	Regular Salary - Wages - Fin & Acctng	$ 67,856	$ 92,113	$ 69,131	$ 94,810	$ 94,810
01-516-140	Overtime - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-160	Bonuses and Gift Certificates - Fin & Ac	$ 200	$ 300	$ 318	$ 318	$ 318
01-516-210	Fica Taxes - Fin & Acctng	$ 5,021	$ 7,047	$ 5,342	$ 7,253	$ 7,253
01-516-220	Retirement Contribution - Fin & Acctng	$ 6,502	$ 4,523	$ 3,511	$ 4,911	$ 4,911
01-516-230	Life & Health Insurance - Fin & Acctng	$ 21,952	$ 18,293	$ 13,274	$ 18,925	$ 18,925
01-516-240	Worker's Compensation - Fin & Acctng	$ 199	$ 230	$ 193	$ 199	$ 199
		$ 101,730	$ 122,506	$ 91,770	$ 126,416	$ 126,416
01-516-300	**FINANCE AND ACCOUNTING - OPERATING EXPEN**					
01-516-310	Professional Services - Fin & Acctng	$ 1,150	$ 1,000	$ 188	$ 800	$ 800
01-516-320	Accounting and Auditing - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-400	Travel and Training - Fin & Acctng	$ 701	$ 1,000	$ 403	$ 1,000	$ 1,000
01-516-410	Communication Services - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-420	Education Reimbursement - Fin & Acctng	$ 3,500	$ 3,500	$ 1,750	$ 3,500	$ -
01-516-440	Rentals and Leases - Fin & Acctng	$ 833	$ 762	$ 641	$ 762	$ 762
01-516-450	Liability Insurance - Fin & Acctng	$ -	$ -	$ -	$ -	$ -
01-516-460	Repairs and Maintenance - Fin & Acctng	$ 787	$ 1,100	$ 572	$ 1,000	$ 1,000
01-516-470	Printing and Reproduction - Fin & Acctng	$ 702	$ 500	$ 523	$ 1,000	$ 1,000
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	$ 932	$ 1,000	$ 807	$ 1,200	$ 1,200
01-516-520	Operating Supplies - Fin & Acctng	$ 640	$ 500	$ 73	$ 1,100	$ 1,100
01-516-540	Books, Pub., Sub., & Memberships - Fin &	$ 208	$ 250	$ 159	$ 200	$ 200
		$ 9,453	$ 9,612	$ 5,117	$ 10,562	$ 7,062
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	$ -	$ -	$ 3,000	$ -
01-516-660	Books, Pub.& Library Materials - Fin & A	$ -	$ -	$ -	$ -	$ -
		$ 9,335	$ -	$ -	$ 3,000	$ -
	DEPARTMENT TOTAL	**$ 120,518**	**$ 132,118**	**$ 96,887**	**$ 139,978**	**$ 133,478**

City of Polk City Budget Worksheet

FINANCE AND ACCOUNTING - 516

Employee ID	Employee	2011-2012 Total Regular Salary	2012-2013 Proposed COLA Increase	2012-2013 Possible Merit Increase	2012-2013 Total Regular Salary	2012-2013 Overtime Provision	2012-2013 Addl 8 hours pay for X-Mas event	2012-2013 Total Salary
00017	Lawson, Pamela	$ 48,035.52	$ -	$ -	$ 48,035.52	N/A	N/A	$ 48,035.52
00018	Knowles, Joanna	$ 26,002.08	$ -	$ -	$ 26,002.08	N/A	$ 111.12	$ 26,113.20
00038	Martinez, Smirna	$ 20,573.28	$ -	$ -	$ 20,573.28	N/A	$ 87.92	$ 20,661.20
	Total Department	**$ 94,610.88**	**$ -**	**$ -**	**$ 94,610.88**	**$ -**	**$ 199.04**	**$ 94,809.92**

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	Justification
Operating Expenses			
310	Professional Services	$ 800.00	Projected expenses to Rapid Tech for computer maintenance are included in this line item.
320	Accounting & Auditing	$ -	Budgeted in General Fund Dept 590 & Enterprise Depts 518 & 519.
400	Travel and Training	$ 1,000.00	These funds are requested for attendance at the FGFOA School of Government Finance and the FGFOA Annual Conference, both of which are important sources of information relating to the proper accounting for this municipality, including any proposed changes to the State of Florida's uniform accounting system and property tax system. Also included in this budget request are payments for attendance at the Ridge League meetings and attendance at the DOR Trim Workshop.
420	Education Reimbursement	$ 3,500.00	Estimated reimbursement for Joanna Knowles to continue taking college courses majoring in accounting.
440	Rentals & Leases	$ 762.00	Budgeted $762 for Mailfinance lease (Postage Machine & Letter Folding Machine).
450	Liability Insurance	$ -	No expenses of this nature are known or expected at this time.
460	Repairs & Maintenance	$ 1,000.00	Budgeted $859.00 for Konica copier maintenance agreement + additional for miscellaneous repairs.
470	Printing & Reproduction	$ 1,000.00	This amount is required for the purchase of office forms, envelopes, accounts payable and payroll checks as well as any costs associated with the preparation of the budget reports. *Addl amount needed for possible new checks per ADG program format.
480	Promo Activities & Legal Ads	$ -	
510	Office Supplies	$ 1,200.00	These materials are necessary as normal operating expenses of this department.
520	Operating Supplies	$ 1,100.00	Supplies needed to operate. ($670.00 printer + $430.00 for any supply needs that may arise).
540	Books, Publications, Subscriptions & Memberships	$ 200.00	The expenses budgeted here include the Finance Director's membership in the FGFOA and costs for subscriptions to government finance and HR publications.
Capital Expenditures			
640	Machinery & Equipment	$ 3,000.00	Purchase 3 new computers.

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-517-700	DEBT SERVICE PAYMENTS					
01-517-710	Principal - Debt Service Pmts	$ 34,289	$ 49,503	$ -	$ 237,176	$ 237,176
01-517-720	Interest - Debt Service Pmts	$ 67,800	$ 91,250	$ 3,495	$ 70,601	$ 70,601
01-517-733	Mandated Reserve - Debt Service Pmts	$ -	$ 12,009	$ 12,277	$ 14,829	$ 14,829
		$ 102,089	$ 152,762	$ 15,772	$ 322,606	$ 322,606
	DEPARTMENT TOTAL	**$ 102,089**	**$ 152,762**	**$ 15,772**	**$ 322,606**	**$ 322,606**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Debt Service			
710	Principal	$ 237,176.00	$37,176 for USDA Debt Service for the Polk City Government Center, and $200,000 is for the Fifth Third Bond.
720	Interest	$ 70,601.00	$64,913.03 for USDA Debt Service for the Polk City Government Center, and $5,687.50 is for the Fifth Third Bond.
730	Other Debt Service Costs	$ -	
733	Mandated Reserve	$ 14,829.00	$14,828.83 for USDA Debt Service Reserves for the Polk City Government Center.

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-521-300	LAW ENFORCEMENT - OPERATING EXPENSES					
01-521-305	Contract Labor - Law Enf	$ 104,034	$ 112,870	$ 84,653	$ 194,000	$ 116,016
01-521-310	Professional Services - Law Enf	$ -	$ -	$ -	$ -	$ -
01-521-410	Communication Services - Law Enf	$ 562	$ -	$ 330	$ -	$ -
01-521-460	Repairs and Maintenance - Law Enf	$ 652	$ 750	$ 474	$ 750	$ 750
01-521-510	Office Supplies - Law Enf	$ -	$ -	$ -	$ -	$ -
01-521-520	Operating Supplies - Law Enf	$ 129	$ -	$ 48	$ 150	$ 150
01-521-529	Operating Supplies - JAG Grant - Law Enf	$ -	$ -	$ 4,559	$ -	$ -
	0	$ 105,377	$ 113,620	$ 90,063	$ 194,900	$ 116,916
01-521-600	LAW ENFORCEMENT - CAPITAL OUTLAY					
01-521-649	Machinery & Equipment - JAG Grant - Law Enf	$ 23,075	$ 6,420	$ 1,784	$ 5,652	$ 5,652
		$ 23,075	$ 6,420	$ 1,784	$ 5,652	$ 5,652
	DEPARTMENT TOTAL	**$ 128,452**	**$ 120,040**	**$ 91,847**	**$ 200,552**	**$ 122,568**

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	Justification
Operating Expenses			
305	Contract Labor	$ 194,000.00	Annual contract amount for FY13'. This includes 1 sergeant and 1 deputy. *Deputy has been removed.
310	Professional Services	$ -	
410	Communication Services	$ -	Nextel - 2 phones
460	Repairs & Maintenance	$ 750.00	Konica copier maintenance.
510	Office Supplies	$ -	The supplies are necessary for law enforcement operations, including but not limited to, the documentation of Offense/Incident Reports and other written communications, patrol notices, Crime Stoppers Bulletins, etc.
520	Operating Supplies	$ 150.00	Misc operating costs that may arise
Capital Expenditures			
630	Improvements Other Than Buildings		
649	Machinery & Equipment - JAG Grant	$ 5,652.00	Surveillance equipment to be reimbursed by the JAG Grant.

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-524-100	**BUILDING AND ZONING - PERSONNEL EXPENSES**					
01-524-120	Regular Salary - Wages - Bldg & Zoning	$ -	$ -	$ -	$ 39,686	$ 39,686
01-524-140	Overtime - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-160	Bonuses and Gift Certificates - Bldg & Z	$ -	$ -	$ -	$ 106	$ 106
01-524-210	Fica Taxes - Bldg & Zoning	$ -	$ -	$ -	$ 3,036	$ 3,036
01-524-220	Retirement Contribution - Bldg & Zoning	$ -	$ -	$ -	$ 2,056	$ 2,056
01-524-230	Life & Health Insurance - Bldg & Zoning	$ (728)	$ -	$ -	$ 6,312	$ 6,312
01-524-240	Worker's Compensation - Bldg & Zoning	$ 939	$ -	$ -	$ 83	$ 83
		$ 211	$ -	$ -	$ 51,279	$ 51,279
01-524-300	**BUILDING AND ZONING - OPERATING EXPENSES**					
01-524-310	Professional Services - Bldg & Zoning	$ 5,958	$ 8,800	$ 13,555	$ 24,000	$ 24,000
01-524-311	Engineering Services - Bldg & Zoning	$ -	$ 1,000	$ -	$ 1,000	$ 1,000
01-524-312	Professional Services - Other - Bldg & Z	$ -	$ -	$ -	$ -	$ -
01-524-400	Travel and Training - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-410	Communication Services - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-420	Education Reimbursement - Bldg & Zoning	$ -	$ -	$ -	$ -	$ -
01-524-440	Rentals and Leases - Bldg & Zoning	$ 762	$ 762	$ 641	$ 685	$ 685
01-524-460	Repairs and Maintenance - Bldg & Zoning	$ 414	$ 400	$ 237	$ 356	$ 356
01-524-470	Printing and Reproduction - Bldg & Zonin	$ 13	$ -	$ -	$ -	$ -
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	$ 87	$ 150	$ 330	$ 300	$ 300
01-524-520	Operating Supplies - Bldg & Zoning	$ -	$ 150	$ 2	$ 150	$ 150
01-524-540	Books, Pub., Sub., & Memberships - Bldg	$ -	$ -	$ -	$ -	$ -
		$ 7,234	$ 11,262	$ 14,765	$ 26,491	$ 26,491
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	**$ 7,445**	**$ 11,262**	**$ 14,765**	**$ 77,770**	**$ 77,770**

BUILDING AND ZONING - 524

Employee ID	Employee	2011-2012 Total Regular Salary	2012-2013 Proposed COLA Increase	2012-2013 Possible Merit Increase	2012-2013 Total Regular Salary	2012-2013 Overtime Provision	2012-2013 Addl 8 hours pay for X-Mas event	2012-2013 Total Salary	Possible 2012-2013 Hourly Rate
00034	Delp, Kathleen	$ 39,686.40	$ -	$ -	$ 39,686.40	N/A	N/A	$ 39,686.40	$ 21.20
	Total Department	$ 39,686.40	$ -	$ -	$ 39,686.40	$ -	$ -	$ 39,686.40	

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	Justification
Operating Expenses			
310	Professional Services	$ 24,000.00	Inspection fees, plan review fees & building official service invoices from BOCC are approx 2000.00 per month. These fees are off set by revenue collected on building permits for plan review fees and inspections.
311	Engineering Services	$ 1,000.00	Engineering fees than may not be covered by an applicant for a permit.
312	Professional Services – Other	$ -	None Requested
400	Travel and Training	$ -	None Requested
420	Education Reimbursement	$ -	None Requested
440	Rentals & Leases	$ 685.00	Budgeted $685 for Mailfinance lease (Postage Machine & Letter Folding Machine).
460	Repairs & Maintenance	$ 355.56	Konica minolta business
470	Printing & Reproduction	$ -	With ability to print off our printers both card and letter head only need supplies.
480	Promo Activities & Legal Ads	$ -	Legal fees for back up to the building dept. for review of any cases forwarded to code enforcement and the need for representation and review of documents for developments and code.
492	Recording & Other Fees	$ -	None Requested
493	Equipment Rental	$ -	None Requested
510	Office Supplies	$ 300.00	supplies of the day to day use in the building dept
520	Operating Supplies	$ 150.00	Supplies needed in the day to day of the operation of the Building Dept.
540	Books, Publications, Subscriptions & Memberships	$ -	None Requested
Capital Expenditures			
630	Improvements Other Than Buildings	$ -	None Requested
640	Machinery & Equipment	$ -	None Requested

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-529-100	**CODE ENFORCEMENT - PERSONNEL EXPENSES**					
01-529-120	Regular Salary - Wages - Code Enf	$ 25,834	$ 39,681	$ 29,002	$ -	$ -
01-529-140	Overtime - Code Enf	$ -	$ -	$ -	$ -	$ -
01-529-160	Bonuses and Gift Certificates - Code Enf	$ 100	$ 100	$ 106	$ -	$ -
01-529-210	Fica Taxes - Code Enf	$ 1,866	$ 3,036	$ 2,218	$ -	$ -
01-529-220	Retirement Contribution - Code Enf	$ 2,433	$ 1,948	$ 1,473	$ -	$ -
01-529-230	Life & Health Insurance - Code Enf	$ 9,449	$ 6,101	$ 4,427	$ -	$ -
01-529-240	Worker's Compensation - Code Enf	$ 840	$ 1,059	$ 909	$ -	$ -
		$ 40,521	$ 51,925	$ 38,134	$ -	$ -
01-529-300	**CODE ENFORCEMENT - OPERATING EXPENSES**					
01-529-310	Professional Services - Code Enf	$ -	$ 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	$ 762	$ 762	$ 641	$ 685	$ 685
01-529-460	Repairs and Maintenance - Code Enf	$ 44	$ 450	$ 237	$ 355	$ 355
01-529-464	Vehicle Fuel - Code Enf	$ 348	$ 500	$ 44	$ 500	$ 500
01-529-465	Vehicle Maintenance - Code Enf	$ 1	$ 500	$ 123	$ 500	$ 500
01-529-470	Printing and Reproduction - Code Enf	$ 13	$ -	$ -	$ -	$ -
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	$ 56	$ 100	$ -	$ 100	$ 100
01-529-520	Operating Supplies - Code Enf	$ 40	$ 150	$ -	$ 150	$ 150
01-529-540	Books, Pub., Sub., & Memberships - Code	$ -	$ -	$ -	$ -	$ -
		$ 1,264	$ 3,062	$ 1,045	$ 2,390	$ 2,390
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	**$ 41,785**	**$ 54,987**	**$ 39,179**	**$ 2,390**	**$ 2,390**

City of Polk City Budget Worksheet

CODE ENFORCEMENT - 529

Employee ID	Employee	2011-2012 Total Regular Salary	2012-2013 Proposed COLA Increase	2012-2013 Possible Merit Increase	2012-2013 Total Regular Salary	2012-2013 Overtime Provision	2012-2013 Addl 8 hours pay for X-Mas event	2012-2013 Total Salary	Possible 2012-2013 Hourly Rate
00000	Vacant	$ 39,686.40	$ -	$ -	$ -	N/A	N/A	$ -	$ -
		Moved Kathy Delp to Dept 524 for FY13							
	Total Departme	$ 39,686.40	$ -	$ -	$ -	$ -	$ -	$ -	

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	Justification
Operating Expenses			
310	Professional Services	$ -	Projected expenses to Rapid Tech for computer maintenance are included in this line item.
400	Travel and Training	$ -	None Requested
420	Education Reimbursement	$ -	None Requested
440	Rentals & Leases	$ 685.20	Budgeted $762 for Mailfinance lease (Postage Machine & Letter Folding Machine).
460	Repairs & Maintenance	$ 355.44	Konica copier invoices, etc.
464	Vehicle Fuel	$ 500.00	Fuel for SUV
465	Vehicle Maintenance	$ 500.00	Routine maintenance for SUV
470	Printing & Reproduction	$ -	None Requested
480	Promo Activities & Legal Ads	$ -	None Requested
492	Recording & Other Fees	$ 100.00	This amount represents recording fees for liens and other documents with the Clerk of Courts
493	Equipment Rental	$ -	None Requested
510	Office Supplies	$ 100.00	supplies for files, printing pictures etc
520	Operating Supplies	$ 150.00	Postage for violation notices and letters
540	Books, Publications, Subscriptions & Memberships	$ -	None Requested
Capital Expenditures			
630	Improvements Other Than Buildings	$ -	
640	Machinery & Equipment	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-534-300	**REFUSE/SANITATION - OPERATING EXPENSES**					
01-534-341	Refuse Disposal - Residential - Refuse/S	$ 95,215	$ 106,000	$ 72,723	$ 106,393	$ 106,393
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	$ 88,157	$ 98,774	$ 67,500	$ 97,620	$ 97,620
01-534-343	Recycling - Refuse/Sanitation	$ -	$ -	$ -	$ -	$ -
		$ 183,372	$ 204,774	$ 140,224	$ 204,013	$ 204,013
	DEPARTMENT TOTAL	**$ 183,372**	**$ 204,774**	**$ 140,224**	**$ 204,013**	**$ 204,013**

City of Polk City Budget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
341	Refuse Disposal – Residential	$ 106,393.00	
342	Refuse Disposal – Commercial	$ 97,620.00	

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-539-300	GEN GOV'T BUILDINGS - OPERATING EXPENSES					
01-539-310	Professional Services - Gen Gov't Bldgs	$ 2,759	$ 5,000	$ 2,660	$ -	$ -
01-539-312	Professional Services - Other - Gen Gov'	$ -	$ -	$ 325	$ -	$ -
01-539-313	Professional Services - Activity Center	$ -	$ -	$ -	$ -	$ -
01-539-315	Inmate Labor - Gen Gov't Bldgs	$ 5,647	$ 5,762	$ 4,312	$ 5,950	$ 5,950
01-539-411	City Hall - Communication - Gen Gov't Bl	$ 16,992	$ 15,000	$ 10,878	$ 14,048	$ 14,048
01-539-412	Activity Center - Communication - Gen Go	$ 438	$ 516	$ (30)	$ -	$ -
01-539-413	Public Works - Communication - Gen Gov't	$ -	$ -	$ -	$ -	$ -
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	$ 18,061	$ 19,000	$ 8,321	$ 17,000	$ 17,000
01-539-432	Activity Center - Utilities - Gen Gov't	$ 1,824	$ 1,800	$ 1,700	$ 3,300	$ 3,300
01-539-433	Public Works - Utilities - Gen Gov't Bld	$ 1,923	$ 2,600	$ 1,228	$ 2,500	$ 2,500
01-539-440	Rentals and Leases - Gen Gov't Bldgs	$ -	$ -	$ -	$ -	$ -
01-539-461	City Hall - Repairs & Maint - Gen Gov't	$ 16,536	$ 6,000	$ 7,829	$ 17,000	$ 17,000
01-539-462	Activity Center - Repairs & Maint - Gen	$ 690	$ 1,000	$ 158	$ 2,000	$ 2,000
01-539-463	Public Works - Repairs & Maint - Gen Gov	$ 356	$ 1,000	$ 265	$ 6,000	$ 6,000
01-539-470	Printing and Reproduction - Gen Gov't Bl	$ -	$ -	$ -	$ -	$ -
01-539-490	Other Current Charges - Gen Gov't Bl	$ -	$ -	$ 195	$ -	$ -
01-539-510	Office Supplies - Gen Gov't Bldgs	$ 1,348	$ 1,500	$ 132	$ 750	$ 750
01-539-521	City Hall - Operating Supplies - Gen Gov	$ 3,985	$ 7,000	$ 6,558	$ 8,000	$ 8,000
01-539-522	Activity Center - Operating Supplies - G	$ -	$ 250	$ -	$ 250	$ 250
01-539-523	Public Works - Operating Supplies - Gen	$ -	$ 250	$ -	$ 250	$ 250
		$ 70,558	$ 66,678	$ 44,530	$ 77,048	$ 77,048
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	$ -	$ -
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'	$ -	$ -	$ -	$ -	$ 11,500
01-539-642	Activity Center - Mach. & Equipment - Ge	$ -	$ -	$ -	$ -	$ -
01-539-643	Public Works - Mach. & Equipment - Gen G	$ -	$ -	$ -	$ -	$ -
01-539-650	Construction in Progress - Gen Gov't Bld	$ -	$ -	$ -	$ -	$ -
		$ -	$ 5,400	$ 5,400	$ -	$ 11,500
	DEPARTMENT TOTAL	$ 70,558	$ 72,078	$ 49,930	$ 77,048	$ 88,548

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	I T service and software support, etc.
315	Inmate Labor	$ 5,950.00	Inmate labor contract - allocated between the following departments: Building, Streets, Parks, Sewer Operations, and Water Operations.
411	City Hall – Communication	$ 14,048.24	Verizon, Comtel, and Windstream
412	Woman's Club – Communication	$ -	Verizon telephone service
413	Public Works - Communication	$ -	None Requested
431	City Hall – Utilities	$ 17,000.00	Polk City Utilities, Lakeland Electric
432	Woman's Club – Utilities	$ 3,300.00	Polk City Utilities, Lakeland Electric
433	Public Works – Utilities	$ 2,500.00	Polk City Utilities, Lakeland Electric
440	Rentals and Leases	$ -	None Requested
461	City Hall – Repairs & Maintenance	$ 17,000.00	Routine maintenance on the building and grounds.Keeping City Hall appearance acceptable. Konica copier maintenance. Paint City Hall $7,800.00 refresh bark mulch $3,500.00.
462	Woman's Club – Repairs & Maintenance	$ 2,000.00	Routine maintenance on the building and grounds.
463	Public Works – Repairs & Maintenance	$ 6,000.00	replace roof on public works building 4800.00, routine maintenance on the building and grounds 1200.00
510	Office Supplies	$ 750.00	Office supplies - stock. Office supplies will be expensed to the employee's departments as much as possible.
521	City Hall – Operating Supplies	$ 8,000.00	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	Supplies needed to upkeep the buildings and the grounds.
523	Public Works – Operating Supplies	$ 250.00	Supplies needed to upkeep the buildings and the grounds.
Capital Expenditures			
631	City Hall – Improvements Other Than Buildings		
632	Woman's Club – Improvements Other Than Buildings	$ -	None Requested
633	Public Works – Improvements Other Than Buildings		
641	City Hall – Machinery & Equipment	$ 11,500.00	Sign for the Polk City Government Center - $7,500. New server - $4,000.

City of Polk City Budget Worksheet

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

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

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

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-541-100	**ROADS & STREETS - PERSONNEL EXPENSES**					
01-541-120	Regular Salary - Wages - Roads & Streets	$ 61,010	$ 64,417	$ 46,320	$ 67,565	$ 67,565
01-541-130	Other Salaries and Wages - Roads & Stree	$ -	$ -	$ -	$ -	$ -
01-541-140	Overtime - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-160	Bonuses and Gift Certificates - Roads &	$ 300	$ 300	$ 318	$ 318	$ 318
01-541-210	Fica Taxes - Roads & Streets	$ 4,525	$ 4,928	$ 3,672	$ 5,169	$ 5,169
01-541-220	Retirement Contribution - Roads & Street	$ 5,688	$ 3,163	$ 2,524	$ 3,500	$ 3,500
01-541-230	Life & Health Insurance - Roads & Street	$ 17,246	$ 12,159	$ 10,996	$ 15,549	$ 15,549
01-541-240	Worker's Compensation - Roads & Streets	$ 3,551	$ 3,264	$ 2,800	$ 3,011	$ 3,011
		$ 92,318	$ 88,231	$ 66,630	$ 95,112	$ 95,112
01-541-300	**ROADS & STREETS - OPERATING EXPENSES**					
01-541-305	Contract Labor - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-310	Professional Services - Roads & Streets	$ 249	$ 1,000	$ 406	$ 1,000	$ 1,000
01-541-311	Engineering Services - Roads & Streets	$ 7,908	$ 5,000	$ 13,978	$ 5,000	$ 5,000
01-541-315	Inmate Labor - Roads & Streets	$ 16,940	$ 17,286	$ 12,936	$ 17,850	$ 17,850
01-541-400	Travel and Training - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-410	Communication Services - Roads & Streets	$ 1,451	$ 1,464	$ 1,019	$ 1,464	$ 1,464
01-541-420	Education Reimbursement - Roads & Street	$ -	$ -	$ -	$ -	$ -
01-541-430	Utilities - Roads & Streets	$ 23,498	$ 24,923	$ 15,363	$ 28,300	$ 28,300
01-541-440	Rentals and Leases - Roads & Streets	$ 200	$ 500	$ -	$ 700	$ 700
01-541-460	Repairs and Maintenance - Roads & Street	$ 4,012	$ 6,000	$ 9,044	$ 5,500	$ 5,500
01-541-461	Repairs & Maintenance-Equipment - Roads	$ -	$ -	$ -	$ 2,500	$ 2,500
01-541-464	Vehicle Fuel - Roads & Streets	$ 6,576	$ 6,000	$ 2,752	$ 6,000	$ 6,000
01-541-465	Vehicle Maintenance - Roads & Streets	$ 1,269	$ 2,000	$ 2,037	$ 2,000	$ 2,000
01-541-480	Promo Activities & Legal Ads - Roads & S	$ -	$ -	$ -	$ -	$ -
01-541-492	Recording & Other Fees - Roads & Streets	$ 1,054	$ 325	$ 326	$ 325	$ 325
01-541-493	Equipment Rental - Roads & Streets	$ -	$ 500	$ 400	$ 500	$ 500
01-541-510	Office Supplies - Roads & Streets	$ 149	$ 400	$ 363	$ 400	$ 400
01-541-520	Operating Supplies - Roads & Streets	$ 1,463	$ 5,000	$ 1,179	$ 3,500	$ 3,500
01-541-524	Chemicals - Roads & Streets	$ -	$ 250	$ -	$ 500	$ 500
01-541-525	Uniforms - Roads & Streets	$ -	$ -	$ -	$ -	$ -
01-541-530	Road Materials & Supplies - Roads & Stre	$ 2,317	$ 10,000	$ 2,075	$ 10,000	$ 10,000
01-541-540	Books, Pub., Sub., & Memberships - Roads	$ 366	$ -	$ -	$ -	$ -
		$ 67,451	$ 80,648	$ 61,878	$ 85,539	$ 85,539
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	$ -	$ 42,688	$ 42,688
01-541-635	Pond Restoration - Roads & Streets	$ -	$ -	$ -	$ -	$ -

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-541-640	Machinery & Equipment - Roads & Streets	$ -	$ -	$ -	$ 8,000	$ 8,000
01-541-650	Construction in Progress - Roads & Stree	$ -	$ -	$ -	$ -	$ -
01-541-660	Books, Pub.& Library Materials - Roads &	$ -	$ -	$ -	$ -	$ -
		$ -	$ 54,454	$ -	$ 50,688	$ 50,688
	DEPARTMENT TOTAL	**$ 159,770**	**$ 223,333**	**$ 128,508**	**$ 231,339**	**$ 231,339**

City of Polk City Budget Worksheet

STREETS - 541

Employee ID	Employee	2011-2012 Total Regular Salary	2012-2013 Proposed COLA Increase	2012-2013 Possible Merit Increase	2012-2013 Total Regular Salary	2012-2013 Overtime Provision	2012-2013 Addl 8 hours pay for X-Mas event	2012-2013 Total Salary	Possible 2012-2013 Hourly Rate
00005	Walker, Linda*	$ 29,989.44	$ -	$ -	$ 24,991.20	N/A	$ 128.16	$ 25,119.36	$ 16.02
00002	Forsburg, John*	$ 23,244.00	$ -	$ -	$ 23,244.00	N/A	$ 119.20	$ 23,363.20	$ 14.90
00010	Harmon, Clifton *	$ 18,985.20	$ -	$ -	$ 18,985.20	N/A	$ 97.36	$ 19,082.56	$ 12.17
	Total Department	**$ 72,218.64**	**$ -**	**$ -**	**$ 67,220.40**	**$ -**	**$ 344.72**	**$ 67,565.12**	

*Part time employee - Budgeted at 30 hours per week
** Linda was decreased from full time to part time hours in mid FY12'.

City of Polk City Budget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 1,000.00	Hiring a electrician or anyone that specializes in roadwork repair. Services that are needed that no one in the department has the skill level to perform.
311	Engineering Services	$ 5,000.00	NPDES Permit MS4 Engineering Services
315	Inmate Labor	$ 17,850.00	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	$ -	None Requested
410	Communication Services	$ 1,464.00	Nextel
420	Education Reimbursement	$ -	None Requested
430	Utilities	$ 28,300.00	Lakeland Electric, TECO, and Polk City Utilities. Street lighting, etc.
440	Rentals & Leases	$ 700.00	
460	Repairs & Maintenance	$ 5,500.00	Maint of decorative street lights $2400.00
461	Repairs & Maintenance-Equipment - Roads	$ 2,500.00	
464	Vehicle Fuel	$ 6,000.00	Fuel to operate the streets trucks & equipment
465	Vehicle Maintenance	$ 2,000.00	Routine maintenance (oil change, brakes, tires, wiper blades).
480	Promo Activities & Legal Ads	$ -	None Requested
492	Recording & Other Fees	$ 325.00	NPDES Permit & Stormwater fees
493	Equipment Rental	$ 500.00	Renting equipment that is needed to complete task and projects (dump trucks, pressure washer, wood chipper)
510	Office Supplies	$ 400.00	Buying pencils, pens, paper. These items are needed for daily tasks.
520	Operating Supplies	$ 3,500.00	Daily operating supplies to maintain the department
524	Chemicals	$ 500.00	Buying the needed chemicals to keep lawns green and absent of insects.
525	Uniforms	$ -	
530	Road Materials & Supplies	$ 10,000.00	$2,500.00 pot hole repair, $4000.00 Sidewalk repair, Old and damaged street sign replacement $3500.00 (2nd year of two year project)
540	Books, Publications, Subscriptions & Memberships	$ -	
Capital Expenditures			
630	Improvement other than buildings	$ 42,688.00	Road and street resurfacing - $42,688.00 for street repair to be paid for with the new local opt gas tax (restricted for paving only).
640	Machinery & Equipment	$ 8,000.00	New 61" Scag Mower

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-571-100	**LIBRARY - PERSONNEL EXPENSES**					
01-571-120	Regular Salary - Wages - Library	$ 45,468	$ 57,782	$ 42,299	$ 64,950	$ 57,858
01-571-140	Overtime - Library	$ -	$ -	$ -	$ -	$ -
01-571-160	Bonuses and Gift Certificates - Library	$ 200	$ 200	$ 212	$ 318	$ 212
01-571-210	Fica Taxes - Library	$ 3,332	$ 4,420	$ 3,271	$ 4,969	$ 4,426
01-571-220	Retirement Contribution - Library	$ 4,282	$ 2,837	$ 2,163	$ 2,997	$ 2,997
01-571-230	Life & Health Insurance - Library	$ 17,491	$ 12,182	$ 8,840	$ 13,802	$ 13,802
01-571-240	Worker's Compensation - Library	$ 134	$ 144	$ 121	$ 136	$ 122
		$ 70,906	$ 77,565	$ 56,907	$ 87,172	$ 79,417
01-571-300	**LIBRARY - OPERATING EXPENSES**					
01-571-310	Professional Services - Library	$ 150	$ 500	$ 94	$ 500	$ 500
01-571-312	Professional Services - Other - Library	$ -	$ 500	$ 400	$ 800	$ 800
01-571-400	Travel and Training - Library	$ 32	$ 400	$ 264	$ 600	$ 600
01-571-410	Communication Services - Library	$ 1,347	$ 1,475	$ 1,122	$ 1,525	$ 1,525
01-571-420	Education Reimbursement - Library	$ 1,284	$ -	$ -	$ -	$ -
01-571-430	Utilities - Library	$ 3,688	$ 3,800	$ 2,283	$ 4,400	$ 4,400
01-571-440	Rentals and Leases - Library	$ -	$ -	$ -	$ -	$ -
01-571-460	Repairs and Maintenance - Library	$ 1,473	$ 1,750	$ 9,237	$ 7,700	$ 7,700
01-571-470	Printing and Reproduction - Library	$ -	$ -	$ -	$ -	$ -
01-571-480	Promo Activities & Legal Ads - Library	$ 638	$ 400	$ 272	$ 1,000	$ 1,000
01-571-510	Office Supplies - Library	$ 781	$ 700	$ 1,116	$ 1,000	$ 1,000
01-571-520	Operating Supplies - Library	$ 1,235	$ 1,200	$ 1,102	$ 3,600	$ 3,600
01-571-540	Books, Pub., Sub., & Memberships - Libra	$ 288	$ 500	$ 428	$ 750	$ 750
		$ 10,918	$ 11,225	$ 16,317	$ 21,875	$ 21,875
01-571-600	**LIBRARY - CAPITAL OUTLAY**					
01-571-610	Land - Library	$ -	$ -	$ -	$ -	$ -
01-571-620	Buildings - Library	$ -	$ -	$ -	$ -	$ -
01-571-630	Improvements Other than Building - Libra	$ -	$ -	$ -	$ -	$ -
01-571-640	Machinery & Equipment - Library	$ -	$ 2,000	$ -	$ 6,000	$ 8,000
01-571-650	Construction in Progress - Library	$ -	$ -	$ -	$ -	$ -
01-571-660	Books, Pub.& Library Materials - Library	$ 6,168	$ 12,750	$ 5,264	$ 9,000	$ 9,000
		$ 6,168	$ 14,750	$ 5,264	$ 15,000	$ 17,000
	DEPARTMENT TOTALS	**$ 87,992**	**$ 103,540**	**$ 78,487**	**$ 124,047**	**$ 118,292**

City of Polk City Budget Worksheet

LIBRARY - 571

Employee ID	Employee	2011-2012 Total Regular Salary	2012-2013 Proposed COLA Increase	2012-2013 Possible Merit Increase	2012-2013 Total Regular Salary	2012-2013 Overtime Provision	2012-2013 Addl 8 hours pay for X-Mas event	2012-2013 Total Salary	Possible 2012-2013 Hourly Rate
00041	Barrett, Mary Ellin	$ 37,196.64	$ -	$ -	$ 37,196.64	N/A	N/A	$ 37,196.64	$ 19.87
00043	Busch, Linda	$ 20,573.28	$ -	$ -	$ 20,573.28	N/A	$ 87.92	$ 20,661.20	$ 10.99
00000	Library Asst (New)*	$ -	$ -	$ -	$ 7,020.00	N/A	$ 72.00	$ 7,092.00	$ 9.00
	Total Department	**$ 57,769.92**	**$ -**	**$ -**	**$ 64,789.92**	**$ -**	**$ 159.92**	**$ 64,949.84**	

*New Library assistant is budgeted for 15 hours per week.

City of Polk City Budget Worksheet

Fund: General **Department: 571** Library

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 500.00	Computer maintenance and repair services, cleaning services, pest control, etc.
312	Professional Services – Other	$ 800.00	Library programs for the Summer reading program.
400	Travel and Training	$ 600.00	Continuing staff development of library skills potentially Florida Library Director's meeting or State Library Conference.
410	Communication Services	$ 1,525.00	Phone service with fax capability that library users are paying a fee to utilize.
420	Education Reimbursement	$ -	To meet the suggested staff education requirements of the Polk County Library Cooperative.
430	Utilities	$ 4,400.00	Electric, water, sewer services
460	Repairs & Maintenance	$ 7,700.00	Upkeep of building, computers, and equipment. Includes $711 for Konica copier maintenance $5,000 for light upgrade
480	Promo Activities & Legal Ads	$ 1,000.00	Purchase of bookmarks, calendars, items that place the library in users day to day observation and the materials needed for the Christmas parade and Safe Halloween.
510	Office Supplies	$ 1,000.00	Supplies needed for general library office needs.
520	Operating Supplies	$ 3,600.00	Janitorial supplies. Items needed to provide services to the Polk City community. Plus $750 outside picnic table, $350.00 bike rack
540	Books, Publications, Subscriptions & Memberships	$ 750.00	Newspaper, magazine subscriptions, Library memberships : American Library Association and Florida Library Association etc.
Capital Expenditures			
620	Buildings	$ -	
640	Machinery & Equipment	$ 8,000.00	For $2,000 purchase of computers and an additional $2,000.00 for computers ($2,000 cash carryforward from FY12), $4,000 shelving children's area - to be paid with operating cash.
660	Books, Publications & Library Materials	$ 9,000.00	Purchase of new books, other publications and media for children, teens, and adults - to be paid with operating cash.

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-572-300	**PARKS - OPERATING EXPENSES**					
01-572-315	Inmate Labor - Parks	$ 11,293	$ 11,524	$ 8,624	$ 11,900	$ 11,900
01-572-400	Travel and Training - Parks	$ -	$ -	$ -	$ -	$ -
01-572-430	Utilities - Parks	$ 4,015	$ 4,500	$ 3,038	$ 5,100	$ 5,100
01-572-440	Rentals and Leases - Parks	$ -	$ -	$ -	$ -	$ -
01-572-460	Repairs and Maintenance - Parks	$ 676	$ 6,000	$ 10,343	$ 14,000	$ 14,000
01-572-493	Equipment Rental - Parks	$ -	$ -	$ -	$ -	$ -
01-572-520	Operating Supplies - Parks	$ 2,751	$ 2,000	$ 507	$ 1,000	$ 1,000
		$ 18,735	$ 24,024	$ 22,511	$ 32,000	$ 32,000
01-572-600	**PARKS - CAPITAL OUTLAY**					
01-572-610	Land - Parks	$ -	$ -	$ -	$ -	$ -
01-572-620	Buildings - Parks	$ -	$ -	$ -	$ -	$ -
01-572-630	Improvements Other than Building - Parks	$ -	$ 50,000	$ -	$ 4,000	$ 4,000
01-572-631	City Hall - Improv. O/T Bldgs - Parks	$ -	$ -	$ -	$ -	$ -
01-572-632	Activity Center - Improv. O/T Bldgs - Pa	$ -	$ -	$ -	$ -	$ -
01-572-633	Public Works - Improv. O/T Bldgs - Parks	$ -	$ -	$ -	$ -	$ -
01-572-640	Machinery & Equipment - Parks	$ -	$ -	$ -	$ -	$ -
01-572-641	City Hall - Mach. & Equipment - Parks	$ -	$ -	$ -	$ -	$ -
01-572-642	Activity Center - Mach. & Equipment - Pa	$ -	$ -	$ -	$ -	$ -
01-572-643	Public Works - Mach. & Equipment - Parks	$ -	$ -	$ -	$ -	$ -
01-572-650	Construction in Progress - Parks	$ -	$ -	$ -	$ -	$ -
01-572-660	Books, Pub.& Library Materials - Parks	$ -	$ -	$ -	$ -	$ -
		$ -	$ 50,000	$ -	$ 4,000	$ 4,000
	DEPARTMENT TOTAL	**$ 18,735**	**$ 74,024**	**$ 22,511**	**$ 36,000**	**$ 36,000**

City of Polk City Budget Worksheet

Fund: General **Department: 572** Parks

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
315	Inmate labor	$ 11,900.00	Inmate services are needed because the department is under staffed. The inmates help the department complete daily activities and small projects.
430	Utilities	$ 5,100.00	Lighting and electric for the parks. Water and sewer
460	Repairs & Maintenance	$ 14,000.00	Replace bandstand roof and bring structure up to current building codes $10,000.00 Fix Electrical and install lights in Freedom Park $4000.00.
493	Equipment Rental	$ -	
520	Operating Supplies	$ 1,000.00	
Capital Expenditures			
630	Improvements Other Than Buildings	$ 4,000.00	Replace broken merry go round with 4 seat see saw at freedom park. Purchase new bubble climbing wall for freedom park
640	Machinery & Equipment	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-574-300	**SPECIAL EVENTS - OPERATING EXPENSES**					
01-574-440	Rentals and Leases - Spec Events	$ -	$ 550	$ -	$ 350	$ 350
01-574-470	Printing and Reproduction - Spec Events	$ -	$ -	$ 32	$ 50	$ 50
01-574-480	Promo Activities & Legal Ads - Spec Even	$ -	$ -	$ -	$ -	$ -
01-574-490	Other Current Charges - Spec Events	$ 432	$ 550	$ 580	$ 600	$ 600
01-574-520	Operating Supplies - Spec Events	$ 2,124	$ 3,400	$ 1,927	$ 2,500	$ 2,500
		$ 2,556	$ 4,500	$ 2,538	$ 3,500	$ 3,500
	DEPARTMENT TOTAL	**$ 2,556**	**$ 4,500**	**$ 2,538**	**$ 3,500**	**$ 3,500**

City of Polk City Budget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
440	Rentals & Leases	$ 350.00	This is used for the rental of equipment that the City does not own to use for events the City sponsors. Helium Tank and Moonwalk. Safe Haven Halloween, Christmas Parade and Founders Day
470	Printing & Reproduction	$ 50.00	
480	Promo Activities & Legal Ads	$ -	City functions such as the Christmas parade, Halloween, and the July 4th bash. Sheriff's Office
490	Other Current Charges	$ 600.00	Sheriff's Office
520	Operating Supplies	$ 2,500.00	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. Includes the purchase of 2 dome tents.

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
01-590-300	**NON-DEPARTMENTAL - OPERATING EXPENSES**					
01-590-310	Professional Services - Non-Dept	$ 3,917	$ 6,000	$ -	$ 5,000	$ 5,000
01-590-311	Engineering Services - Non-Dept	$ 5,834	$ 10,000	$ -	$ 10,000	$ 10,000
01-590-312	Professional Services - Other - Non-Dept	$ 32,628	$ 11,193	$ 6,105	$ 11,049	$ 11,049
01-590-320	Accounting and Auditing - Non-Dept	$ 19,242	$ 14,139	$ 14,954	$ 13,997	$ 13,997
01-590-420	Education Reimbursement - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-450	Liability Insurance - Non-Dept	$ 27,161	$ 30,000	$ 24,858	$ 30,000	$ 30,000
		$ 88,782	$ 71,332	$ 45,916	$ 70,046	$ 70,046
01-590-900	**NON-DEPARTMENTAL - OTHER USES**					
01-590-921	Transfer to Sewer Fund - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-922	Transfer to Water Fund - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-991	Aids to Private Organizations - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-992	Unemployment Claims - Non-Dept	$ 17,590	$ 7,500	$ 5,500	$ 7,500	$ 7,500
01-590-993	Transfer to Reserve - Non-Dept	$ -	$ 125,540	$ -	$ 68,789	$ 68,789
01-590-994	Bank Fees - Non-Dept	$ 449	$ -	$ 150	$ -	$ -
01-590-995	Refund of Overpayments - Non-Dept	$ -	$ -	$ 2	$ 100	$ 100
01-590-996	Bad Debt - Non-Dept	$ 1,222	$ 2,500	$ 2,843	$ 2,500	$ 2,500
01-590-998	Fund Balance - Out of Balance - Non-Dept	$ -	$ -	$ -	$ -	$ -
01-590-999	Other - Non-Operating Charges - Non-Dept	$ 3,307	$ 2,500	$ 3,818	$ 3,500	$ 3,500
		$ 22,567	$ 138,040	$ 12,313	$ 82,389	$ 82,389
	DEPARTMENT TOTAL	**$ 111,349**	**$ 209,372**	**$ 58,229**	**$ 152,435**	**$ 152,435**

City of Polk City Budget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 5,000.00	Alarm Services, computer services, & other misc services.
311	Engineering Services	$ 10,000.00	Misc engineering services not expensed to any other General Fund department.
312	Professional Services – Other	$ 11,049.00	Civic Plus - $5,400 x 33% = $1,782 for Web Hosting. Polk County Property Appraiser - $5,000, MCSJ Software & Hardware Maintenance - $12,929 x 33% = $4,267. The Civic Plus and Edmunds expenses are expensed between the GF (33%) and EF (67%).
320	Accounting & Auditing	$ 13,997.00	George Coteilis - $15,375 x 33% = 5,074.. Brynjulfson CPA - $27,040 x 33% = $8,923. Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%).
450	Liability Insurance	$ 30,000.00	PGIT Property and General Liability Insurance - This is expensed between the General and Enterprise Funds.
Other Uses			
991	Aids to Private Organizations.	$ -	
992	Unemployment Claims.	$ 7,500.00	Estimated unemployment claims.
993	Transfer to Reserve	$ 68,789.00	$0 for restricted impact fees. Plus $68,789 for unrestricted cash reserves.
994	Bank Fees.	$ -	Bank Service charges on the following bank accounts: General Fund.
995	Refund of Overpayments	$ 100.00	To refund credit balances on closed utility accounts.
996	Bad Debt Expense	$ 2,500.00	Utility account balances realized as uncollectable (garbage, stormwater, or utility tax).
999	Other Non-Operating Charges.	$ 3,500.00	Other miscellaneous charges that don't belong in any other General Fund departmental expense accounts. (Joe G. Tedder postage exp for tax bills, King Groves Polk City taxes, Polk County BOCC tax increment billing, etc.).

ENTERPRISE FUND

ESTIMATED REVENUES

City of Polk City Budget Worksheet
Enterprise Fund Revenues

Account Number	Account Description	FY11 Actual	FY12 Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Head Requested	FY13 - Proposed
05-324-000	**IMPACT FEES**					
05-324-210	Water Impact Fees	$ 20,964	$ 10,482	$ 31,446	$ 41,928	$ 41,928
05-324-220	Sewer Impact Fees	$ 69,904	$ 26,490	$ 75,055	$ 105,960	$ 105,960
		$ 90,868	**$ 36,972**	**$ 106,501**	**$ 147,888**	**$ 147,888**
05-325-000	**SPECIAL ASSESSMENTS**					
05-325-110	Connection Fees - Sewer	$ -	$ -	$ -	$ -	$ -
05-325-111	Connection Fees - Water	$ 6,560	$ 5,616	$ 10,875	$ 13,050	$ 13,050
05-325-210	Priviledge Fee - Sewer	$ 8,478	$ 147,287	$ 146,994	$ 88,372	$ 88,372
05-325-211	Priviledge Fee - Water	$ 5,322	$ 84,481	$ 82,729	$ 50,689	$ 50,689
		$ 20,360	**$ 237,384**	**$ 240,599**	**$ 152,111**	**$ 152,111**
05-329-000	**OTHER PERMITS AND FEES**					
05-329-200	Other Lic./Fees/Permits	$ 1,419	$ 3,000	$ (25)	$ -	$ -
		$ 1,419	**$ 3,000**	**$ (25)**	**$ -**	**$ -**
05-331-000	**GRANTS & AIDS - FEDERAL**					
05-331-310	Water Supply System Grants	$ -	$ -	$ -	$ -	$ -
05-331-350	Sewer/Wastewater Grants	$ -	$ -	$ -	$ -	$ -
05-331-510	CDBG	$ 5,000	$ 645,000	$ 68,054	$ -	$ -
05-331-520	CDBG - SCADA	$ -	$ -	$ -	$ -	$ -
		$ 5,000	**$ 645,000**	**$ 68,054**	**$ -**	**$ -**
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	$ 915,721	$ 880,000	$ 560,258	$ 836,908	$ 836,908
05-340-500	Sewer Utility Revenue	$ 765,139	$ 735,000	$ 534,359	$ 788,145	$ 788,145
		$ 1,680,860	**$ 1,615,000**	**$ 1,094,617**	**$ 1,625,053**	**$ 1,625,053**
05-359-000	**OTHER JUDGEMENTS, FINES, & FORFEITURES**					
05-359-100	Other Fines and/or Forfeitures	$ 24,105	$ 26,349	$ 18,070	$ 24,000	$ 24,000
05-359-200	Non Sufficient Funds	$ 1,955	$ 1,600	$ 1,070	$ 1,600	$ 1,600
05-359-300	Late Fees	$ 20,611	$ 32,000	$ 25,124	$ 33,000	$ 33,000
		$ 46,671	**$ 59,949**	**$ 44,264**	**$ 58,600**	**$ 58,600**
05-361-000	**INTEREST INCOME**					
05-361-100	Interest Income	$ 588	$ -	$ 1,298	$ 900	$ 900
		$ 588	**$ -**	**$ 1,298**	**$ 900**	**$ 900**

ENTERPRISE FUND

PROPOSED EXPENDITURES

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-519-300	**SEWER ADMIN - OPERATING EXPENSE**					
05-519-305	Contract Labor - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-310	Professional Services - Sewer Admin	$ 1,263	$ 1,850	$ 1,100	$ -	$ -
05-519-311	Engineering Services - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-312	Professional Services - Other - Sewer Ad	$ 12,463	$ 6,193	$ 6,105	$ -	$ -
05-519-320	Accounting and Auditing - Sewer Admin	$ 18,711	$ 14,139	$ 15,485	$ -	$ -
05-519-400	Travel and Training - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-410	Communication Services - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-420	Education Reimbursement - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-440	Rentals and Leases - Sewer Admin	$ 3,999	$ 5,332	$ 4,487	$ 5,332	$ 5,332
05-519-450	Liability Insurance - Sewer Admin	$ 12,331	$ 15,000	$ 11,816	$ -	$ -
05-519-460	Repairs and Maintenance - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-470	Printing and Reproduction - Sewer Admin	$ 311	$ 500	$ 49	$ 250	$ 250
05-519-480	Promo Activities & Legal Ads - Sewer Adm	$ -	$ -	$ -	$ -	$ -
05-519-490	Other Current Charges - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-492	Recording & Other Fees - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-493	Equipment Rental - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-510	Office Supplies - Sewer Admin	$ 327	$ 400	$ 328	$ 500	$ 500
05-519-520	Operating Supplies - Sewer Admin	$ 191	$ 350	$ 368	$ 400	$ 400
05-519-540	Books, Pub., Sub., & Memberships - Sewer	$ -	$ -	$ -	$ -	$ -
		$ 49,595	$ 43,764	$ 39,737	$ 6,482	$ 6,482
05-519-600	**SEWER ADMIN - CAPITAL OUTLAY**					
05-519-640	Machinery & Equipment - Sewer Admin	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-519-700	**SEWER ADMIN - DEBT SERVICE**					
05-519-710	Principal - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-720	Interest - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-730	Other Debt Service Costs - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-733	Mandated Reserve - Sewer Admin	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-519-900	**SEWER ADMIN - OTHER USES**					
05-519-920	Transfer to General Fund - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-922	Transfer to Water Fund - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-992	Unemployment Claims - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-993	Transfer to Reserve - Sewer Admin	$ -	$ -	$ -	$ -	$ -
05-519-994	Bank Fees - Sewer Admin	$ 2,284	$ -	$ 818	$ -	$ -
05-519-996	Bad Debt - Sewer Admin	$ 2,361	$ 4,000	$ -	$ -	$ -
05-519-999	Other Non-Operating Charges - Sewer Admi	$ 8,785	$ 350	$ 2,956	$ -	$ -
		$ 13,430	$ 4,350	$ 3,775	$ -	$ -
	DPARTMENT TOTAL	**$ 63,025**	**$ 48,114**	**$ 43,512**	**$ 6,482**	**$ 6,482**

City of Polk City Budget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services - Sewer Admin.	$ -	
311	Engineering Services	$ -	Misc engineering services not expensed to any other Sewer department.
312	Professional Services – Other	$ -	
320	Accounting & Auditing	$ -	
400	Travel and Training	$ -	
420	Education Reimbursement	$ -	
440	Rentals & Leases	$ 5,332.00	Budgeted $5,332 for Mailfinance lease (Postage Machine & Letter Folding Machine).
450	Liability Insurance	$ -	
470	Printing & Reproduction	$ 250.00	Printing of payment receipt books, accounts payable checks, deposit slips, etc.
492	Recording & Other Fees	$ -	
493	Equipment Rental	$ -	
510	Office Supplies	$ 500.00	General office supplies.
520	Operating Supplies	$ 400.00	Janitorial supplies, etc.
Capital Expenditures			
610	Land	$ -	
640	Machinery & Equipment	$ -	
Debt Service			
710	Principal	$ -	
720	Interest	$ -	
730	Other Debt Service Costs	$ -	
733	Mandated Reserve	$ -	
Other Uses			
920	Transfer to General Fund	$ -	
992	Unemployment Claims.	$ -	
993	Transfer to Reserve	$ -	
994	Bank Fees.	$ -	
995	Refund of Overpayments	$ -	
996	Bad Debt Expense	$ -	
999	Other Non-Operating Charges.	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-535-300	**SEWER OPERATIONS - OPERATING EXPENSES**					
05-535-305	Contract Labor - Sewer Oper	$ 183,003	$ 260,000	$ 162,838	$ 277,500	$ 277,500
05-535-310	Professional Services - Sewer Oper	$ 15,933	$ 6,500	$ 3,150	$ 2,500	$ 2,500
05-535-311	Engineering Services - Sewer Oper	$ 13,305	$ 12,500	$ 2,678	$ 12,500	$ 12,500
05-535-312	Professional Services - Other - Sewer Op	$ 543,310	$ 2,500	$ 4,600	$ 2,500	$ 2,500
05-535-315	Inmate Labor - Sewer Oper	$ 11,293	$ 11,524	$ 8,624	$ 11,900	$ 11,900
05-535-400	Travel and Training - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-410	Communication Services - Sewer Oper	$ 784	$ 784	$ 586	$ 800	$ 800
05-535-420	Education Reimbursement - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-430	Utilities - Sewer Oper	$ 652	$ -	$ 575	$ 900	$ 900
05-535-440	Rentals and Leases - Sewer Oper	$ 1,333	$ -	$ -	$ -	$ -
05-535-450	Liability Insurance - Sewer Oper	$ 600	$ -	$ -	$ -	$ -
05-535-460	Repairs and Maintenance - Sewer Oper	$ 1,927	$ 15,000	$ 6,895	$ 16,500	$ 16,500
05-535-464	Vehicle Fuel - Sewer Oper	$ 1,201	$ 4,664	$ 3,224	$ 7,200	$ 7,200
05-535-465	Vehicle Maintenance - Sewer Oper	$ 1,807	$ 1,000	$ 1,323	$ 1,000	$ 1,000
05-535-470	Printing and Reproduction - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-480	Promo Activities & Legal Ads - Sewer Ope	$ -	$ -	$ -	$ -	$ -
05-535-490	Other Current Charges - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-492	Recording & Other Fees - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-493	Equipment Rental - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-510	Office Supplies - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-520	Operating Supplies - Sewer Oper	$ 413	$ -	$ 109	$ -	$ -
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	$ -	$ -	$ -	$ -	$ -
		$ 775,562	$ 314,472	$ 194,601	$ 333,300	$ 333,300
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	$ 10,240	$ -	$ -
05-535-634	SCADA System - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-640	Machinery & Equipment - Sewer Oper	$ -	$ -	$ -	$ -	$ -
05-535-650	Construction In Progress - Sewer Oper	$ -	$ -	$ 72,600	$ -	$ -
05-535-660	Books, Pub.& Library Materials - Sewer O	$ -	$ -	$ -	$ -	$ -
		$ -	$ 153,500	$ 82,840	$ -	$ -
05-535-700	**SEWER OPERATIONS - DEBT SERVICE**					
05-535-710	Principal - Sewer Oper	$ -	$ 175,277	$ -	$ -	$ -
05-535-720	Interest - Sewer Oper	$ 317,468	$ 403,679	$ 193,206	$ 441,419	$ 441,419

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-535-730	Other Debt Service Costs - Sewer Oper	$ 60,446	$ -	$ -	$ -	$ -
05-535-733	Mandated Reserve - Sewer Oper	$ -	$ 21,900	$ 17,366	$ 23,154	$ 23,154
		$ 377,915	$ 600,856	$ 210,572	$ 464,573	$ 464,573
	DEPARTMENT TOTAL	**$ 1,153,477**	**$ 1,068,828**	**$ 488,013**	**$ 797,873**	**$ 797,873**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
305	Contract Labor	$ 277,500.00	Annual contract for Woodard & Curran utility operations. This expense is split evenly with the Water operations department (533).
310	Professional Services	$ 2,500.00	Misc services needed outside of the Woodard & Curran contract. Example: special reporting, testing, annual inspections, etc. - $2,500.00.
311	Engineering Services	$ 12,500.00	Misc engineering services.
312	Professional Services – Other	$ 2,500.00	Misc professional services
315	Inmate Labor	$ 11,900.00	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	$ -	
410	Communication Services	$ 800.00	Verizon. Required to monitor system lift stations.
420	Education Reimbursement	$ -	
430	Utilities	$ 900.00	Lakeland Electric and Polk City Utilities.
440	Rentals & Leases	$ -	
450	Liability Insurance	$ -	
460	Repairs & Maintenance	$ 16,500.00	Possible repair and maintenance above the Woodard & Curran contract - $12,500. Also includes $4,000.00 for generator maintenance contracts for five generators.
464	Vehicle Fuel	$ 7,200.00	
465	Vehicle Maintenance	$ 1,000.00	
470	Printing & Reproduction	$ -	
480	Promo Activities & Legal Ads	$ -	
490	Other Current Charges	$ -	
492	Recording & Other Fees	$ -	
493	Equipment Rental	$ -	
510	Office Supplies	$ -	
520	Operating Supplies	$ -	
524	Chemicals	$ -	
525	Uniforms	$ -	
530	Road repair	$ -	
540	Books, Publications, Subscriptions & Memberships	$ -	
Capital Expenditures			

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
630	Improvements Other than Building - Sewer	$ -	
640	Machinery & Equip	$ -	
660	Books, Publications & Library Materials	$ -	
Debt Service			
710	Principal	$ -	Fifth Third Bank Revenue Bond - $0.00
720	Interest	$ 441,419.00	DEP - $100,000.00, and Fifth Third Bank Revenue Bond - $341,419.24.
730	Other Debt Service Costs	$ -	
733	Mandated Reserve	$ 23,154.00	$23,154 for Fifth Third Bank Revenue Bond renewal, replacements, and improvements (Total to set aside for the Fifth Third loan is $30,000.00 - this is split between Sewer and Water).

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-536-300	**CARDINAL HILL WWTP - OPERATING EXPENSES**					
05-536-305	Contract Labor - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-310	Professional Services - Card Hill WWTP	$ 13,322	$ -	$ -	$ -	$ -
05-536-311	Engineering Services - Card Hill WWTP	$ -	$ -	$ 160	$ -	$ -
05-536-312	Professional Services - Other - Card Hil	$ -	$ -	$ -	$ -	$ -
05-536-342	Refuse Disposal - Commercial - Card Hill	$ -	$ -	$ -	$ -	$ -
05-536-410	Communication Services - Card Hill WWTP	$ 504	$ 552	$ 414	$ 564	$ 564
05-536-430	Utilities - Card Hill WWTP	$ 7,376	$ 10,151	$ 4,471	$ 8,500	$ 8,500
05-536-440	Rentals and Leases - Card Hill WWTP	$ 23,000	$ -	$ -	$ -	$ -
05-536-460	Repairs and Maintenance - Card Hill WWTP	$ 836	$ -	$ 4,999	$ -	$ -
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	$ 11	$ -	$ 1,941	$ -	$ -
05-536-524	Chemicals - Card Hill WWTP	$ 978	$ -	$ -	$ -	$ -
		$ 47,620	$ 10,703	$ 11,985	$ 9,064	$ 9,064
05-536-600	**CARDINAL HILL WWTP - CAPITAL OUTLAY**					
05-536-605	Depreciation Expense - Card Hill WWTP	$ 192,176	$ -	$ -	$ -	$ -
05-536-610	Land - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-620	Buildings - Card Hill WWTP	$ -	$ -	$ -	$ -	$ -
05-536-630	Improvements Other than Building - Card	$ -	$ 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	$ -	$ -	$ -
		$ 192,176	$ 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	**$ 239,796**	**$ 666,205**	**$ 11,985**	**$ 9,064**	**$ 9,064**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	
311	Engineering Services	$ -	
410	Communication Services	$ 564.00	Verizon.
430	Utilities	$ 8,500.00	Lakeland Electric - power for plant.
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ -	
493	Equipment Rental	$ -	
520	Operating Supplies	$ -	
524	Chemicals	$ -	
Capital Expenditures			
610	Land	$ -	
620	Buildings	$ -	
630	Improvements Other Than Buildings	$ -	
640	Machinery & Equipment	$ -	
650	Construction in Progress	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-537-300	**MT OLIVE WWTP - OPERATING EXPENSES**					
05-537-305	Contract Labor - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-310	Professional Services - Mt Olive WWTP	$ 44,786	$ 15,000	$ -	$ -	$ -
05-537-311	Engineering Services - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-312	Professional Services - Other - Mt Olive	$ -	$ 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	$ 3,073	$ 3,000	$ 2,380	$ 3,000	$ 3,000
05-537-430	Utilities - Mt Olive WWTP	$ 30,441	$ 34,273	$ 22,726	$ 35,000	$ 35,000
05-537-440	Rentals and Leases - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-460	Repairs and Maintenance - Mt Olive WWTP	$ 23,243	$ 6,000	$ -	$ -	$ -
05-537-493	Equipment Rental - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-520	Operating Supplies - Mt Olive WWTP	$ 68	$ 3,000	$ -	$ -	$ -
05-537-524	Chemicals - Mt Olive WWTP	$ 1,414	$ -	$ -	$ -	$ -
		$ 103,025	$ 71,273	$ 25,106	$ 38,000	$ 38,000
05-537-600	**MT OLIVE WWTP - CAPITAL OUTLAY**					
05-537-605	Depreciation Expense - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-610	Land - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-620	Buildings - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-630	Improvements Other than Building - Mt Ol	$ -	$ 195,599	$ -	$ -	$ -
05-537-634	SCADA System - Mt Olive WWTP	$ -	$ -	$ -	$ -	$ -
05-537-640	Machinery & Equipment - Mt Olive WWTP	$ -	$ 2,000	$ -	$ -	$ -
05-537-650	Construction In Progress - Mt Olive WWTP	$ -	$ 76,700	$ -	$ -	$ -
		$ -	$ 274,299	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 103,025**	**$ 345,572**	**$ 25,106**	**$ 38,000**	**$ 38,000**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	
311	Engineering Services	$ -	
312	Professional Services – Other	$ -	
315	Inmate Labor	$ -	
400	Travel and Training	$ -	
410	Communication Services	$ 3,000.00	Verizon.
430	Utilities	$ 35,000.00	Lakeland Electric - power for plant. Polk City Utilities - Water.
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ -	
493	Equipment Rental	$ -	
520	Operating Supplies	$ -	
524	Chemicals	$ -	
Capital Expenditures			
620	Buildings	$ -	
630	Improvements Other Than Buildings	$ -	
640	Machinery & Equipment	$ -	
650	Construction in Progress	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-518-100	**WATER ADMINISTRATION - PERSONNEL EXPENSE**					
05-518-120	Regular Salary - Wages - Water Admin	$ 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	$ 612	$ -	$ -	$ -	$ -
05-518-220	Retirement Contribution - Water Admin	$ 679	$ -	$ -	$ -	$ -
05-518-230	Life & Health Insurance - Water Admin	$ 2,850	$ -	$ -	$ -	$ -
05-518-240	Worker's Compensation - Water Admin	$ 71	$ -	$ -	$ -	$ -
		$ 11,317	$ -	$ -	$ -	$ -
05-518-300	**WATER ADMINISTRATION - OPERATING EXPENSE**					
05-518-310	Professional Services - Water Admin	$ 1,538	$ 1,850	$ 1,465	$ 1,000	$ 1,000
05-518-312	Professional Services - Other - Water Admin	$ 18,846	$ 6,193	$ 6,457	$ 1,500	$ 1,500
05-518-320	Accounting and Auditing - Water Admin	$ 18,711	$ 14,139	$ 15,484	$ -	$ -
05-518-400	Travel and Training - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-410	Communication Services - Water Admin	$ 410	$ 625	$ -	$ -	$ -
05-518-420	Education Reimbursement - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-440	Rentals and Leases - Water Admin	$ 6,093	$ 6,093	$ 5,128	$ 6,093	$ 6,093
05-518-450	Liability Insurance - Water Admin	$ 25,551	$ 29,000	$ 25,075	$ -	$ -
05-518-460	Repairs and Maintenance - Water Admin	$ 2,287	$ 859	$ 644	$ 859	$ 859
05-518-470	Printing and Reproduction - Water Admin	$ 1,959	$ 500	$ 49	$ 250	$ 250
05-518-480	Promo Activities & Legal Ads - Water Adm	$ -	$ -	$ -	$ -	$ -
05-518-490	Other Current Charges - Water Admin	$ -	$ -	$ 48	$ -	$ -
05-518-492	Recording & Other Fees - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-493	Equipment Rental - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-510	Office Supplies - Water Admin	$ 897	$ 1,000	$ 872	$ 1,200	$ 1,200
05-518-520	Operating Supplies - Water Admin	$ 7,941	$ 250	$ 7,367	$ 15,000	$ 15,000
05-518-540	Books, Pub., Sub., & Memberships - Water	$ -	$ -	$ -	$ -	$ -
		$ 84,232	$ 60,509	$ 62,590	$ 25,902	$ 25,902
05-518-600	**WATER ADMINISTRATION - CAPITAL OUTLAY**					
05-518-630	Improvements Other than Building - Water	$ -	$ -	$ -	$ -	$ -
05-518-640	Machinery & Equipment - Water Admin	$ -	$ -	$ 1,104	$ -	$ -
		$ -	$ -	$ 1,104.39	$ -	$ -
05-518-700	**WATER ADMINISTRATION - DEBT SERVICE**					
05-518-710	Principal - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-720	Interest - Water Admin	$ 15,321	$ -	$ -	$ -	$ -
05-518-730	Other Debt Service Costs - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-733	Mandated Reserve - Water Admin	$ -	$ -	$ -	$ -	$ -
		$ 15,321	$ -	$ -	$ -	$ -
05-518-900	**WATER ADMINISTRATION - OTHER USES**					
05-518-920	Transfer to General Fund - Water Admin	$ 25,000	$ -	$ -	$ -	$ -

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-518-921	Transfer to Sewer Fund - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-992	Unemployment Claims - Water Admin	$ 196	$ -	$ -	$ -	$ -
05-518-993	Transfer to Reserve - Water Admin	$ -	$ -	$ -	$ -	$ -
05-518-994	Bank Fees - Water Admin	$ 1,298	$ -	$ 822	$ -	$ -
05-518-995	Refund of Overpayments - Water Admin	$ -	$ -	$ 12	$ -	$ -
05-518-996	Bad Debt - Water Admin	$ 6,410	$ 5,000	$ -	$ -	$ -
05-518-999	Other Non-Operating Charges - Water Admi	$ 11,046	$ 1,500	$ 1,844	$ -	$ -
		$ 43,950	$ 6,500	$ 2,678	$ -	$ -
	DEPARTMENT TOTAL	**$ 154,820**	**$ 67,009**	**$ 66,372**	**$ 25,902**	**$ 25,902**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ 1,000.00	Estimated expenses to Rapid Tech for computer maintenance - $1,000.
312	Professional Services – Other	$ 1,500.00	Estimated expenses to Online Information Services to see if new utility customers will be required to pay the minimum or high risk deposit.
320	Accounting & Auditing	$ -	
400	Travel and Training	$ -	
410	Communication Services	$ -	
420	Education Reimbursement	$ -	
440	Rentals & Leases	$ 6,093.00	Budgeted $6,093 for Mailfinance lease (Postage Machine & Letter Folding Machine).
450	Liability Insurance	$ -	
460	Repairs & Maintenance	$ 859.00	Konica invoices
470	Printing & Reproduction	$ 250.00	Printing of payment receipt books, accounts payable checks, deposit slips, etc.
492	Recording & Other Fees	$ -	
493	Equipment Rental	$ -	
510	Office Supplies	$ 1,200.00	General office supplies used in the administration functions of the water department.
520	Operating Supplies	$ 15,000.00	Janitorial supplies, Postage expense, etc.
Capital Expenditures			
640	Machinery & Equipment	$ -	
Debt Service			
710	Principal	$ -	
720	Interest	$ -	
730	Other Debt Service Costs	$ -	
733	Mandated Reserve	$ -	
Other Uses			
920	Transfer to General Fund	$ -	
992	Unemployment Claims	$ -	
993	Transfer to Reserve	$ -	
994	Bank Fees	$ -	Bank service charges.
995	Refund of Overpayments	$ -	
996	Bad Debt Expense	$ -	Amounts uncollectible from Utility customers.
999	Other Non-Operating Charges	$ -	Finance Charges, Other misc charges.

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-530-300	**MT OLIVE WTP - OPERATING EXPENSES**					
05-530-305	Contract Labor - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-310	Professional Services - Mt Olive WTP	$ 3,835	$ -	$ 6,837	$ -	$ -
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	$ 5,548	$ 6,480	$ 4,105	$ 6,500	$ 6,500
05-530-440	Rentals and Leases - Mt Olive WTP	$ -	$ -	$ -	$ -	$ -
05-530-460	Repairs and Maintenance - Mt Olive WTP	$ 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	$ -	$ -	$ -	$ -	$ -
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	$ 78	$ -	$ 31	$ -	$ -
05-530-524	Chemicals - Mt Olive WTP	$ 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	$ -	$ -	$ -	$ -	$ -
		$ 18,384	$ 6,480	$ 10,972	$ 6,500	$ 6,500
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	$ -	$ -	$ -
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	$ -	$ -	$ -
	DEPARTMENT TOTAL	**$ 18,384**	**$ 11,480**	**$ 10,972**	**$ 6,500**	**$ 6,500**

City of Polk City Budget Worksheet

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

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

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

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-531-300	COMMONWEALTH WTP - OPERATING EXPENSE					
05-531-305	Contract Labor - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-310	Professional Services - Commonwealth WTP	$ 3,935	$ -	$ -	$ -	$ -
05-531-311	Engineering Services - Commonwealth WTP	$ -	$ -	$ -	$ 2,400	$ 2,400
05-531-312	Professional Services - Other - Commonwe	$ -	$ -	$ -	$ -	$ -
05-531-400	Travel and Training - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-410	Communication Services - Commonwealth WT	$ -	$ -	$ -	$ -	$ -
05-531-430	Utilities - Commonwealth WTP	$ 4,173	$ 1,654	$ 307	$ 750	$ 750
05-531-440	Rentals and Leases - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-460	Repairs and Maintenance - Commonwealth W	$ 103	$ -	$ 1,350	$ 2,800	$ 2,800
05-531-464	Vehicle Fuel - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-465	Vehicle Maintenance - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-470	Printing & Reproduction-Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-490	Other Current Charges - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-492	Recording & Other Fees - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-493	Equipment Rental - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-510	Office Supplies - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-520	Operating Supplies - Commonwealth WTP	$ 57	$ -	$ -	$ -	$ -
05-531-524	Chemicals - Commonwealth WTP	$ 201	$ -	$ -	$ -	$ -
05-531-525	Uniforms - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
		$ 8,469	$ 1,654	$ 1,657	$ 5,950	$ 5,950
05-531-600	COMMONWEALTH WTP - CAPITAL OUTLAY					
05-531-610	Land - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-620	Buildings - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-630	Improvements Other than Building - Commo	$ -	$ -	$ -	$ 5,000	$ 5,000
05-531-640	Machinery & Equipment - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-650	Construction In Progress - Commonwealth	$ -	$ -	$ -	$ -	$ -
05-531-660	Books, Pub.& Library Materials - Commonw	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ 5,000	$ 5,000
05-531-700	COMMONWEALTH WTP - DEBT SERVICE					
05-531-710	Principal - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-720	Interest - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
05-531-730	Other Debt Service Costs - Commonwealth	$ -	$ -	$ -	$ -	$ -
05-531-733	Mandated Reserve - Commonwealth WTP	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTAL	$ 8,469	$ 1,654	$ 1,657	$ 10,950	$ 10,950

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	
311	Engineering Services	$ 2,400.00	Engineer needed to certify the tank lining - $2,400.00.
400	Travel and Training	$ -	
410	Communication Services	$ -	
430	Utilities	$ 750.00	Lakeland Electric - power for plant.
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ 2,800.00	Install a new pressure switch - $2,800.00.
464	Vehicle Fuel	$ -	
465	Vehicle Maintenance	$ -	
470	Printing & Reproduction	$ -	
492	recording, fees and licenses	$ -	
493	Equipment Rental	$ -	
510	Office Supplies	$ -	
520	Operating Supplies	$ -	
524	Chemicals	$ -	
525	Uniforms	$ -	
540	Books, Publications, Subscriptions & Memberships	$ -	
Capital Expenditures			
620	Buildings	$ -	
630	Improvements Other Than Buildings	$ 5,000.00	Tank lining - $5,000.00.
640	Machinery and equipment	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-532-300	**V. MATT WILLIAMS WTP - OPERATING EXPENSE**					
05-532-305	Contract Labor - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-310	Professional Services - V. Matt Williams	$ 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	$ 8,708	$ 11,582	$ 7,145	$ 11,000	$ 11,000
05-532-440	Rentals and Leases - V. Matt Williams WT	$ -	$ -	$ -	$ -	$ -
05-532-460	Repairs and Maintenance - V. Matt Willia	$ 15,634	$ -	$ -	$ -	$ -
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	$ 79	$ 7,500	$ -	$ -	$ -
05-532-521	City Hall - Operating Supplies - V. Matt	$ -	$ -	$ -	$ -	$ -
05-532-524	Chemicals - V. Matt Williams WTP	$ 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	$ -	$ -	$ -	$ -	$ -
		$ 29,190	$ 19,082	$ 7,145	$ 11,000	$ 11,000
05-532-600	**V. MATT WILLIAMS WTP - CAPITAL OUTLAY**					
05-532-605	Depreciation Expense - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-610	Land - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-620	Buildings - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-630	Improvements Other than Building - V. Ma	$ -	$ -	$ -	$ -	$ -
05-532-640	Machinery & Equipment - V. Matt Williams	$ -	$ -	$ -	$ -	$ -
05-532-650	Construction In Progress - V. Matt Willi	$ -	$ -	$ -	$ -	$ -
05-532-660	Books, Pub.& Library Materials - V. Matt	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
05-532-700	**V. MATT WILLIAMS WTP - DEBT SERVICE**					
05-532-710	Principal - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-720	Interest - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
05-532-730	Other Debt Service Costs - V. Matt Willi	$ -	$ -	$ -	$ -	$ -
05-532-733	Mandated Reserve - V. Matt Williams WTP	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	DEPARTMENT TOTALS	**$ 29,190**	**$ 19,082**	**$ 7,145**	**$ 11,000**	**$ 11,000**

City of Polk City Budget Worksheet

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

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

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

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-533-100	**WATER OPERATIONS - PERSONNEL EXPENSES**					
05-533-120	Regular Salary - Wages - Water Oper	$ 14,096	$ -	$ -	$ -	$ -
05-533-130	Other Salaries and Wages - Water Oper	$ 950	$ -	$ -	$ -	$ -
05-533-140	Overtime - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-160	Bonuses and Gift Certificates - Water Op	$ 200	$ -	$ -	$ -	$ -
05-533-210	Fica Taxes - Water Oper	$ 1,406	$ -	$ -	$ -	$ -
05-533-220	Retirement Contribution - Water Oper	$ 2,334	$ -	$ -	$ -	$ -
05-533-230	Life & Health Insurance - Water Oper	$ 5,695	$ -	$ -	$ -	$ -
05-533-240	Worker's Compensation - Water Oper	$ 4,423	$ -	$ -	$ -	$ -
		$ 29,105	$ -	$ -	$ -	$ -
05-533-300	**WATER OPERATIONS - OPERATING EXPENSES**					
05-533-305	Contract Labor - Water Oper	$ 183,003	$ 260,000	$ 162,838	$ 277,500	$ 277,500
05-533-310	Professional Services - Water Oper	$ 6,472	$ 2,000	$ 3,293	$ -	$ -
05-533-311	Engineering Services - Water Oper	$ 14,513	$ 12,500	$ 30,927	$ 12,500	$ 12,500
05-533-312	Professional Services - Other - Water Op	$ 163,299	$ 2,500	$ 914	$ 2,500	$ 2,500
05-533-315	Inmate Labor - Water Oper	$ 11,293	$ 11,524	$ 8,624	$ 11,900	$ 11,900
05-533-400	Travel and Training - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-410	Communication Services - Water Oper	$ 519	$ 300	$ 467	$ 600	$ 600
05-533-420	Education Reimbursement - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-430	Utilities - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-440	Rentals and Leases - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-450	Liability Insurance - Water Oper	$ 1,806	$ -	$ -	$ -	$ -
05-533-460	Repairs and Maintenance - Water Oper	$ 36	$ 37,500	$ 18,256	$ 16,794	$ 16,794
05-533-464	Vehicle Fuel - Water Oper	$ 4,817	$ 4,664	$ 3,097	$ 6,000	$ 6,000
05-533-465	Vehicle Maintenance - Water Oper	$ 1,105	$ 1,000	$ 285	$ 1,000	$ 1,000
05-533-470	Printing and Reproduction - Water Oper	$ -	$ -	$ 60	$ -	$ -
05-533-480	Promo Activities & Legal Ads - Water Ope	$ -	$ -	$ -	$ -	$ -
05-533-490	Other Current Charges - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-492	Recording & Other Fees - Water Oper	$ 4,400	$ -	$ 4,400	$ 4,400	$ 4,400
05-533-493	Equipment Rental - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-510	Office Supplies - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-520	Operating Supplies - Water Oper	$ 5,537	$ -	$ 3,245	$ 25,000	$ 25,000
05-533-524	Chemicals - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-525	Uniforms - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-530	Road Materials & Supplies - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-540	Books, Pub., Sub., & Memberships - Water	$ 354	$ -	$ 1,090	$ 1,400	$ 1,400
		$ 397,154	$ 331,988	$ 237,495	$ 359,594	$ 359,594
05-533-600	**WATER OPERATIONS - CAPITAL OUTLAY**					
05-533-605	Depreciation Expense - Water Oper	$ 120,002	$ -	$ -	$ -	$ -
05-533-610	Land - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-620	Buildings - Water Oper	$ -	$ -	$ -	$ -	$ -

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-533-630	Improvements Other than Building - Water	$ -	$ 749,200	$ 55,524	$ -	$ -
05-533-631	Improvements Other than Bldg - CDBG Exps	$ -	$ -	$ 5,366	$ -	$ -
05-533-634	SCADA System - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-640	Machinery & Equipment - Water Oper	$ -	$ 27,400	$ -	$ 5,000	$ 5,000
05-533-650	Construction In Progress - Water Oper	$ -	$ 159,100	$ 100	$ -	$ -
05-533-660	Books, Pub.& Library Materials - Water O	$ -	$ -	$ -	$ -	$ -
		$ 120,002	$ 935,700	$ 60,991	$ 5,000	$ 5,000
05-533-700	**WATER OPERATIONS - DEBT SERVICE**					
05-533-710	Principal - Water Oper	$ -	$ 55,110	$ -	$ -	$ -
05-533-720	Interest - Water Oper	$ 58,939	$ 88,105	$ 42,342	$ 100,948	$ 100,948
05-533-730	Other Debt Service Costs - Water Oper	$ 24,024	$ -	$ -	$ -	$ -
05-533-733	Mandated Reserve - Water Oper	$ -	$ 6,300	$ 5,135	$ 6,846	$ 6,846
		$ 82,963	$ 149,515	$ 47,477	$ 107,794	$ 107,794
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	$ -	$ 1,500	$ -	$ -	$ -
05-533-993	Transfer to Reserve - Water Oper	$ -	$ -	$ -	$ -	$ -
05-533-994	Bank Fees - Water Oper	$ 250	$ -	$ -	$ -	$ -
05-533-995	Refund of Overpayments - Water Oper	$ 0	$ -	$ (4)	$ -	$ -
05-533-998	Fund Balance - Out of Balance - Water Op	$ -	$ -	$ -	$ -	$ -
05-533-999	Other Non-Operating Charges - Water Oper	$ (973)	$ 500	$ -	$ -	$ -
		$ (723)	$ 2,000	$ (4)	$ -	$ -
	DEPARTMENT TOTAL	**$ 628,501**	**$ 1,419,203**	**$ 345,958**	**$ 472,388**	**$ 472,388**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
305	Contract Labor	$ 277,500.00	Annual contract for Woodard & Curran utility operations. This expense is split evenly with the Sewer operations department (535).
310	Professional Services	$ -	
311	Engineering Services	$ 12,500.00	Misc engineering services.
312	Professional Services – Other	$ 2,500.00	Misc professional services
315	Inmate Labor	$ 11,900.00	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	$ -	
410	Communication Services	$ 600.00	Nextel and Verizon services.
430	Utilities	$ -	
440	Rentals & Leases	$ -	
460	Repairs & Maintenance	$ 16,794.00	Possible repair and maintenance above the Woodard & Curran contract - $12,500. $2,794.00 for the Neptune maintenance for the handhelds & software. $1,500.00 for the Master Meter maintenance for the handheld & software.
464	Vehicle Fuel	$ 6,000.00	
465	Vehicle Maintenance	$ 1,000.00	
470	Printing & Reproduction	$ -	
492	Recording & Other Fees	$ 4,400.00	Annual water license fees to Polk County Health Dept
493	Equipment Rental	$ -	
510	Office Supplies	$ -	
520	Operating Supplies	$ 25,000.00	$25,000.00 for meter replacement program.
524	Chemicals	$ -	
525	Uniforms	$ -	
530	Road Materials & Supplies	$ -	
540	Books, Publications, Subscriptions &	$ 1,400.00	Dues for Florida Rural Water Assoc, etc.
Capital Expenditures			
630	Improvements Other Than Buildings	$ -	
631	Improvements Other than Bldg - CDBG Exps	$ -	
640	Machinery & Equipment	$ 5,000.00	Purchase a used gator for meter reading.
650	Construction in Progress	$ -	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Debt Service			
710	Principal	$ -	Fifth Third Bank Revenue Bond - $0.00.
720	Interest	$ 100,948.00	Fifth Third Bank Revenue Bond - $100,948.26
730	Other Debt Service Costs	$ -	
733	Mandated Reserve	$ 6,846.00	$6,846 Fifth Third Bank Revenue Bond renewal, replacements, and improvements (Total to set aside for the Fifth Third loan is $30,000.00 - this is split between Sewer and Water).
Other Uses			
920	Transfer to General Fund	$ -	
992	Unemployment Claims.	$ -	
993	Transfer to Reserve	$ -	
994	Bank Fees.	$ -	
995	Refund of Overpayments	$ -	
996	Bad Debt Expense	$ -	
999	Other Non-Operating Charges.	$ -	

City of Polk City Budget Worksheet

Account Number	Account Description	FY11 Actual	FY12 - Budget	FY12 - 06/30/12 YTD Actual	FY13 - Dept Requested	FY13 - Proposed
05-590-300	**NON-DEPARTMENTAL - OPERATING EXPENSES**					
05-590-310	Professional Services - Non-Dept	$ -	$ -	$ -	$ -	$ -
05-590-312	Professional Services -- Other - Non-Dept	$ -	$ -	$ -	$ 14,980	$ 14,980
05-590-320	Accounting and Auditing - Non-Dept	$ -	$ -	$ -	$ 28,418	$ 28,418
05-590-420	Education Reimbursement - Non-Dept	$ -	$ -	$ -	$ -	$ -
05-590-450	Liability Insurance - Non-Dept	$ -	$ -	$ -	$ 44,000	$ 44,000
		$ -	$ -	$ -	$ 87,398	$ 87,398
05-590-600	**NON-DEPARTMENTAL - CAPITAL OUTLAY**					
05-590-630	Improvements Other Than Buildings	$ -	$ -	$ -	$ 1,173,154	$ 1,173,154
		$ -	$ -	$ -	$ 1,173,154	$ 1,173,154
05-590-900	**NON-DEPARTMENTAL - OTHER USES**					
05-590-920	Transfer to General Fund - Non-Dept	$ -	$ 125,000	$ 197,197	$ 290,943	$ 290,943
05-590-993	Transfer to Reserve - Non-Dept	$ -	$ 195,159	$ -	$ 218,618	$ 218,618
05-590-994	Bank Fees - Non-Dept	$ -	$ -	$ 1,382	$ 684	$ 684
05-590-995	Refund of Overpayments - Non-Dept	$ -	$ -	$ -	$ 250	$ 250
05-590-996	Bad Debt - Non-Dept	$ 524	$ -	$ -	$ 7,500	$ 7,500
05-590-999	Other Non-Operating Charges - Non-Dept	$ -	$ -	$ -	$ 2,000	$ 2,000
		$ 524	$ 320,159	$ 198,579	$ 519,995	$ 519,995
	DEPARTMENT TOTAL	$ 524	$ 320,159	$ 198,579	$ 1,780,547	$ 1,780,547

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Justification
Operating Expenses			
310	Professional Services	$ -	
312	Professional Services – Other	$ 14,980.00	Civic Plus - $5,400 x 67% = $3,618 for Web Hosting. MCSJ Software & Hardware Maintenance - $12,929 x 67% = $8,662. Both of these are expensed between the GF (33%) and EF (67%). Plus $1,200.00 for the WIPP utility online payment portal software and maintenance. Plus $1,500 for DACBond for the ongoing annual filing/storage fee for financial reporting for the 5th 3rd bond.
320	Accounting & Auditing	$ 28,418.00	George Cotellis - $15,375 x 67% = $10,301. Brynjulfson CPA - $27,040 x 67% = $18,117. Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%).
450	Liability Insurance	$ 44,000.00	PGIT Property and General Liability Insurance $30,000 - This is expensed between the General and Enterprise Funds.Water plant pollution insurance - $14,000.
Capital Expenditures			
630	Improvements Other Than Buildings	$ 1,173,154.00	5th 3rd Bond Capital Improvements Project.
Other Uses			
920	Transfer to General Fund	$ 290,943.00	$290,943 for Enterprise Fund allocation for a percentage of certain GF expenses (Salaries w/benefits, Attorney Expense, GF USDA Debt Payment, GF 5th 3rd Bond Payment).
991	Aids to Private Organizations.	$ -	
992	Unemployment Claims.	$ -	
993	Transfer to Reserve	$ 218,618.00	$105,960 for restricted Sewer impact fees (avg 2 permits per month) and $41,928 for restricted water impact fees (avg 2 permits per month). Plus $70,730 for unrestricted cash reserves.
994	Bank Fees.	$ 684.00	Bank Service Charges
995	Refund of Overpayments	$ 250.00	To refund credit balances on closed utility accounts.
996	Bad Debt Expense	$ 7,500.00	Utility account balances realized as uncollectable (water, sewer, and irrigation).
999	Other Non-Operating Charges.	$ 2,000.00	Other miscellaneous charges that don't belong in any other Enterprise Fund departmental expense accounts.

PROPOSED

CAPITAL IMPROVEMENTS PROGRAM

FY13 - 17

City of Polk City
Capital Improvements Program (CIP)
Fiscal Years 2013 - 2017

FY 2013

Project Name	Project Task	GL Acct	Begin	Finish	Cost Estimate	Paid w/ Operating Cash	Paid w/ Revenue Bonds	Paid w/ Grant Funds	Paid w/ Impact Fees	Paid w/ Streets Restricted Cash
Law Enforcement Surveillance Equipment	Surveillance equipment to be reimbursed by the JAG grant.	01-521-649	10/01/12	09/30/13	$5,652.00			$5,652.00		
Machinery & Equipment - General Govt Buildings.	Purchase a sign for the Polk City Government Center	01-539-641	10/01/12	09/30/13	$7,500.00	$7,500.00				
Machinery & Equipment - General Govt Buildings.	Purchase a new server.	01-539-641	10/01/12	09/30/13	$4,000.00	$4,000.00				
Paving/Street Repair	Paving/Street Repair	01-541-630	10/01/12	09/30/13	$42,688.00					$42,688.00
Machinery & Equipment - Streets Dept. New 61" Scag Mower.	Streets Dept. - New 61" Scag Mower.	01-541-640	10/01/12	09/30/13	$8,000.00	$8,000.00				
Machinery & Equipment - Library. New computers & shelving.	$4,000 for new computers, and $4,000 for shelving in the children's area.	01-571-640	10/01/12	09/30/13	$8,000.00	$8,000.00				
New books & materials for Library	New books & materials for Library	01-571-660	10/01/12	09/30/13	$9,000.00	$9,000.00				
Improvements - Parks Dept.	Replace broken merry go round with 4 seat seesaw, and purchase new bubble cling wall for Freedom Park.	01-572-630	10/01/12	09/30/13	$4,000.00	$4,000.00				
Improvements - Commonwealth WTP	Tank lining for the Commonwealth WTP	05-531-630	10/01/12	09/30/13	$5,000.00	$5,000.00				
Machinery & Equipment - Water Operations.	Purchase a used gator for meter reading - identified by Woodard & Curran.	05-533-640	10/01/12	09/30/13	$5,000.00	$5,000.00				
5th 3rd Bond Capital Improvements Project - To be broken down into the individual expense accts	Projects being done in FY13' to be determined	05-590-630	07/09/12	07/09/14	$1,173,154.00		$1,173,154.00			
					$1,271,994.00	**$50,500.00**	**$1,173,154.00**	**$5,652.00**	**$0.00**	**$42,688.00**

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
Paving/Street Repair	Paving/Street Repair	01-541-630	10/01/13	09/30/14	$42,688.00					$42,688.00
					$42,688.00	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$42,688.00**

***No CIP has been determined or calculated yet for FY 2015, FY 2016, and FY 2017.**

PROPOSED

DEBT SERVICE

EXPENDITURES

City of Polk City

Debt Service Summary

FY13'

GL Acct #	Vendor	Loan	Principal	Interest	Mandated Reserves	Total
01-517.710	USDA	USDA Public Facilities Loan	$37,176.00			$37,176.00
01-517.710	Wells Fargo	2011 Fifth Third Bank Revenue Bond	$200,000.00			$200,000.00
Total 01-517.710 (Principal Exp)						**$237,176.00**
01-517.720	USDA	USDA Public Facilities Loan		$64,913.03		$64,913.03
01-517.720	Wells Fargo	2011 Fifth Third Bank Revenue Bond		$5,687.50		$5,687.50
Total 01-517.720 (Interest Exp)						**$70,600.53**
01-517.733	USDA	USDA Public Facilities Loan			$14,828.83	$14,828.83
Total 01-517.733 (Mandated Reserves)						**$14,828.83**
05-535.710	Wells Fargo	2011 Fifth Third Bank Revenue Bond	$0.00			$0.00
Total 05-535.710 (Principal Exp)						**$0.00**
05-535.720	DEP	DEP SRF Loan Payment		$100,000.00		$100,000.00
05-535.720	Wells Fargo	2011 Fifth Third Bank Revenue Bond		$341,419.24		$341,419.24
Total 05-535.720 (Interest Exp)						**$441,419.24**
05-535.733	Wells Fargo	2011 Fifth Third Bank Revenue Bond			$23,154.00	$23,154.00
Total 05-535.733 (Mandated Reserves)						**$23,154.00**
05-533.710	Wells Fargo	2011 Fifth Third Bank Revenue Bond	$0.00			$0.00
Total 05-533.710 (Principal Exp)						**$0.00**
05-533.720	Wells Fargo	2011 Fifth Third Bank Revenue Bond		$100,948.26		$100,948.26
Total 05-533.720 (Interest Exp)						**$100,948.26**
05-533.733	Wells Fargo	2011 Fifth Third Bank Revenue Bond			$6,846.00	$6,846.00
Total 05-533.733 (Mandated Reserves)						**$6,846.00**
				Grand Total		**$894,972.86**

City of Polk City
Current Debt Schedule
7/26/2012

		General Fund Debt				Enterprise Fund Debt				
		Series 2007 - 4.125% Interest	*Not a debt. Money set aside per bond requirements	4.97% Interest		2.41% Interest	4.97% Interest	*Not a debt. Money set aside per bond requirements		
		Annual Payments	Bal of money to set aside for reserves	Semiannual Payments		Semiannual Payments	Semiannual Payments	Bal of money to set aside for renewal, replacement, and improvements		
		1) USDA GF Balance Due	1) USDA GF	3) Fifth Third - Series B = GF Balance Due	Total GF Debt Per FY	2) DEP Balance Due	3) Fifth Third - Series A = EF Balance Due	3) Fifth Third Bank	Total EF Debt Per FY	Total Debt Per FY
FY	2013	$102,089.03	$14,828.83	$205,687.50	**$322,605.36**	$100,000.00	$442,367.50	$30,000.00	**$572,367.50**	$894,972.86
	2014	$102,088.52	$14,828.83	$167,887.50	**$284,804.85**	$100,000.00	$477,367.50	$30,000.00	**$607,367.50**	$892,172.35
	2015	$102,088.77	$14,828.83	**$373,575.00**	**$116,917.60**	$174,208.08	$646,667.50	$30,000.00	**$850,875.58**	$967,793.18
	2016	$102,089.15	$14,828.83		**$116,917.98**	$174,208.08	$645,517.50	$30,000.00	**$849,725.58**	$966,643.56
	2017	$102,088.93	$14,828.83		**$116,917.76**	$174,208.08	$644,217.50	**$120,000.00**	**$818,425.58**	$935,343.34
	2018	$102,089.30	**$74,144.15**		**$102,089.30**	$174,208.08	$647,767.50		**$821,975.58**	$924,064.88
	2019	$102,089.30			**$102,089.30**	$174,208.08	$646,017.50		**$820,225.58**	$922,314.88
	2020	$102,088.88			**$102,088.88**	$174,208.08	$647,967.50		**$822,175.58**	$924,264.46
	2021	$102,088.85			**$102,088.85**	$174,208.08	$648,367.50		**$822,575.58**	$924,664.43
	2022	$102,088.88			**$102,088.88**	$174,208.08	$648,367.50		**$822,575.58**	$924,664.46
	2023	$102,088.50			**$102,088.50**	$174,208.08	$647,967.50		**$822,175.58**	$924,264.08
	2024	$102,089.12			**$102,089.12**	$174,208.08	$647,167.50		**$821,375.58**	$923,464.70
	2025	$102,088.95			**$102,088.95**	$174,208.08	$645,617.50		**$819,825.58**	$921,914.53
	2026	$102,089.11			**$102,089.11**	$174,208.08	$643,292.50		**$817,500.58**	$919,589.69
	2027	$102,088.52			**$102,088.52**	$174,208.08	$645,167.50		**$819,375.58**	$921,464.10
	2028	$102,088.96			**$102,088.96**	$174,208.08	$645,992.50		**$820,200.58**	$922,289.54
	2029	$102,088.99			**$102,088.99**	$174,208.08	$646,142.50		**$820,350.58**	$922,439.57
	2030	$102,089.02			**$102,089.02**	$174,208.08	$645,100.00		**$819,308.08**	$921,397.10
	2031	$102,089.28			**$102,089.28**	$174,208.08	$648,000.00		**$822,208.08**	$924,297.36
	2032	$102,088.76			**$102,088.76**	$174,208.08	$644,000.00		**$818,208.08**	$920,296.84
	2033	$102,089.32			**$102,089.32**	$174,208.07	$644,250.00		**$818,458.07**	$920,547.39
	2034	$102,088.50			**$102,088.50**	**$3,509,953.51**	$643,500.00		**$643,500.00**	$745,588.50
	2035	$102,088.74			**$102,088.74**		$646,750.00		**$646,750.00**	$748,838.74
	2036	$102,089.14			**$102,089.14**		$643,750.00		**$643,750.00**	$745,839.14
	2037	$101,186.60			**$101,186.60**		$644,750.00		**$644,750.00**	$745,936.60
	2038	**$2,551,321.12**					$644,500.00		**$644,500.00**	$644,500.00
	2039	*Must set aside					$648,000.00		**$648,000.00**	$648,000.00
	2040	$14,828.83/year					$645,000.00		**$645,000.00**	$645,000.00
	2041	into reserves.					$645,750.00		**$645,750.00**	$645,750.00
							$18,359,322.50		**$21,989,276.01**	
					$2,999,040.27				$25,681,751.51	**$28,680,791.78**

Audit Notes to Long-Term Obligations Table:

Governmental Activities:

1) Series 2007 Revenue Bonds – The USDA Rural Utilities Service Series 2007 Revenue Bonds are secured primarily by the communication services tax and the half cent sales tax. The Series 2007 bonds bear interest at 4.125% with a final maturity of September 1, 2037. The bond proceeds were used to retire the Series 2006 Capital Improvement Revenue Bond Anticipation Note which was used to construct the new City administration facilities. The Series 2007 bonds require the maintenance of sinking and reserve funds.

Audit Notes to Long-Term Obligations Table:

Business-Type Activities:

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

3) Series 2011 A&B Bonds Payable to Fifth Third Bank - This note payable bears interest at 4.97% and is secured by the (See below*).
The principal payments are annual on August 1st, and the interest payments are semi-annual on February 1st and August 1st. The bond proceeds were used to pay off the USDA SF and WF notes, Suntrust note, Polk County Sprayfield loan, and the $531,000.00 in past due impact fees due to Polk County. This loan also provided Polk City with: 1) $850,000.00 to purchase the Cardinal Hill property, 2) $1,370,000.00 for utility capital needs, 3) $648,367.50 for an Enterprise Fund debt service reserve fund for this bond, and 4) miscellaneous issuance costs in obtaining the bond.
The maturity date for Series A is August 2041, and the maturity date for Series B is August 2014.

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

GF - USDA

BOND SCHEDULE, 11/28/2007

Name of Borrower : City of Polk City

mount of Loan	1738570	Annual Interest Rate	0.04125
umber of Initial Interest Only ayments	n	Number of principal and/or Interest Payments	30
ayment Frequency	Annual	This is a split payment bond.	false
rincipal Payment Units	1	Interest Payment Units	0.01

YEAR	PERIOD	NUMBER	PAYMENT	INTEREST	PRINCIPAL	BALANCE
)08		1	102089.02	71716.02	30373	1708197
)09		2	102089.13	70463.13	31626	1676571
)10		3	102088.56	69158.56	32930	1643641
)11		4	102089.2	67800.2	34289	1609352
)12		5	102088.77	66385.77	35703	1573649
)13		6	102089.03	64913.03	37176	1536473
)14		7	102088.52	63379.52	38709	1497764
)15		8	102088.77	61782.77	40306	1457458
)16		9	102089.15	60120.15	41969	1415489
)17		10	102088.93	58388.93	43700	1371789
)18		11	102089.3	56586.3	45503	1326286
)19		12	102089.3	54709.3	47380	1278906
)20		13	102088.88	52754.88	49334	1229572
)21		14	102088.85	50719.85	51369	1178203
)22		15	102088.8a	48600.88	53488	1124715
)23		16	102088.5	46394.5	55694	1069021
)24		17	102089.12	44097.12	57992	1011029
)25		18	102088.95	41704.95	60384	950645
)26		19	102089.11	39214.11	62875	887770
)27		20	102088.52	36620.52	65468	822302
)28		21	102088.96	33919.96	68169	754133
)29		22	102088.99	31107.99	70981	683152
)30		23	102089.02	28180.02	73909	609243
)31		24	102089.28	25131.28	76958	532285
)32		25	102088.76	21956.76	80132	452153
)33		26	102089.32	18651.32	83438	368715
)34		27	102088.5	15209.5	86879	281836
)35		28	102088.74	11625.74	90463	191373
)36		29	102089.14	7894.14	94195	97178
)37		30	101186.6	4008.6	97178	0
OTALS			3061765.8	1323195.8	1738570	

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

JSDA – Series 2007

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

)1-517.710 (Principal)

)1-517.720 (Interest)

FINAL

$595,000

Polk City, Florida

Series 2011B - Taxable General Fund 100%

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
08/30/2011	-	-	-	-
02/01/2012	-	-	3,495.02	3,495.02
08/01/2012	230,000.00	1.150%	4,166.25	234,166.25
02/01/2013	-	-	2,843.75	2,843.75
08/01/2013	200,000.00	1.400%	2,843.75	202,843.75
02/01/2014	-	-	1,443.75	1,443.75
08/01/2014	165,000.00	1.750%	1,443.75	166,443.75
Total	**$595,000.00**	-	**$16,236.27**	**$611,236.27**

Yield Statistics

Bond Year Dollars	$1,077.07
Average Life	1.810 Years
Average Coupon	1.5074488%
Net Interest Cost (NIC)	2.0859017%
True Interest Cost (TIC)	2.1006174%
Bond Yield for Arbitrage Purposes	5.1075626%
All Inclusive Cost (AIC)	4.0285594%

IRS Form 8038

Net Interest Cost	1.5074488%
Weighted Average Maturity	1.810 Years

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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FINAL

$9,720,000

Polk City, Florida

Series 2011A - Tax Exempt

Enterprise Fund: Sewer Expense = 77.18% (Dept 535)
Water Expense = 22.82% (Dept 533)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
08/30/2011	-	-	-	-
02/01/2012	-	-	185,548.59	185,548.59
08/01/2012	-	-	221,183.75	221,183.75
02/01/2013	-	-	221,183.75	221,183.75
08/01/2013	-	-	221,183.75	221,183.75
02/01/2014	-	-	221,183.75	221,183.75
08/01/2014	35,000.00	2.000%	221,183.75	256,183.75
02/01/2015	-	-	220,833.75	220,833.75
08/01/2015	205,000.00	3.000%	220,833.75	425,833.75
02/01/2016	-	-	217,758.75	217,758.75
08/01/2016	210,000.00	3.000%	217,758.75	427,758.75
02/01/2017	-	-	214,608.75	214,608.75
08/01/2017	215,000.00	3.000%	214,608.75	429,608.75
02/01/2018	-	-	211,383.75	211,383.75
08/01/2018	225,000.00	3.000%	211,383.75	436,383.75
02/01/2019	-	-	208,008.75	208,008.75
08/01/2019	230,000.00	3.500%	208,008.75	438,008.75
02/01/2020	-	-	203,983.75	203,983.75
08/01/2020	240,000.00	4.000%	203,983.75	443,983.75
02/01/2021	-	-	199,183.75	199,183.75
08/01/2021	250,000.00	4.000%	199,183.75	449,183.75
02/01/2022	-	-	194,183.75	194,183.75
08/01/2022	260,000.00	4.000%	194,183.75	454,183.75
02/01/2023	-	-	188,983.75	188,983.75
08/01/2023	270,000.00	4.000%	188,983.75	458,983.75
02/01/2024	-	-	183,583.75	183,583.75
08/01/2024	280,000.00	4.125%	183,583.75	463,583.75
02/01/2025	-	-	177,808.75	177,808.75
08/01/2025	290,000.00	4.250%	177,808.75	467,808.75
02/01/2026	-	-	171,646.25	171,646.25
08/01/2026	300,000.00	4.375%	171,646.25	471,646.25
02/01/2027	-	-	165,083.75	165,083.75
08/01/2027	315,000.00	4.500%	165,083.75	480,083.75
02/01/2028	-	-	157,996.25	157,996.25
08/01/2028	330,000.00	4.500%	157,996.25	487,996.25
02/01/2029	-	-	150,571.25	150,571.25
08/01/2029	345,000.00	4.650%	150,571.25	495,571.25
02/01/2030	-	-	142,550.00	142,550.00
08/01/2030	360,000.00	4.750%	142,550.00	502,550.00
02/01/2031	-	-	134,000.00	134,000.00
08/01/2031	380,000.00	5.000%	134,000.00	514,000.00
02/01/2032	-	-	124,500.00	124,500.00
08/01/2032	395,000.00	5.000%	124,500.00	519,500.00
02/01/2033	-	-	114,625.00	114,625.00

FINAL

$9,720,000

Polk City, Florida

Series 2011A - Tax Exempt

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
08/01/2033	415,000.00	5.000%	114,625.00	529,625.00
02/01/2034	-	-	104,250.00	104,250.00
08/01/2034	435,000.00	5.000%	104,250.00	539,250.00
02/01/2035	-	-	93,375.00	93,375.00
08/01/2035	460,000.00	5.000%	93,375.00	553,375.00
02/01/2036	-	-	81,875.00	81,875.00
08/01/2036	480,000.00	5.000%	81,875.00	561,875.00
02/01/2037	-	-	69,875.00	69,875.00
08/01/2037	505,000.00	5.000%	69,875.00	574,875.00
02/01/2038	-	-	57,250.00	57,250.00
08/01/2038	530,000.00	5.000%	57,250.00	587,250.00
02/01/2039	-	-	44,000.00	44,000.00
08/01/2039	560,000.00	5.000%	44,000.00	604,000.00
02/01/2040	-	-	30,000.00	30,000.00
08/01/2040	585,000.00	5.000%	30,000.00	615,000.00
02/01/2041	-	-	15,375.00	15,375.00
08/01/2041	615,000.00	5.000%	15,375.00	630,375.00
Total	**$9,720,000.00**	-	**$9,046,054.84**	**$18,766,054.84**

Yield Statistics

Bond Year Dollars	$189,162.00
Average Life	19.461 Years
Average Coupon	4.7821734%
Net Interest Cost (NIC)	4.9307986%
True Interest Cost (TIC)	4.9721677%
Bond Yield for Arbitrage Purposes	5.1075626%
All Inclusive Cost (AIC)	5.3726357%

IRS Form 8038

Net Interest Cost	5.0038261%
Weighted Average Maturity	19.324 Years

PAYROLL SUMMARY

PROPOSED EXPENDITURES

City of Polk City
Payroll & Benefits for FY13'

*Based on a 36 hour workweek. COLA for council only. No other raises.

Employee ID	Employee	Proposed 2012-2013 Total Salary	Car Allowance	FICA Taxes 7.65%	United Healthcare	Reliance Life Insurance	Reliance L.T.D.	Bonuses (Christmas)	ICMA	FL Retirement	Workman's Comp	Total Benefits
		.120	.130	.210	.230	.230	.230	.160	.220	.220	.240	
00011	Mayor LaCascia	$ 1,537.09	$ -	$ 117.59	$ -	$ -	$ -	$ 105.99	$ -	$ -	$ 3.23	$ 1,763.90
00048	Vice Mayor Block	$ 768.55	$ -	$ 58.79	$ -	$ -	$ -	$ 105.99	$ -	$ -	$ 1.61	$ 934.94
00024	Councilperson Downing	$ 768.55	$ -	$ 58.79	$ -	$ -	$ -	$ 105.99	$ -	$ -	$ 1.61	$ 934.94
00000	Councilperson Blethen	$ 768.55	$ -	$ 58.79	$ -	$ -	$ -	$ 105.99	$ -	$ -	$ 1.61	$ 934.94
00000	Councilperson Kimsey	$ 768.55	$ -	$ 58.79	$ -	$ -	$ -	$ 105.99	$ -	$ -	$ 1.61	$ 934.94
00011	Mayor Penton (Retired)*	$ 724.99	$ -	$ 55.46	$ -	$ -	$ -	$ -	$ -	$ -	$ 1.52	$ 781.97
Total Dept 511 - Legislative		**$ 5,336.27**	**$ -**	**$ 408.22**	**$ -**	**$ -**	**$ -**	**$ 529.95**	**$ -**	**$ -**	**$ 11.21**	**$ 6,285.65**
00042	Jackson, Patricia	$ 71,997.12	$ 4,800.00	$ 5,874.98	$ 6,042.48	$ 111.00	$ 190.68	$ 105.99	$ -	$ 4,535.82	$ 151.19	$ 93,809.26
Total Dept 512 - Executive		**$ 71,997.12**	**$ 4,800.00**	**$ 5,874.98**	**$ 6,042.48**	**$ 111.00**	**$ 190.68**	**$ 105.99**	**$ -**	**$ 4,535.82**	**$ 151.19**	**$ 93,809.26**
00000	Admin Asst**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Dept 513 - City Clerk		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
00017	Lawson, Pamela	$ 48,035.52	$ -	$ 3,674.72	$ 6,042.48	$ 111.00	$ 223.92	$ 105.99	$ -	$ 2,488.24	$ 100.87	$ 60,782.74
00018	Knowles, Joanna	$ 26,113.20	$ -	$ 1,997.66	$ 6,042.48	$ 111.00	$ 128.76	$ 105.99	$ -	$ 1,352.66	$ 54.84	$ 35,906.59
00038	Martinez, Smirna	$ 20,661.20	$ -	$ 1,580.58	$ 6,042.48	$ 111.00	$ 111.36	$ 105.99	$ -	$ 1,070.25	$ 43.39	$ 29,726.25
Total Dept 516 - Finance		**$ 94,809.92**	**$ -**	**$ 7,252.96**	**$ 18,127.44**	**$ 333.00**	**$ 464.04**	**$ 317.97**	**$ -**	**$ 4,911.15**	**$ 199.10**	**$ 126,415.58**
00034	Delp, Kathleen	$ 39,686.40	$ -	$ 3,036.01	$ 6,042.48	$ 111.00	$ 157.92	$ 105.99	$ -	$ 2,055.76	$ 83.34	$ 51,278.90
Total Dept 524 - Building		**$ 39,686.40**	**$ -**	**$ 3,036.01**	**$ 6,042.48**	**$ 111.00**	**$ 157.92**	**$ 105.99**	**$ -**	**$ 2,055.76**	**$ 83.34**	**$ 51,278.90**
00000	Vacant	$ -	$ -	$ -					$ -	$ -	$ -	$ -
Total Dept 529 - Code Enforcement		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
00005	Walker, Linda*	$ 25,119.36	$ -	$ 1,921.63	$ 7,241.28	$ 111.00	$ 162.24	$ 105.99	$ -	$ 1,301.18	$ 52.75	$ 36,015.43
00002	Forsburg, John*	$ 23,363.20	$ -	$ 1,787.28	$ 7,211.28	$ -	$ -	$ 105.99	$ -	$ 1,210.21	$ 1,628.42	$ 35,306.38
00010	Harmon, Clifton *	$ 19,082.56	$ -	$ 1,459.82	$ 823.20	$ -	$ -	$ 105.99	$ -	$ 988.48	$ 1,330.05	$ 23,790.10
Total Dept 541 - Streets		**$ 67,565.12**	**$ -**	**$ 5,168.73**	**$ 15,275.76**	**$ 111.00**	**$ 162.24**	**$ 317.97**	**$ -**	**$ 3,499.87**	**$ 3,011.22**	**$ 95,111.92**
00041	Barrett, Mary Ellin	$ 37,196.64	$ -	$ 2,845.54	$ 6,042.48	$ 111.00	$ 185.04	$ 105.99	$ -	$ 1,926.79	$ 78.11	$ 48,491.59
00043	Busch, Linda	$ 20,661.20	$ -	$ 1,580.58	$ 7,241.28	$ 111.00	$ 111.36	$ 105.99	$ -	$ 1,070.25	$ 43.39	$ 30,925.05
00000	Library Asst (New)*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Dept 571 - Library		**$ 57,857.84**	**$ -**	**$ 4,426.12**	**$ 13,283.76**	**$ 222.00**	**$ 296.40**	**$ 211.98**	**$ -**	**$ 2,997.04**	**$ 121.50**	**$ 79,416.64**
Total for All Depts/Funds		**$337,252.67**	**$ 4,800.00**	**$ 26,167.03**	**$ 58,771.92**	**$ 888.00**	**$ 1,271.28**	**$ 1,589.85**	**$ -**	**$ 17,999.64**	**$ 3,577.56**	**$ 452,317.95**

Notes:

1) The United Healthcare insurance rate is $503.54 per month per employee for FY13. We also pay a Medicare subsidiary to employees who are Medicare eligible (doing this significantly decreased the city's expense for those employees).

2) The FL Retirement System (FRS) total contribution rate is 9.30% of the city manager's gross payroll, and 8.18% of gross payroll for all other employees. As of July 1st, 2012, the city's portion of the regular employee's rate will increase from 4.91% to 5.18% of gross payroll, and for the city manager the city's rate will increase from 6.27% to 6.30% of gross payroll. All employee's will continue to pay 3% of the contribution rate.

BUDGET LINE ITEM

DESCRIPTIONS

City of Polk City

Budget Line Item Descriptions

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

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

City of Polk City

Budget Line Item Descriptions

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

City of Polk City

Budget Line Item Descriptions

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