CITY OF POLK CITY

APPROVED 2010-2011 BUDGET

BUILDING TODAY FOR A BETTER TOMORROW

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City of Polk City

City Council

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

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.

ORDINANCE 1266

AN ORDINANCE OF THE CITY OF POLK CITY OF POLK COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE CITY OF POLK CITY FOR FISCAL YEAR 2010-2011 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Polk City of Polk County, Florida on September 8th 2010, adopted a tentative Fiscal Year 2010-2011 millage rate following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City Council of the City of Polk City of Polk County, Florida, held a public hearing as required by Florida Statute 200.065 on September 21st, 2010 to establish the final millage rate for fiscal year 2010-2011; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Polk City has been certified by the County Property Appraiser to the City of Polk City as $ 66,582,955.

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

1. The fiscal year 2010-2011 operating millage rate for the City of Polk City is 8.6547 mills, which is less than the rolled back rate.
2. This ordinance shall take effect immediately upon its adoption.

INTRODUCED AND PASSED on First Reading the 8th day of September, 2010.

City of Polk City

Joe LaCascia, Mayor

Attest:

Patricia R. Jackson, City Clerk

PASSED AND DULY ADOPTED, on Second Reading with a quorum present and voting, by the City Council of City of Polk City, Florida, this 21 day of September, 2010.

City of Polk City

Acting City Manager

~~Joe LaGascia, Mayor~~

Trudy Block, Vice Mayor

Attest with Seal:

Patricia R. Jackson, City Clerk

Approved as to Correctness and Form:

Jeff Sullivan, City Attorney

ORDINANCE 1267

AN ORDINANCE OF THE CITY OF POLK CITY OF POLK COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2010-2011; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Polk City, Florida, on September 8th, 2010 and September 21st, 2010 held public hearings as required by Florida Statute 200.065; and

WHEREAS, the City Council of the City of Polk City, Florida set forth the appropriations and revenue estimate for the budget for fiscal year 2010-2011 in the amount of $3,807,243.00 as shown on the attached Exhibit A and incorporated herein.

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

1. The fiscal year 2010-2011 Final Budget is adopted.
2. This ordinance shall take effect immediately upon its passage.

INTRODUCED AND PASSED on First Reading the 8th day of September, 2010.

City of Polk City

Joe LaCascia, Mayor

Attest:

Patricia R. Jackson, City Clerk

PASSED AND DULY ADOPTED, on Second Reading with a quorum present and voting, by the City Council of City of Polk City, Florida, this 21 day of September, 2010.

City of Polk City

Acting City Manager

~~Joe LaCascia, Mayor~~ Trudy Block
Vice Mayor

Attest with Seal:

Patricia R. Jackson, City Clerk

Approved as to Correctness and Form:

Jeff Sullivan, City Attorney

CITY OF POLK CITY PROPOSED 2010-2011 BUDGET

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF POLK CITY ARE 5.63% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

		GENERAL FUND	SEWER FUND	WATER FUND	TOTAL
ESTIMATED REVENUES					
Ad Valorem Taxes	Millage Per	$ 553,342			$ 553,342
Local Option, Use & Fuel Taxes	$1000	$ 92,962			$ 92,962
Utility Taxes	8.6547	$ 127,921			$ 127,921
Communication Services Taxes		$ 106,940			$ 106,940
Local Business Taxes		$ 10,600			$ 10,600
Building Permits		$ 30,220			$ 30,220
Franchise Fees		$ 80,149			$ 80,149
Impact Fees		$ 18,891	$ 22,075	$ 8,735	$ 49,701
Other Permits and Fees		$ 1,152	$ 169,450	$ 94,253	$ 264,855
Grants and Aids		$ 25,000			$ 25,000
Intergovernmental Revenue		$ 162,589			$ 162,589
Charges For Services		$ 255,000	$ 750,000	$ 900,000	$ 1,905,000
Transportation User Fees		$ 17,942			$ 17,942
Culture/Recration		$ 4,500			$ 4,500
Fines & Forfeitures		$ 2,934			$ 2,934
Other Judgments, Fines, Forfeitures		$ 500		$ 42,867	$ 43,367
Interest and Other Earnings		$ 324	$ 180	$ 160	$ 664
Rents an Royalties		$ 1,000			$ 1,000
Other Miscellaneous Revenues		$ 5,082			$ 5,082
TOTAL SOURCES		**$ 1,497,048**	**$ 941,705**	**$ 1,046,015**	**$ 3,484,768**
Intragovernmental Transfers In		$ 25,288	$ 297,187	$ -	$ 322,475
Fund Balances/Reserves/Net Assets		$ -	$ -	$ -	$ -
TOTAL REVENUES, TRANSFERS & BALANCES		**$ 1,522,336**	**$ 1,238,892**	**$ 1,046,015**	**$ 3,807,243**
EXPENDITURES					
Culture and Recreation		$ 109,014			$ 109,014
General Government		$ 368,967			$ 368,967
Other Uses		$ 69,477			$ 69,477
Physical Environment		$ 295,971	$ 506,218	$ 464,848	$ 1,267,037
Public Safety		$ 189,942			$ 189,942
Transportation		$ 171,302			$ 171,302
Debt Service		$ 103,118	$ 575,599	$ 78,124	$ 756,841
Capital Outlay		$ 28,853	$ 135,000	$ 159,802	$ 323,655
TOTAL EXPENDITURES		**$ 1,336,644**	**$ 1,216,817**	**$ 702,774**	**$ 3,256,235**
Transfers Out		$ -	$ -	$ 322,475	$ 322,475
Fund Balances/Reserves/Net Assets		$ 185,692	$ 22,075	$ 20,766	$ 228,533
TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES		**$ 1,522,336**	**$ 1,238,892**	**$ 1,046,015**	**$ 3,807,243**

PAYROLL SUMMARY

PROPOSED EXPENDITURES

City of Polk City
Payroll & Benefits for FY11'

Employee ID	Employee	GF / WF %	.120 Proposed 2010-2011 Total Salary	.210 FICA Taxes 7.65%	.230 United Healthcare	.230 Reliance Life Insurance	.230 Reliance L.T.D.	.160 Bonuses (Christmas)	.220 ICMA	.220 FL Retirement	Total Benefits	.240 Workman's Comp
00011	Mayor LaCascia	GF 100%	$ 1,483.62	$ 113.50	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ 1,697.12	
00048	Vice Mayor Block	GF 100%	$ 741.81	$ 56.75	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ 898.56	
00025	Councilperson Adorno	GF 100%	$ 741.81	$ 56.75	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ 898.56	
00000	Councilperson Blethen	GF 100%	$ 741.81	$ 56.75	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ 898.56	
00000	Councilperson Kimsey	GF 100%	$ 741.81	$ 56.75	$ -	$ -	$ -	$ 100.00	$ -	$ -	$ 898.56	
00011	Mayor Penton (Retired)*	GF 100%	$ 724.99	$ 55.46	$ -	$ -	$ -	$ -	$ -	$ -	$ 780.45	
Total Dept 511 - Legislative			**$ 5,175.85**	**$ 395.95**	**$ -**	**$ -**	**$ -**	**$ 500.00**	**$ -**	**$ -**	**$ 6,071.80**	**$ 25.00**
00004	Carrier, Cory (Severance)	GF 100%	$ 29,206.00	$ 2,235.00	$ 2,079.00	$ 27.75	$ 110.01	$ -	$ 1,898.39	$ 3,831.83	$ 39,387.98	
00000	City Mngr - Vacant	GF 100%	$ 48,750.00	$ 3,729.38	$ 5,544.00	$ 74.00	$ 293.36	$ -	$ -	$ 6,396.00	$ 64,786.74	
Total Dept 512 - Executive			**$ 77,956.00**	**$ 5,964.38**	**$ 7,623.00**	**$ 101.75**	**$ 403.37**	**$ -**	**$ 1,898.39**	**$ 10,227.83**	**$ 104,174.71**	**$ 100.00**
00042	Jackson, Patricia	GF 100%	$ 31,197.92	$ 2,386.64	$ 8,316.00	$ 111.00	$ 190.68	$ 100.00	$ -	$ 3,073.00	$ 45,375.24	
Total Dept 513 - City Clerk			**$ 31,197.92**	**$ 2,386.64**	**$ 8,316.00**	**$ 111.00**	**$ 190.68**	**$ 100.00**	**$ -**	**$ 3,073.00**	**$ 45,375.24**	**$ 100.00**
00017	Lawson, Pamela	GF 100%	$ 36,635.04	$ 2,802.58	$ 8,316.00	$ 111.00	$ 223.92	$ 100.00	$ -	$ 3,608.55	$ 51,797.09	
00018	Knowles, Joanna	GF 100%	$ 23,006.88	$ 1,760.03	$ 8,316.00	$ 111.00	$ 128.76	$ 100.00	$ -	$ 2,266.18	$ 35,688.84	
Total Dept 516 - Finance			**$ 59,641.92**	**$ 4,562.61**	**$ 16,632.00**	**$ 222.00**	**$ 352.68**	**$ 200.00**	**$ -**	**$ 5,874.73**	**$ 87,485.94**	**$ 100.00**
00000	Vacant	GF 100%	$ 24,804.00	$ 1,897.51	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,701.51	
Total Dept 524 - Building			**$ 24,804.00**	**$ 1,897.51**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 26,701.51**	**$ 650.00**
00034	Delp, Kathleen	GF 100%	$ 25,833.60	$ 1,976.27	$ 8,316.00	$ 111.00	$ 157.92	$ 100.00	$ -	$ 2,544.61	$ 39,039.40	
Total Dept 529 - Code Enforcement			**$ 25,833.60**	**$ 1,976.27**	**$ 8,316.00**	**$ 111.00**	**$ 157.92**	**$ 100.00**	**$ -**	**$ 2,544.61**	**$ 39,039.40**	**$ 500.00**
00005	Walker, Linda	GF 100%	$ 26,544.96	$ 2,030.69	$ 8,316.00	$ 111.00	$ 162.24	$ 100.00	$ -	$ 2,614.68	$ 39,879.57	
00002	Forsburg, John*	GF 100%	$ 17,832.88	$ 1,364.22	$ 8,316.00	$ 111.00	$ -	$ 100.00	$ -	$ 1,756.54	$ 29,480.63	
00010	Harmon, Clifton *	GF 100%	$ 14,561.04	$ 1,113.92	$ -	$ 111.00	$ -	$ 100.00	$ -	$ 1,434.26	$ 17,320.22	
Total Dept 541 - Streets			**$ 58,938.88**	**$ 4,508.82**	**$ 16,632.00**	**$ 333.00**	**$ 162.24**	**$ 300.00**	**$ -**	**$ 5,805.48**	**$ 86,680.42**	**$ 3,500.00**
00041	Barrett, Mary Ellin	GF 100%	$ 30,288.96	$ 2,317.11	$ 8,316.00	$ 111.00	$ 185.04	$ 100.00	$ -	$ 2,983.46	$ 44,301.57	
00043	Busch, Linda*	GF 100%	$ 13,154.96	$ 1,006.35	$ 8,316.00	$ 111.00	$ 111.36	$ 100.00	$ -	$ 1,295.76	$ 24,095.44	
Total Dept 571 - Library			**$ 43,443.92**	**$ 3,323.46**	**$ 16,632.00**	**$ 222.00**	**$ 296.40**	**$ 200.00**	**$ -**	**$ 4,279.23**	**$ 68,397.01**	**$ 100.00**

City of Polk City
Payroll & Benefits for FY11'

Employee ID	Employee	GF / WF %	Proposed 2010-2011 Total Salary	FICA Taxes 7.65%	United Healthcare	Reliance Life Insurance	Reliance L.T.D.	Bonuses (Christmas)	ICMA	FL Retirement	Total Benefits	Workman's Comp
			.120	.210	.230	.230	.230	.160	.220	.220		.240
00038	Martinez, Smirna	WF 100%	$ 18,214.56	$ 1,393.41	$ 8,316.00	$ 111.00	$ 115.80	$ 100.00	$ -	$ 1,794.13	$ 30,044.91	
Total Dept 518 - Water Admin			**$ 18,214.56**	**$ 1,393.41**	**$ 8,316.00**	**$ 111.00**	**$ 115.80**	**$ 100.00**	**$ -**	**$ 1,794.13**	**$ 30,044.91**	**$ 50.00**
00044	O' Coggin, Howard	WF 100%	$ 20,161.44	$ 1,542.35	$ 8,316.00	$ 111.00	$ 102.96	$ 100.00	$ -	$ 1,985.90	$ 32,319.65	
00045	Vince, Joseph	WF 100%	$ 24,354.72	$ 1,863.14	$ 8,316.00	$ 111.00	$ 102.96	$ 100.00	$ -	$ 2,398.94	$ 37,246.76	
00000	Vacant - Water Operations	WF 100%	$ 18,720.00	$ 1,432.08	$ 8,316.00	$ 111.00	$ 102.96	$ 100.00	$ -	$ 1,843.92	$ 30,625.96	
00000	Vacant - Water Operations	WF 100%	$ 18,720.00	$ 1,432.08	$ 8,316.00	$ 111.00	$ 102.96	$ 100.00	$ -	$ 1,843.92	$ 30,625.96	
Total Dept 533 - Water Operations			**$ 81,956.16**	**$ 6,269.65**	**$ 33,264.00**	**$ 444.00**	**$ 411.84**	**$ 400.00**	**$ -**	**$ 8,072.68**	**$ 130,818.33**	**$ 6,000.00**
Total for All Depts/Funds			**$427,162.81**	**$ 32,678.70**	**$ 115,731.00**	**$ 1,655.75**	**$ 2,090.93**	**$ 1,900.00**	**$ 1,898.39**	**$ 41,671.68**	**$ 624,789.26**	**$ 11,125.00**

Breakdown by Fund:

General Fund =	$326,992.09	$ 25,015.64	$ 74,151.00	$ 1,100.75	$ 1,563.29	$ 1,400.00	$ 1,898.39	$ 31,804.87	$ 463,926.02	$ 5,075.00
Water Fund =	$100,170.72	$ 7,663.06	$ 41,580.00	$ 555.00	$ 527.64	$ 500.00	$ -	$ 9,866.82	$ 160,863.24	$ 6,050.00
	$427,162.81	$ 32,678.70	$ 115,731.00	$ 1,655.75	$ 2,090.93	$ 1,900.00	$ 1,898.39	$ 41,671.68	$ 624,789.26	$ 11,125.00

Notes:
1) Included a 2.32% COLA for council.
2) Includes a 23% rate increase to our United Healthcare.
3) FL Retirement is calculated as 13.12% of the city manager's gross payroll, and 9.85% of gross payroll for all other employees.
4) ICMA Retirement is calculated at 6.5% of ex-city manager Cory Carrier's gross payroll as part of her agreement.

GENERAL FUND

ESTIMATED REVENUES

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-311-000	**AD VALOREM TAXES**					
01-311-100	Ad Valorem Taxes	$609,242.00	$622,509.63	$553,342.00	$553,342.00	
		$609,242.00	$622,509.63	$553,342.00	$553,342.00	**-9.18%**
01-312-000	**LOCAL OPTION, USE & FUEL TAXES**					
01-312-300	9th Cent Gas Tax	$9,000.00	$5,171.85	$10,398.00	$10,398.00	
01-312-400	Local Option Gas Tax	$50,076.00	$32,693.92	$50,763.00	$50,763.00	
01-312-410	New Local Option Gas Tax	$30,965.00	$20,503.93	$31,801.00	$31,801.00	
		$90,041.00	***$58,369.70***	***$92,962.00***	***$92,962.00***	**3.24%**
01-314-000	**UTILITY TAX**					
01-314-100	Electric	$80,000.00	$56,698.24	$86,440.00	$86,440.00	
01-314-300	Water	$23,000.00	$20,121.27	$35,000.00	$35,000.00	
01-314-400	Gas	$4,000.00	$3,937.97	$6,481.00	$6,481.00	
		$107,000.00	***$80,757.48***	***$127,921.00***	***$127,921.00***	**19.55%**
01-315-000	**COMMUNICATIONS SERVICES TAX**					
01-315-100	Communications Services Tax	$93,732.34	$73,269.32	$106,940.00	$106,940.00	
		$93,732.34	***$73,269.32***	***$106,940.00***	***$106,940.00***	**14.09%**
01-316-000	**LOCAL BUSINESS TAX**					
01-316-100	Local Business Licenses	$10,000.00	$272.84	$10,600.00	$10,600.00	
		$10,000.00	***$272.84***	***$10,600.00***	***$10,600.00***	**6.00%**
01-322-000	**BUILDING PERMITS**					
01-322-100	Building Permits	$12,500.00	$5,343.28	$9,907.00	$9,907.00	
01-322-101	Bldg Permit - Plan Checking	$6,000.00	$2,445.26	$4,573.00	$4,573.00	
01-322-102	Bldg Permit - Admin Fee	$1,000.00	$700.00	$1,160.00	$1,160.00	
01-322-103	Bldg Permit - Electrical	$3,000.00	$2,125.00	$3,850.00	$3,850.00	
01-322-104	Bldg Permit - Plumbing	$2,000.00	$1,150.00	$1,900.00	$1,900.00	
01-322-105	Bldg Permit - Mechanical	$1,500.00	$1,325.00	$2,650.00	$2,650.00	
01-322-106	Bldg Permit - T Pole	$250.00	$150.00	$300.00	$300.00	
01-322-107	Bldg Permit - Cert of Occupancy	$700.00	$180.00	$360.00	$360.00	
01-322-108	Bldg Permit - Inspections	$3,000.00	$3,240.00	$5,520.00	$5,520.00	
01-322-109	Bldg Permit - Demolition	$50.00	$0.00	$0.00	$0.00	
01-322-110	Bldg Permit - Sign Fee	$0.00	$0.00	$0.00	$0.00	
01-322-190	Impact Fee Retainage	$1,500.00	$0.00	$0.00	$0.00	
01-322-200	DCA Radon - Retainage	$50.00	$0.00	$0.00	$0.00	
01-322-300	BCAIB - Retainage	$50.00	$0.00	$0.00	$0.00	
01-322-400	Variance Request Fees	$0.00	$0.00	$0.00	$0.00	
01-322-500	Development Fees	$3,500.00	$0.00	$0.00	$0.00	
		$35,100.00	***$16,658.54***	***$30,220.00***	***$30,220.00***	**-13.90%**
01-323-000	**FRANCHISE FEES**					

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-323-100	Electric	$55,000.00	$26,233.29	$52,467.00	$52,467.00	
01-323-200	Gas	$0.00	$0.00	$0.00	$0.00	
01-323-300	Solid Waste	$20,000.00	$13,901.81	$27,682.00	$27,682.00	
		$75,000.00	***$40,135.10***	***$80,149.00***	***$80,149.00***	**6.87%**
01-324-000	**IMPACT FEES**					
01-324-110	Public Safety Impact Fee	$12,500.00	$3,960.40	$4,951.00	$4,951.00	
01-324-310	Transportation Impact Fee	$0.00	$0.00	$0.00	$0.00	
01-324-610	Parks & Recreation Impact Fee	$15,000.00	$4,160.00	$5,200.00	$5,200.00	
01-324-710	Public Facilities Impact Fee	$17,500.00	$6,992.04	$8,740.00	$8,740.00	
		$45,000.00	***$15,112.44***	***$18,891.00***	***$18,891.00***	**-58.02%**
01-329-000	**OTHER PERMITS AND FEES**					
01-329-100	Contractors Registration	$500.00	$10.00	$200.00	$200.00	
01-329-200	Other Lic./Fees/Permits	$2,000.00	$660.00	$952.00	$952.00	
01-331-000	GRANTS & AIDS - FEDERAL	$0.00	$0.00	$0.00	$0.00	
01-331-300	Community Cleanup Grant	$0.00	$0.00	$0.00	$0.00	
		$2,500.00	***$670.00***	***$1,152.00***	***$1,152.00***	**-53.92%**
01-331-510	**CDBG**					
01-331-530	CDBG - Pond	$0.00	$0.00	$0.00	$0.00	
01-331-700	FRDAP Grants	$0.00	$14,245.73	$0.00	$0.00	
01-331-701	Library Coop Funding	$25,000.00	$25,000.00	$25,000.00	$25,000.00	
		$25,000.00	***$39,245.73***	***$25,000.00***	***$25,000.00***	**0.00%**
01-334-000	**GRANTS & AIDS - STATE**					
01-334-900	CIBR Grants	$0.00	$0.00	$0.00	$0.00	
		$0.00	***$0.00***	***$0.00***	***$0.00***	**0.00%**
01-335-000	**INTERGOVERNMENTAL REVENUE**					
01-335-120	MRS - State Sales Tax	$52,403.00	$34,452.72	$51,975.00	$51,975.00	
01-335-122	SRS - 8th Cent. Motor Fuel Tax	$20,878.00	$14,053.68	$21,202.00	$21,202.00	
01-335-123	MRS - Municipal Fuel Tax	$0.00	$4.88	$7.00	$7.00	
01-335-140	Mobile Home License	$5,000.00	$4,089.53	$6,832.00	$6,832.00	
01-335-150	Alcoholic Beverage License	$500.00	$279.68	$500.00	$500.00	
01-335-180	Half-Cent Sales Tax	$82,024.00	$54,550.47	$82,073.00	$82,073.00	
		$160,805.00	***$107,430.96***	***$162,589.00***	***$162,589.00***	**1.11%**
01-337-000	**GRANTS FROM OTHER LOCAL UNITS**					
01-337-700	Library Grants	$0.00	$0.00	$0.00	$0.00	
		$0.00	***$0.00***	***$0.00***	***$0.00***	**0.00%**
01-340-000	**CHARGES FOR SERVICES**					
01-340-400	Solid Waste	$230,000.00	$168,701.27	$240,000.00	$240,000.00	
01-340-700	Stormwater Utility Fees	$16,900.00	$9,670.50	$14,500.00	$14,500.00	

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-340-900	Notary Fees	$750.00	$355.00	$500.00	$500.00	
		$247,650.00	***$178,726.77***	***$255,000.00***	***$255,000.00***	**2.97%**
01-344-000	**TRANSPORTATION USER FEES**					
01-344-900	FDOT Maintenance Agreement	$17,942.00	$13,456.41	$17,942.00	$17,942.00	
		$17,942.00	***$13,456.41***	***$17,942.00***	***$17,942.00***	**0.00%**
01-347-000	**CULTURE/RECREATION**					
01-347-100	Library Income	$3,250.00	$3,564.30	$4,500.00	$4,500.00	
		$3,250.00	***$3,564.30***	***$4,500.00***	***$4,500.00***	**38.46%**
01-351-000	**FINES & FORFEITURES**					
01-351-110	Police Fines	$500.00	$212.40	$350.00	$350.00	
01-351-120	Police Education	$500.00	$0.00	$0.00	$0.00	
01-351-200	C.I. 56.4%	$2,340.00	$1,485.72	$2,584.00	$2,584.00	
01-351-300	Code Enforcement Fines	$600.00	$0.00	$0.00	$0.00	
		$3,940.00	***$1,698.12***	***$2,934.00***	***$2,934.00***	**-25.53%**
01-359-000	**OTHER JUDGEMENTS, FINES, FORFEITURES**					
01-359-100	Other Fines and/or Forfeitures	$1,000.00	$256.93	$500.00	$500.00	
01-359-200	Non Sufficient Funds	$0.00	$0.00	$0.00	$0.00	
01-359-300	Late Fees	$100.00	$0.00	$0.00	$0.00	
		$1,100.00	***$256.93***	***$500.00***	***$500.00***	**-54.55%**
01-361-000	**INTEREST AND OTHER EARNINGS**					
01-361-100	Interest Income	$1,000.00	$243.01	$324.00	$324.00	
		$1,000.00	***$243.01***	***$324.00***	***$324.00***	**-67.60%**
01-362-000	**RENTS AND ROYALTIES**					
01-362-100	Activity Center Rentals	$1,000.00	$500.00	$1,000.00	$1,000.00	
		$1,000.00	***$500.00***	***$1,000.00***	***$1,000.00***	**0.00%**
01-365-000	**SALE OF SURPLUS MATERIALS AND SCRAP**					
01-365-100	Sales of Surplus Property	$0.00	$0.00	$0.00	$0.00	
		$0.00	***$0.00***	***$0.00***	***$0.00***	**0.00%**
01-366-000	**CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES**					
01-366-100	Private Donations	$0.00	$705.00	$0.00	$0.00	
01-366-200	Revenue from Brick Sales	$0.00	$100.00	$0.00	$0.00	
		$0.00	***$805.00***	***$0.00***	***$0.00***	**0.00%**
01-369-000	**OTHER MISCELLANEOUS REVENUES**					
01-369-100	Misc. Income	$1,000.00	$2,964.83	$4,632.00	$4,632.00	
01-369-110	Refund of Overpayments	$0.00	$0.00	$0.00	$0.00	
01-369-200	Transfer From Street Funds	$0.00	$0.00	$0.00	$0.00	
01-369-300	Reappropriation of Surplus	$0.00	$0.00	$0.00	$0.00	
01-369-400	Insurance Proceeds	$0.00	$14,338.08	$0.00	$0.00	

City of Polk City Budget Worksheet
General Fund Revenues

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-369-500	Refund of State Gas Tax	$500.00	$271.28	$450.00	$450.00	
01-369-600	Reimbursed Cost-Code Enf	$0.00	$0.00	$0.00	$0.00	
		$1,500.00	***$17,574.19***	***$5,082.00***	***$5,082.00***	**238.80%**
01-381-000	**INTRAGOVERNMENTAL TRANSFERS IN**					
01-381-200	Transfer From Water Fund	$195,000.00	$35,000.00	$25,288.00	$25,288.00	
		$195,000.00	***$35,000.00***	***$25,288.00***	***$25,288.00***	**-87.03%**
01-385-000	**BOND PROCEEDS**					
01-385-100	Bond Proceeds	$0.00	$0.00	$0.00	$0.00	
		$0.00	***$0.00***	***$0.00***	***$0.00***	**0.00%**
01-386-000	**INTRAGOVERNMENTAL TRANSFERS**					
01-386-100	USDA Grant Proceeds	$0.00	$0.00	$0.00	$0.00	
		$0.00	***$0.00***	***$0.00***	***$0.00***	**0.00%**
01-389-000	**PROPRIETARY NON-OPERATING SOURCES**					
01-389-901	Hurricane Charley	$0.00	$0.00	$0.00	$0.00	
01-389-902	Hurricane Frances	$0.00	$0.00	$0.00	$0.00	
01-389-903	Hurricane Jeanne	$0.00	$0.00	$0.00	$0.00	
		$0.00	***$0.00***	***$0.00***	***$0.00***	**0.00%**
	TOTAL GENERAL FUND REVENUES	**$1,725,802.34**	**$1,306,256.47**	**$1,522,336.00**	**$1,522,336.00**	**-11.79%**

GENERAL FUND

PROPOSED EXPENDITURES

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-511-100	**LEGISLATIVE - PERSONNEL EXPENSES**						
01-511-110	Executive Salaries - Legislative	$ -	$ -	$ -	$ -	$ -	
01-511-120	Regular Salary - Wages - Legislative	$ 4,350	$ 2,960	$ 5,176	$ 5,176	$ 5,176	
01-511-160	Bonuses and Gift Certificates - Legislat	$ -	$ -	$ 500	$ 500	$ 500	
01-511-210	Fica Taxes - Legislative	$ 333	$ 227	$ 396	$ 396	$ 396	
01-511-240	Worker's Compensation - Legislative	$ 27	$ 8	$ 25	$ 25	$ 25	
		$ 4,710	$ 3,195	$ 6,097	$ 6,097	$ 6,097	
01-511-300	**LEGISLATIVE - OPERATING EXPENSES**						
01-511-310	Professional Services - Legislative	$ -	$ 200	$ -	$ -	$ -	
01-511-400	Travel and Training - Legislative	$ -	$ 587	$ 5,000	$ -	$ -	
01-511-410	Communication Services - Legislative	$ -	$ 11	$ -	$ -	$ -	
01-511-440	Rentals and Leases - Legislative	$ -	$ 210	$ -	$ -	$ -	
01-511-480	Promo Activities & Legal Ads - Legislati	$ 2,000	$ 202	$ 1,500	$ 500	$ 500	
01-511-510	Office Supplies - Legislative	$ 400	$ 167	$ 250	$ 250	$ 250	
01-511-520	Operating Supplies - Legislative	$ 250	$ 490	$ 250	$ 250	$ 250	
01-511-540	Books, Pub., Sub., & Memberships - Legis	$ 2,000	$ 1,275	$ 2,000	$ 1,500	$ 1,500	
		$ 4,650	$ 3,142	$ 9,000	$ 2,500	$ 2,500	
01-511-600	**LEGISLATIVE - CAPITAL OUTLAY**						
01-511-640	Machinery & Equipment - Legislative	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	
	DEPARTMENT TOTAL	**$ 9,360**	**$ 6,337**	**$ 15,097**	**$ 8,597**	**$ 8,597**	**-8.15%**

City of Polk City Budget Worksheet

LEGISLATIVE - 511

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
00011	Mayor LaCascia	$ 1,449.98	$ 33.64	$ 1,483.62	$ -	$ 1,483.62	N/A	$ 1,483.62	
00000	Vice Mayor Block	$ 724.99	$ 16.82	$ 741.81	$ -	$ 741.81	N/A	$ 741.81	
00025	Councilperson Adorno	$ 724.99	$ 16.82	$ 741.81	$ -	$ 741.81	N/A	$ 741.81	
00000	Councilperson Blethen	$ 724.99	$ 16.82	$ 741.81	$ -	$ 741.81	N/A	$ 741.81	
00000	Councilperson Kimsey	$ 724.99	$ 16.82	$ 741.81	$ -	$ 741.81	N/A	$ 741.81	
00011	Mayor Penton (Retired)*	$ 724.99	$ 16.82	$ 724.99	$ -	$ 724.99	N/A	$ 724.99	
	Total Department	**$ 5,074.93**	**$ 117.74**	**$ 5,175.85**	**$ -**	**$ 5,175.85**	**$ -**	**$ 5,175.85**	

Under the City of Polk City Charter provision C-8(A) "The compensation of Council Members will be increased each year based on the Federal Cost of Living Index formula." The cost of living allowance for 2010 is 2.32%. 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	Description	Justification
Operating Expenses				
400	Travel and Training	$ 5,000.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	These funds are requested for attendance at the FLC Conference, EMO classes, and Ridge League of Cities. It also allows the Mayor to attend the Florida League of Mayors meetings, all of which are important sources of information relating to the changes in the laws and rulings for municipalities.
480	Promo Activities & Legal Ads	$ 1,500.00	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	This expense is for a variety of activities that council decide upon each year. For example it may be used for citizen recognition, awards, ect.
510	Office Supplies	$ 250.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	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	$ 250.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Expenditures for the general office supplies needed for the day-to-day operations of the city. This includes CDs, postage, etc.
540	Books, Publications, Subscriptions & Memberships	$ 2,000.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	Membership to the Florida League of Cities, Ridge league, East Polk Committee of 100, Florida league of Mayors, and Sam's club. This also includes the subscription to several magazines for council.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-512-100	**EXECUTIVE - PERSONNEL EXPENSES**						
01-512-120	Regular Salary - Wages - Executive	$ 104,554	$ 76,674	$ 140,772	$ 77,956	$ 77,956	
01-512-130	Other Salaries and Wages - Executive	$ 5,200	$ 3,800	$ 5,200	$ 3,600	$ 3,600	
01-512-140	Overtime - Executive	$ -	$ -	$ -	$ -	$ -	
01-512-160	Bonuses and Gift Certificates - Executiv	$ -	$ -	$ 175	$ 15,000	$ 15,000	
01-512-210	Fica Taxes - Executive	$ 7,998	$ 6,235	$ 8,386	$ 5,965	$ 5,965	
01-512-220	Retirement Contribution - Executive	$ 12,653	$ 13,459	$ 18,794	$ 12,126	$ 12,126	
01-512-230	Life & Health Insurance - Executive	$ 14,154	$ 10,802	$ 20,000	$ 8,128	$ 8,128	
01-512-240	Worker's Compensation - Executive	$ 750	$ 114	$ 200	$ 100	$ 100	
		$ 145,309	$ 111,084	$ 193,527	$ 122,875	$ 122,875	
01-512-300	**EXECUTIVE - OPERATING EXPENSES**						
01-512-310	Professional Services - Executive	$ 100	$ 175	$ 100	$ 200	$ 200	
01-512-400	Travel and Training - Executive	$ -	$ -	$ 5,000	$ 2,000	$ 2,000	
01-512-410	Communication Services - Executive	$ -	$ 330	$ -	$ -	$ -	
01-512-420	Education Reimbursement - Executive	$ -	$ -	$ -	$ -	$ -	
01-512-460	Repairs and Maintenance - Executive	$ -	$ -	$ 100	$ 100	$ 100	
01-512-470	Printing and Reproduction - Executive	$ -	$ -	$ 100	$ 100	$ 100	
01-512-480	Promo Activities & Legal Ads - Executive	$ 500	$ -	$ 250	$ -	$ -	
01-512-510	Office Supplies - Executive	$ 750	$ 165	$ 500	$ 350	$ 350	
01-512-520	Operating Supplies - Executive	$ 1,000	$ 635	$ 500	$ 850	$ 850	
01-512-540	Books, Pub., Sub., & Memberships - Execu	$ 2,000	$ 1,046	$ 1,500	$ 1,500	$ 1,500	
		$ 4,350	$ 2,351	$ 8,050	$ 5,100	$ 5,100	
01-512-600	**EXECUTIVE - CAPITAL OUTLAY**						
01-512-630	Improvements Other than Building - Execu	$ -	$ -	$ -	$ -	$ -	
01-512-640	Machinery & Equipment - Executive	$ -	$ -	$ -	$ -	$ -	
01-512-660	Books, Pub.& Library Materials - Executi	$ -	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	$ -	
	DEPARTMENT TOTAL	**$ 149,659**	**$ 113,434**	**$ 201,577**	**$ 127,975**	**$ 127,975**	**-14.49%**

City of Polk City Budget Worksheet

CITY MANAGER - 512

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Reinstatement of Prior Salary	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
00000	City Mngr - Vacant	$ -	$ -	$ -	$ -	$ -	$ 48,750.00	N/A	$ 48,750.00	$ 26.04
00004	*Carrier, Cory								$ 29,206.00	
	*Severance Pay									
	Total Department	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 48,750.00**	**$ -**	**$ 77,956.00**	

City of Polk City Budget Worksheet

Fund: General **Department: 512** Executive

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 100.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	These funds are used for computer support services throughout the year.
400	Travel and Training	$ 5,000.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	These funds are requested for attendance at the FLC, 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.
460	Repairs & Maintenance	$ 100.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Repairs to equipment from normal day to day wear and tear.
470	Printing & Reproduction	$ 100.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	City letterhead and business cards.
480	Promo Activities & Legal Ads	$ 250.00	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	Legal ads that must be placed throughout the year.
510	Office Supplies	$ 500.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	Paper, pens, computer supplies, filing materials, etc
520	Operating Supplies	$ 500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Postage and forms required for the operation of the city. Computer software updates.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
540	Books, Publications, Subscriptions & Memberships	$ 1,500.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	Membership in FCCMA and ICMA for Manager and Assistant.
Capital Expenditures				
640	Machinery & Equipment		Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	None Requested.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-513-100	**CITY CLERK - PERSONNEL EXPENSES**						
01-513-120	Regular Salary - Wages - City Clerk	49,412.00	35,672.62	56,186.00	31,198.00	31,198.00	
01-513-130	Other Salaries and Wages - City Clerk	0.00	0.00	0.00	0.00	0.00	
01-513-140	Overtime - City Clerk	0.00	0.00	747.00	0.00	0.00	
01-513-160	Bonuses and Gift Certificates - City Cle	0.00	0.00	200.00	100.00	100.00	
01-513-210	Fica Taxes - City Clerk	3,780.00	2,755.58	4,356.00	2,387.00	2,387.00	
01-513-220	Retirement Contribution - City Clerk	4,867.00	4,289.50	5,608.00	3,073.00	3,073.00	
01-513-230	Life & Health Insurance - City Clerk	13,817.00	10,657.89	15,706.00	8,618.00	8,618.00	
01-513-240	Worker's Compensation - City Clerk	372.00	59.39	100.00	50.00	50.00	
		72,248.00	53,434.98	82,903.00	45,426.00	45,426.00	
01-513-300	**CITY CLERK - OPERATING EXPENSES**						
01-513-310	Professional Services - City Clerk	500.00	4,199.30	5,500.00	5,500.00	5,500.00	
01-513-400	Travel and Training - City Clerk	0.00	0.00	2,500.00	1,000.00	1,000.00	
01-513-410	Communication Services - City Clerk	0.00	0.00	0.00	0.00	0.00	
01-513-420	Education Reimbursement - City Clerk	0.00	0.00	0.00	0.00	0.00	
01-513-460	Repairs and Maintenance - City Clerk	100.00	0.00	100.00	100.00	100.00	
01-513-470	Printing and Reproduction - City Clerk	1,500.00	400.00	2,000.00	2,000.00	2,000.00	
01-513-480	Promo Activities & Legal Ads - City Cler	100.00	0.00	0.00	0.00	0.00	
01-513-492	Recording & Other Fees - City Clerk	750.00	700.00	700.00	700.00	700.00	
01-513-510	Office Supplies - City Clerk	750.00	356.36	800.00	800.00	800.00	
01-513-520	Operating Supplies - City Clerk	1,000.00	637.52	1,000.00	1,000.00	1,000.00	
01-513-540	Books, Pub., Sub., & Memberships - City	1,000.00	140.00	800.00	800.00	800.00	
		5,700.00	6,433.18	13,400.00	11,900.00	11,900.00	
01-513-600	**CITY CLERK - CAPITAL OUTLAY**						
01-513-630	Improvements Other than Building - City	0.00	0.00	0.00	0.00	0.00	
01-513-640	Machinery & Equipment - City Clerk	250.00	0.00	0.00	0.00	0.00	
01-513-660	Books, Pub.& Library Materials - City Cl	0.00	0.00	0.00	0.00	0.00	
		250.00	0.00	0.00	0.00	0.00	
	DEPARTMENT TOTAL	**78,198.00**	**59,868.16**	**96,303.00**	**57,326.00**	**57,326.00**	**-26.69%**

City of Polk City Budget Worksheet

CITY CLERK - 513

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Reinstatement of Prior Salary	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
00042	Jackson, Patricia	$ 31,197.92	$ -	$ 31,197.92	$ -	$ -	$ 31,197.92	N/A	$ 31,197.92	$ 16.67
00038	Martinez, Smirna	$ 18,214.56	$ -	$ 18,214.56	$ -	$ -	$ -	$ -	$ -	$ -
	*Moved to Water Fund Administration.									
	Total Department	**$ 49,412.48**	**$ -**	**$ 49,412.48**	**$ -**	**$ -**	**$ 31,197.92**	**$ -**	**$ 31,197.92**	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$5,500	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	To cover expenses incurred for computer maintenance such as programming and update; it also includes updates and support for the Questys Program (approximately $4,200)
400	Travel and Training	$2,500.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	Expenses for conferences/institutes, lodging, mileage (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	$0.00	Reimbursement for higher education directly related to position or job duties.	None Requested
460	Repairs & Maintenance	$100	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	To cover expenses for repair
470	Printing & Reproduction	$2,000	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	To cover the expense of Code Supplements, Unified Land Development Code and Supplements, and Annual Municipal Code web publication fee for Code of Ordinances, Business License Forms, Envelopes, etc. (Code of Ordinance supplement was $1,627 last year)
480	Promo Activities & Legal Ads	$0.00	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	Legal ads are done under legal counsel
492	Recording & Other Fees	$700	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	Recording of documents such as deeds, interlocal agreements, annexations etc.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
510	Office Supplies	$800	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	To cover the expense of regular stock items, and office supplies needed to properly run the City Clerk's office.
520	Operating Supplies	$1,000	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Postage Expenses, Postage refill for postage meter, and other supplies.
540	Books, Publications, Subscriptions & Memberships	$800	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	To cover the membership dues for IIMC, FACC, Notary, Quality Cities magazines, Florida State Statutes, etc.
Capital Expenditures				
640	Machinery & Equipment	$0.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	In the event the need arises to purchase or update existing machinery/equipment

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-514-300	**LEGAL COUNSEL - OPERATING EXPENSES**						
01-514-310	Professional Services - Legal Counsel	20,000.00	15,277.78	30,000.00	25,000.00	25,000.00	
01-514-312	Professional Services - Other - Legal Co	0.00	0.00	0.00	0.00	17,000.00	
01-514-400	Travel and Training - Legal Counsel	0.00	0.00	0.00	0.00	0.00	
01-514-470	Printing and Reproduction - Legal Counse	250.00	0.00	200.00	0.00	0.00	
01-514-480	Promo Activities & Legal Ads - Legal Cou	7,000.00	2,953.18	7,000.00	5,000.00	6,000.00	
01-514-490	Other Current Charges - Legal Counsel	200.00	0.00	100.00	100.00	100.00	
01-514-492	Recording & Other Fees - Legal Counsel	200.00	0.00	200.00	0.00	0.00	
		27,650.00	18,230.96	37,500.00	30,100.00	48,100.00	
01-514-600	**LEGAL COUNSEL - CAPITAL OUTLAY**						
01-514-640	Machinery & Equipment - Legal Counsel	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	
	DEPARTMENT TOTAL	**27,650.00**	**18,230.96**	**37,500.00**	**30,100.00**	**48,100.00**	**73.96%**

City of Polk City Budget Worksheet

Fund: General **Department: 514** Legal Council

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 30,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Services of the city attorney and special attorneys.
312	Professional Services – Other	$ 17,000.00	Contracted services that are support for employee	Professional assistance requested and or required by the city attorney $10,000. Plus $7,000 for the GF's portion of the NGN agreement.
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	Florida Association of Municipal Attorney conference.
470	Printing & Reproduction	$ 200.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Forms, business cards, etc.
480	Promo Activities & Legal Ads	$ 7,000.00	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	Legal advertisements
490	Other Current Charges	$ 100.00	Expenses of the City that are not classified elsewhere.	Misc. expenses of the city attorney
492	Recording & Other Fees	$ 200.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	Recording fees for the clerk of courts.
Capital Expenditures				
640	Machinery & Equipment	$ -	Included in this category are expenditures for	None Requested

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-515-300	**COMPREHENSIVE PLANNING - OPERATING EXPEN**						
01-515-310	Professional Services - Comp Planning	25,000.00	18,750.00	30,000.00	30,000.00	30,000.00	
01-515-311	Engineering Services - Comp Planning	0.00	0.00	0.00	0.00	0.00	
01-515-470	Printing and Reproduction - Comp Plannin	0.00	0.00	0.00	0.00	0.00	
01-515-480	Promo Activities & Legal Ads - Comp Plan	0.00	0.00	0.00	0.00	0.00	
01-515-492	Recording & Other Fees - Comp Planning	0.00	0.00	0.00	0.00	0.00	
01-515-540	Books, Pub., Sub., & Memberships - Comp	0.00	0.00	0.00	0.00	0.00	
		25,000.00	18,750.00	30,000.00	30,000.00	30,000.00	
	DEPARTMENT TOTAL	**25,000.00**	**18,750.00**	**30,000.00**	**30,000.00**	**30,000.00**	**20.00%**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 30,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	This funding is for the citys annual contract with Central Florida Regional Planning Council. In addition there is extra funding allocated to cover the costs of the citys E.A.R. which is due.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-516-100	**FINANCE AND ACCOUNTING - PERSONNEL EXPE**						
01-516-120	Regular Salary - Wages - Fin & Acctng	80,702.00	28,865.79	29,821.00	59,642.00	59,642.00	
01-516-140	Overtime - Fin & Acctng	0.00	0.00	0.00	0.00	0.00	
01-516-160	Bonuses and Gift Certificates - Fin & Ac	0.00	0.00	100.00	200.00	200.00	
01-516-210	Fica Taxes - Fin & Acctng	6,174.00	2,225.71	2,282.00	4,563.00	4,563.00	
01-516-220	Retirement Contribution - Fin & Acctng	7,949.00	2,498.21	2,938.00	5,875.00	5,875.00	
01-516-230	Life & Health Insurance - Fin & Acctng	20,766.00	7,691.02	7,839.00	17,207.00	17,207.00	
01-516-240	Worker's Compensation - Fin & Acctng	600.00	83.72	600.00	100.00	100.00	
		116,191.00	41,364.45	43,580.00	87,587.00	87,587.00	
01-516-300	**FINANCE AND ACCOUNTING - OPERATING EXPEN**						
01-516-320	Accounting and Auditing - Fin & Acctng	0.00	8,468.51	0.00	0.00	0.00	
01-516-400	Travel and Training - Fin & Acctng	0.00	0.00	1,000.00	1,000.00	1,000.00	
01-516-410	Communication Services - Fin & Acctng	0.00	0.00	0.00	0.00	0.00	
01-516-420	Education Reimbursement - Fin & Acctng	0.00	0.00	3,500.00	3,500.00	3,500.00	
01-516-440	Rentals and Leases - Fin & Acctng	0.00	0.00	1,632.00	1,632.00	1,632.00	
01-516-450	Liability Insurance - Fin & Acctng	0.00	0.00	0.00	0.00	0.00	
01-516-460	Repairs and Maintenance - Fin & Acctng	650.00	573.74	500.00	650.00	650.00	
01-516-470	Printing and Reproduction - Fin & Acctng	0.00	0.00	500.00	500.00	500.00	
01-516-480	Promo Activities & Legal Ads - Fin & Acc	0.00	0.00	0.00	0.00	0.00	
01-516-492	Recording & Other Fees - Fin & Acctng	0.00	0.00	0.00	0.00	0.00	
01-516-493	Equipment Rental - Fin & Acctng	3,200.00	0.00	0.00	0.00	0.00	
01-516-510	Office Supplies - Fin & Acctng	1,200.00	307.15	750.00	600.00	600.00	
01-516-520	Operating Supplies - Fin & Acctng	500.00	1,658.92	1,000.00	1,250.00	1,250.00	
01-516-540	Books, Pub., Sub., & Memberships - Fin &	250.00	0.00	250.00	250.00	250.00	
		5,800.00	11,008.32	9,132.00	9,382.00	9,382.00	
01-516-600	**FINANCE AND ACCOUNTING - CAPITAL OUTLAY**						
01-516-630	Improvements Other than Building - Fin &	0.00	0.00	0.00	0.00	0.00	
01-516-640	Machinery & Equipment - Fin & Acctng	4,667.00	9,334.50	9,335.00	9,335.00	9,335.00	
01-516-660	Books, Pub.& Library Materials - Fin & A	0.00	0.00	0.00	0.00	0.00	
		4,667.00	9,334.50	9,335.00	9,335.00	9,335.00	
	DEPARTMENT TOTAL	**126,658.00**	**61,707.27**	**62,047.00**	**106,304.00**	**106,304.00**	**-16.07%**

City of Polk City Budget Worksheet

FINANCE AND ACCOUNTING - 516

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Reinstatement of Prior Salary	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
00017	Lawson, Pamela	$ 36,635.04		$ 36,635.04	$ -		$ 36,635.04	N/A	$ 36,635.04	$ 19.57
00018	Knowles, Joanna	$ 23,006.88		$ 23,006.88	$ -		$ 23,006.88	N/A	$ 23,006.88	$ 12.29
	Total Department	**$ 59,641.92**	**$ -**	**$ 59,641.92**	**$ -**	**$ -**	**$ 59,641.92**	**$ -**	**$ 59,641.92**	

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	Description	Justification
Operating Expenses				
320	Accounting & Auditing	$ -	Cost of services for our annual audit.	
400	Travel and Training	$ 1,000.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	These funds are requested for attendance at the FGFOA School of Government Finance and the FGFOA Annual Conference, both of which are important sources of information relating to the proper accounting for this municipality, including any proposed changes to the State of Florida's uniform accounting system and property tax system. Also included in this budget request are payments for attendance at the Ridge League meetings and attendance at the DOR Trim Workshop.
420	Education Reimbursement	$ 3,500.00	Reimbursement for higher education directly related to position or job duties.	Estimated reimbursement for Joanna Knowles to begin taking college courses majoring in accounting.
440	Rentals & Leases	$ 1,632.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	This account includes the Finance department's share of the equipment leases for the postage machine, letter folder/envelope stuffer, and the copier/printer. Budgeted $864 for Konica Maintenance (Copier) and $768 for Hasler Maintenance (Postage Machine & Letter Folding Machine).
450	Liability Insurance	$ -	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	
460	Repairs & Maintenance	$ 500.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	This budget amount is an estimate of maintenance or repair of any office machinery used specifically by this department. Projected expenses to Rapid Tech for computer maintenance are included in this line item.
470	Printing & Reproduction	$ 500.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	This amount is required for the purchase of office forms, envelopes, accounts payable and payroll checks as well as any costs associated with the preparation of the budget reports.
480	Promo Activities & Legal Ads	$ -	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	No probable expenses of this nature are known or expected at this time.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
510	Office Supplies	$ 750.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	These materials are necessary as normal operating expenses of this department.
520	Operating Supplies	$ 1,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Items in this account include supplies needed to operate.
540	Books, Publications, Subscriptions & Memberships	$ 250.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	The expenses budgeted here include the Finance Director's membership in the FGFOA and costs for subscriptions to government finance and HR publications.
Capital Expenditures				
640	Machinery & Equipment	$ 9,335.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	2nd of 2 equal payments for our new MCSJ financial program we signed a contract for in FY09'.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-517-700	**DEBT SERVICE PAYMENTS**						
01-517-710	Principal - Debt Service Pmts	32,930.00	0.00	34,289.00	34,289.00	34,289.00	
01-517-720	Interest - Debt Service Pmts	69,159.00	0.00	67,800.00	67,800.00	67,800.00	
01-517-733	Mandated Reserve - Debt Service Pmts	1,029.00	0.00	1,029.00	1,029.00	1,029.00	
		103,118.00	0.00	103,118.00	103,118.00	103,118.00	
	DEPARTMENT TOTAL	**103,118.00**	**0.00**	**103,118.00**	**103,118.00**	**103,118.00**	**0.00%**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Debt Service				
710	Principal	$ 34,289.00	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	Debt Service for the Polk City Government Center
720	Interest	$ 67,800.00	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	Debt Service for the Polk City Government Center
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	$ 1,029.00	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve	Debt Service Reserves for the Polk City Government Center

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-521-300	**LAW ENFORCEMENT - OPERATING EXPENSES**						
01-521-305	Contract Labor - Law Enf	0.00	0.00	433,975.00	100,000.00	100,000.00	
01-521-310	Professional Services - Law Enf	310,000.00	326,498.92	0.00	0.00	0.00	
01-521-410	Communication Services - Law Enf	0.00	140.70	0.00	0.00	0.00	
01-521-460	Repairs and Maintenance - Law Enf	750.00	474.00	750.00	750.00	750.00	
01-521-510	Office Supplies - Law Enf	250.00	0.00	250.00	250.00	250.00	
01-521-520	Operating Supplies - Law Enf	0.00	0.00	0.00	0.00	0.00	
		311,000.00	327,113.62	434,975.00	101,000.00	101,000.00	
01-521-600	**LAW ENFORCEMENT - CAPITAL OUTLAY**						
01-521-640	Machinery & Equipment - Law Enf	0.00	1,904.47	0.00	0.00	0.00	
		0.00	1,904.47	0.00	0.00	0.00	
	DEPARTMENT TOTAL	**311,000.00**	**329,018.09**	**434,975.00**	**101,000.00**	**101,000.00**	**-67.52%**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 100,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Annual contract amount for FY11'. *Reduce staff to 1 sergeant.
460	Repairs & Maintenance	$ 750.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	In order to utilize the radar for traffic enforcement operations it needs to be calibrated and certified bi-annually. Minor repairs are sometimes needed to ensure the unit remains operational.
510	Office Supplies	$ 250.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	The supplies are necessary for law enforcement operations, including but not limited to, the documentation of Offense/Incident Reports and other written communications, patrol notices, Crime Stoppers Bulletins, etc.
520	Operating Supplies	$ -	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-524-100	**BUILDING AND ZONING - PERSONNEL EXPENSES**						
01-524-120	Regular Salary - Wages - Bldg & Zoning	49,608.00	7,393.50	19,176.00	24,804.00	24,804.00	
01-524-140	Overtime - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
01-524-160	Bonuses and Gift Certificates - Bldg & Z	0.00	0.00	34.00	0.00	0.00	
01-524-210	Fica Taxes - Bldg & Zoning	3,795.00	619.53	1,467.00	1,898.00	1,898.00	
01-524-220	Retirement Contribution - Bldg & Zoning	4,886.00	892.72	473.00	0.00	0.00	
01-524-230	Life & Health Insurance - Bldg & Zoning	7,061.00	1,258.62	3,983.00	0.00	0.00	
01-524-240	Worker's Compensation - Bldg & Zoning	6,603.00	1,058.28	1,300.00	650.00	650.00	
		71,953.00	11,222.65	26,433.00	27,352.00	27,352.00	
01-524-300	**BUILDING AND ZONING - OPERATING EXPENSES**						
01-524-310	Professional Services - Bldg & Zoning	4,500.00	4,794.50	8,500.00	11,500.00	11,500.00	
01-524-311	Engineering Services - Bldg & Zoning	0.00	0.00	5,000.00	5,000.00	5,000.00	
01-524-312	Professional Services - Other - Bldg & Z	1,500.00	0.00	1,000.00	1,000.00	1,000.00	
01-524-400	Travel and Training - Bldg & Zoning	12.00	0.00	0.00	0.00	0.00	
01-524-410	Communication Services - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
01-524-420	Education Reimbursement - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
01-524-460	Repairs and Maintenance - Bldg & Zoning	250.00	236.96	400.00	400.00	400.00	
01-524-470	Printing and Reproduction - Bldg & Zonin	0.00	0.00	150.00	150.00	150.00	
01-524-480	Promo Activities & Legal Ads - Bldg & Zo	0.00	0.00	400.00	400.00	400.00	
01-524-492	Recording & Other Fees - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
01-524-493	Equipment Rental - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
01-524-510	Office Supplies - Bldg & Zoning	150.00	0.00	500.00	500.00	500.00	
01-524-520	Operating Supplies - Bldg & Zoning	600.00	634.70	800.00	800.00	800.00	
01-524-540	Books, Pub., Sub., & Memberships - Bldg	500.00	0.00	2,250.00	250.00	250.00	
		7,512.00	5,666.16	19,000.00	20,000.00	20,000.00	
01-524-600	**BUILDING AND ZONING - CAPITAL OUTLAY**						
01-524-630	Improvements Other than Building - Bldg	0.00	0.00	0.00	0.00	0.00	
01-524-640	Machinery & Equipment - Bldg & Zoning	0.00	0.00	2,500.00	0.00	0.00	
01-524-660	Books, Pub.& Library Materials - Bldg &	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	2,500.00	0.00	0.00	
	DEPARTMENT TOTAL	**79,465.00**	**16,888.81**	**47,933.00**	**47,352.00**	**47,352.00**	**-40.41%**

City of Polk City Budget Worksheet

BUILDING AND ZONING - 524

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Reinstatement of Prior Salary	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
00016	Kniffen, Gene	$ 49,608.00			$ -		$ -	N/A	$ -	$ -
00000	Vacant			$ 24,804.00			$ 24,804.00	N/A	$ 24,804.00	$ 13.25
	Total Department	**$ 49,608.00**	**$ -**	**$ 24,804.00**	**$ -**	**$ -**	**$ 24,804.00**	**$ -**	**$ 24,804.00**	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 8,500.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Inspection fee are running approx. $570.00 per month which is offset by $30.00 inspection fee charged builder, and additional $1,500 for other required services.
311	Engineering Services	$5,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	To complete drainage certification on Railroad heigths, other retentsion certification
312	Professional Services – Other	$ 1,000.00	Contracted services that are support for employee	
400	Travel and Training		Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
460	Repairs & Maintenance	$ 400.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	konica minolta business
470	Printing & Reproduction	$ 150.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	With ability to print off our printers both card and letter head only need supplies.
480	Promo Activities & Legal Ads	$ 400.00	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	Legal fees for back up to the building dept. for review of any cases forwarded to code enforcement and the need for representation and review of documents for developments and code.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
492	Recording & Other Fees	$ -	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	None Requested
493	Equipment Rental	$ -	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	None Requested
510	Office Supplies	$ 500.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	supplies of the day to day use in the building dept
520	Operating Supplies	$ 800.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Supplies needed in the day to day of the operation of the Building Dept.
540	Books, Publications, Subscriptions & Memberships	$ 2,250.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	need to get a new set of building code book as changed and set SS for office and code enforcement along with membership to the southern building code and new set of building code books.
Capital Expenditures				
630	Improvements Other Than Buildings	$ -	Included in this category are expenditures for capital improvements over $500.00 in a given	None Requested
640	Machinery & Equipment	$2,500.00	Included in this category are expenditures for	10 drawer plan filling cabinet to file city plans and developments.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-529-100	**CODE ENFORCEMENT - PERSONNEL EXPENSES**						
01-529-120	Regular Salary - Wages - Code Enf	25,834.00	8,592.22	14,685.00	25,834.00	25,834.00	
01-529-140	Overtime - Code Enf	250.00	0.00	0.00	0.00	0.00	
01-529-160	Bonuses and Gift Certificates - Code Enf	0.00	0.00	50.00	100.00	100.00	
01-529-210	Fica Taxes - Code Enf	2,135.00	645.75	1,124.00	1,976.00	1,976.00	
01-529-220	Retirement Contribution - Code Enf	2,749.00	932.32	1,447.00	2,545.00	2,545.00	
01-529-230	Life & Health Insurance - Code Enf	6,915.00	2,767.29	3,910.00	8,585.00	8,585.00	
01-529-240	Worker's Compensation - Code Enf	3,037.00	490.06	750.00	500.00	500.00	
		40,920.00	13,427.64	21,966.00	39,540.00	39,540.00	
01-529-300	**CODE ENFORCEMENT - OPERATING EXPENSES**						
01-529-310	Professional Services - Code Enf	0.00	0.00	0.00	0.00	0.00	
01-529-400	Travel and Training - Code Enf	0.00	0.00	0.00	0.00	0.00	
01-529-410	Communication Services - Code Enf	0.00	0.00	0.00	0.00	0.00	
01-529-420	Education Reimbursement - Code Enf	0.00	0.00	0.00	0.00	0.00	
01-529-460	Repairs and Maintenance - Code Enf	0.00	0.00	0.00	0.00	0.00	
01-529-464	Vehicle Fuel - Code Enf	500.00	286.92	500.00	500.00	500.00	
01-529-465	Vehicle Maintenance - Code Enf	500.00	0.00	500.00	500.00	500.00	
01-529-470	Printing and Reproduction - Code Enf	200.00	0.00	0.00	0.00	0.00	
01-529-480	Promo Activities & Legal Ads - Code Enf	0.00	0.00	0.00	0.00	0.00	
01-529-492	Recording & Other Fees - Code Enf	150.00	0.00	150.00	150.00	150.00	
01-529-493	Equipment Rental - Code Enf	0.00	0.00	0.00	0.00	0.00	
01-529-510	Office Supplies - Code Enf	150.00	11.86	100.00	100.00	100.00	
01-529-520	Operating Supplies - Code Enf	750.00	634.70	100.00	800.00	800.00	
01-529-540	Books, Pub., Sub., & Memberships - Code	100.00	0.00	0.00	0.00	0.00	
		2,350.00	933.48	1,350.00	2,050.00	2,050.00	
01-529-600	**CODE ENFORCEMENT - CAPITAL OUTLAY**						
01-529-630	Improvements Other than Building - Code	0.00	0.00	0.00	0.00	0.00	
01-529-640	Machinery & Equipment - Code Enf	0.00	0.00	0.00	0.00	0.00	
01-529-660	Books, Pub.& Library Materials - Code En	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	
	DEPARTMENT TOTAL	**43,270.00**	**14,361.12**	**23,316.00**	**41,590.00**	**41,590.00**	**-3.88%**

City of Polk City Budget Worksheet

CODE ENFORCEMENT - 529

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Reinstatement of Prior Salary	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
00034	Delp, Kathleen	$ 25,833.60		$ 25,833.60	$ -		$ 25,833.60	N/A	$ 25,833.60	$ 13.80
	Total Department	**$ 25,833.60**	**$ -**	**$ 25,833.60**	**$ -**	**$ -**	**$ 25,833.60**	**$ -**	**$ 25,833.60**	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	None Requested
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
460	Repairs & Maintenance	$ -	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	None Requested
464	Vehicle Fuel	$ 500.00	Gasoline and diesel for the city's fleet of vehicles.	Fuel for SUV
465	Vehicle Maintenance	$ 500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance for SUV
470	Printing & Reproduction	$ -	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	None Requested
480	Promo Activities & Legal Ads	$ -	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	None Requested
492	Recording & Other Fees	$ 150.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	This amount represents recording fees for liens and other documents with the Clerk of Courts office.
493	Equipment Rental	$ -	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	None Requested

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
510	Office Supplies	$ 100.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	supplies for files, printing pictures etc
520	Operating Supplies	$ 100.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Postage for violation notices and letters
540	Books, Publications, Subscriptions & Memberships	$ -	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	None Requested
Capital Expenditures				
630	Improvements Other Than Buildings	$ -	Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	
640	Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-534-300	**REFUSE/SANITATION - OPERATING EXPENSES**						
01-534-341	Refuse Disposal - Residential - Refuse/S	110,224.00	67,138.74	106,470.00	106,000.00	106,000.00	
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	78,150.00	78,962.89	102,445.00	101,000.00	101,000.00	
01-534-343	Recycling - Refuse/Sanitation	0.00	0.00	0.00	0.00	0.00	
		188,374.00	146,101.63	208,915.00	207,000.00	207,000.00	
	DEPARTMENT TOTAL	**188,374.00**	**146,101.63**	**208,915.00**	**207,000.00**	**207,000.00**	**9.89%**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
341	Refuse Disposal – Residential	$ 106,470.00	Amounts paid by the City for the collection and disposal of curbside refuse. This amount is offset by the monthly collection of garbage fees.	
342	Refuse Disposal – Commercial	$ 102,445.00	Amounts paid by the City for the collection and disposal of commercial dumpster refuse. This amount is offset by the monthly collection of garbage fees.	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-539-300	**GEN GOV'T BUILDINGS - OPERATING EXPENSES**						
01-539-310	Professional Services - Gen Gov't Bldgs	15,000.00	9,656.53	19,524.00	19,524.00	19,524.00	
01-539-312	Professional Services - Other - Gen Gov'	0.00	2,533.25	0.00	0.00	0.00	
01-539-313	Professional Services - Activity Center	0.00	0.00	0.00	0.00	0.00	
01-539-315	Inmate Labor - Gen Gov't Bldgs	0.00	0.00	5,647.00	5,647.00	5,647.00	
01-539-411	City Hall - Communication - Gen Gov't Bl	17,500.00	13,480.95	25,500.00	20,000.00	20,000.00	
01-539-412	Activity Center - Communication - Gen Go	0.00	287.66	800.00	600.00	600.00	
01-539-413	Public Works - Communication - Gen Gov't	0.00	481.87	3,500.00	500.00	500.00	
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	10,800.00	5,844.19	19,852.00	14,000.00	14,000.00	
01-539-432	Activity Center - Utilities - Gen Gov't	1,000.00	151.39	951.00	500.00	500.00	
01-539-433	Public Works - Utilities - Gen Gov't Bld	2,000.00	8,317.36	1,193.00	12,000.00	12,000.00	
01-539-440	Rentals and Leases - Gen Gov't Bldgs	1,020.00	510.00	0.00	0.00	0.00	
01-539-461	City Hall - Repairs & Maint - Gen Gov't	3,250.00	4,028.29	7,000.00	6,000.00	6,000.00	
01-539-462	Activity Center - Repairs & Maint - Gen	750.00	220.09	2,250.00	1,200.00	1,200.00	
01-539-463	Public Works - Repairs & Maint - Gen Gov	1,500.00	430.31	2,700.00	1,500.00	1,500.00	
01-539-470	Printing and Reproduction - Gen Gov't Bl	0.00	150.00	0.00	0.00	0.00	
01-539-510	Office Supplies - Gen Gov't Bldgs	2,300.00	1,538.39	3,551.00	2,000.00	2,000.00	
01-539-521	City Hall - Operating Supplies - Gen Gov	4,700.00	2,495.18	6,768.00	4,500.00	4,500.00	
01-539-522	Activity Center - Operating Supplies - G	250.00	0.00	750.00	500.00	500.00	
01-539-523	Public Works - Operating Supplies - Gen	500.00	58.05	750.00	500.00	500.00	
		60,570.00	50,183.51	100,736.00	88,971.00	88,971.00	
01-539-600	**GEN GOV'T BUILDINGS - CAPITAL OUTLAY**						
01-539-620	Buildings - Gen Gov't Bldgs	0.00	0.00	0.00	0.00	0.00	
01-539-631	City Hall - Improv. O/T Bldgs - Gen Gov'	0.00	0.00	0.00	0.00	0.00	
01-539-632	Activity Center - Improv. O/T Bldgs - Ge	0.00	0.00	0.00	0.00	0.00	
01-539-633	Public Works - Improv. O/T Bldgs - Gen G	0.00	0.00	7,500.00	0.00	0.00	
01-539-641	City Hall - Mach. & Equipment - Gen Gov'	0.00	0.00	0.00	0.00	0.00	
01-539-642	Activity Center - Mach. & Equipment - Ge	0.00	0.00	0.00	0.00	0.00	
01-539-643	Public Works - Mach. & Equipment - Gen G	0.00	0.00	0.00	0.00	0.00	
01-539-650	Construction in Progress - Gen Gov't Bld	0.00	1,800.00	0.00	0.00	0.00	
		0.00	1,800.00	7,500.00	0.00	0.00	
	DEPARTMENT TOTAL	**60,570.00**	**51,983.51**	**108,236.00**	**88,971.00**	**88,971.00**	**46.89%**

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 thr

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 19,524.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	I T service and software support etc.
315	Inmate Labor	$ 5,647.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	State correctional contract of labor
411	City Hall – Communication	$ 25,500.00	Expenditures for communication services utilized by the City.	Brighthouse, nextel, AT&T, Comtel and Paetec
412	Woman's Club – Communication	$ 800.00	Expenditures for communication services utilized by the City.	Telephone service
413	Public Works - Communication	$ 3,500.00	Expenditures for communication services utilized by the City.	Telephone service
431	City Hall – Utilities	$ 19,852.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Polk City Utilities, Lakeland Electric
432	Woman's Club – Utilities	$ 951.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Polk City Utilities, Lakeland Electric
433	Public Works – Utilities	$ 1,193.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by	Polk City Utilities, Lakeland Electric
440	Rentals and Leases	$ -	Expenditures for the rental and/or lease of office equipment used by the city to complete work for which we do not own the equipment.	Ace storage rental - we have move out of and no fees charged to this account.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
461	City Hall – Repairs & Maintenance	$ 7,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Rountine maintenance on the building and grounds.Keeping City Hall appearance acceptable.
462	Woman's Club – Repairs & Maintenance	$ 2,250.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Rountine maintenance on the building and grounds.This includes the inmate cleaning the office each day and the 1 time a week they trim and edge and clean out side of building
463	Public Works – Repairs & Maintenance	$ 2,700.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Rountine maintenance on the building and grounds.This includes the inmate cleaning the office each day and the 1 time a week they trim and edge and clean out side of building
510	Office Supplies	$ 3,550.62	Expenditures for the general office supplies needed for the day-to-day operations of the city. Such purchases include paper, pens, computer supplies, filing materials, etc.	paper, paper clips, ink for printers and copiers etc
521	City Hall – Operating Supplies	$ 6,767.72	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Supplies needed to upkeep the buildings and the grounds, janitorial items.
522	Woman's Club – Operating Supplies	$ 750.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Supplies needed to upkeep the buildings and the grounds.
523	Public Works – Operating Supplies	$ 750.00	Expenditures for the day-to-day operations of the	Supplies needed to upkeep the buildings and the grounds.
Capital Expenditures				
631	City Hall – Improvements Other Than Buildings	$ -	Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	None Requested
632	Woman's Club – Improvements Other Than Buildings	$ -	Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	None Requested
633	Public Works – Improvements Other Than Buildings	$ 7,500.00	Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	in need of new roof, not leaking yet

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
641	City Hall – Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other e	None Requested
642	Woman's Club – Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other e	None Requested
643	Public Works - Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other e	None Requested
650	Construction in Progress	$ -	Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year	None Requested
660	Books, Publications & Library Materials	$ -	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.	None Requested

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-541-100	**ROADS & STREETS - PERSONNEL EXPENSES**						
01-541-120	Regular Salary - Wages - Roads & Streets	102,224.00	29,122.39	44,701.00	58,939.00	58,939.00	
01-541-130	Other Salaries and Wages - Roads & Stree	1,300.00	300.00	0.00	0.00	0.00	
01-541-140	Overtime - Roads & Streets	8,790.00	0.00	4,391.00	0.00	0.00	
01-541-160	Bonuses and Gift Certificates - Roads &	0.00	0.00	225.00	300.00	300.00	
01-541-210	Fica Taxes - Roads & Streets	8,592.00	1,953.07	3,756.00	4,509.00	4,509.00	
01-541-220	Retirement Contribution - Roads & Street	11,063.00	3,365.74	4,836.00	5,806.00	5,806.00	
01-541-230	Life & Health Insurance - Roads & Street	34,157.00	11,716.89	9,729.00	17,127.00	17,127.00	
01-541-240	Worker's Compensation - Roads & Streets	7,846.00	6,211.88	3,500.00	3,500.00	3,500.00	
		173,972.00	52,669.97	71,138.00	90,181.00	90,181.00	
01-541-300	**ROADS & STREETS - OPERATING EXPENSES**						
01-541-305	Contract Labor - Roads & Streets	0.00	0.00	0.00	0.00	0.00	
01-541-310	Professional Services - Roads & Streets	1,000.00	10,542.99	1,000.00	1,000.00	1,000.00	
01-541-311	Engineering Services - Roads & Streets	1,000.00	0.00	1,000.00	1,000.00	1,000.00	
01-541-315	Inmate Labor - Roads & Streets	21,800.00	14,822.58	16,941.00	16,941.00	16,941.00	
01-541-400	Travel and Training - Roads & Streets	500.00	0.00	200.00	200.00	200.00	
01-541-410	Communication Services - Roads & Streets	0.00	304.85	0.00	1,200.00	1,200.00	
01-541-420	Education Reimbursement - Roads & Street	250.00	0.00	0.00	0.00	0.00	
01-541-430	Utilities - Roads & Streets	28,000.00	15,490.64	24,400.00	24,400.00	24,400.00	
01-541-440	Rentals and Leases - Roads & Streets	500.00	736.00	500.00	250.00	250.00	
01-541-460	Repairs and Maintenance - Roads & Street	7,500.00	4,877.21	2,500.00	2,500.00	2,500.00	
01-541-464	Vehicle Fuel - Roads & Streets	3,750.00	3,191.20	3,750.00	3,750.00	3,750.00	
01-541-465	Vehicle Maintenance - Roads & Streets	4,875.00	1,794.60	9,875.00	9,875.00	9,875.00	
01-541-480	Promo Activities & Legal Ads - Roads & S	0.00	0.00	0.00	0.00	0.00	
01-541-492	Recording & Other Fees - Roads & Streets	150.00	250.83	150.00	0.00	0.00	
01-541-493	Equipment Rental - Roads & Streets	500.00	0.00	500.00	200.00	200.00	
01-541-510	Office Supplies - Roads & Streets	250.00	0.00	250.00	250.00	250.00	
01-541-520	Operating Supplies - Roads & Streets	5,000.00	1,206.40	10,555.00	10,555.00	10,555.00	
01-541-524	Chemicals - Roads & Streets	500.00	0.00	500.00	500.00	500.00	
01-541-525	Uniforms - Roads & Streets	2,500.00	796.87	0.00	0.00	0.00	
01-541-530	Road Materials & Supplies - Roads & Stre	10,000.00	0.00	70,500.00	8,500.00	8,500.00	
01-541-540	Books, Pub., Sub., & Memberships - Roads	500.00	0.00	500.00	0.00	0.00	
		88,575.00	54,014.17	143,121.00	81,121.00	81,121.00	
01-541-600	**ROADS & STREETS - CAPITAL OUTLAY**						
01-541-610	Land - Roads & Streets	0.00	0.00	0.00	0.00	0.00	
01-541-620	Buildings - Roads & Streets	0.00	0.00	0.00	0.00	0.00	
01-541-630	Improvements Other than Building - Roads	0.00	0.00	500,000.00	0.00	0.00	
01-541-635	Pond Restoration - Roads & Streets	0.00	0.00	0.00	0.00	0.00	
01-541-640	Machinery & Equipment - Roads & Streets	7,500.00	0.00	7,500.00	0.00	0.00	
01-541-650	Construction in Progress - Roads & Stree	0.00	0.00	0.00	0.00	0.00	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-541-660	Books, Pub.& Library Materials - Roads &	0.00	0.00	0.00	0.00	0.00	
		7,500.00	0.00	507,500.00	0.00	0.00	
	DEPARTMENT TOTAL	**270,047.00**	**106,684.14**	**721,759.00**	**171,302.00**	**171,302.00**	**-36.57%**

City of Polk City Budget Worksheet

STREETS - 541

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Reinstatement of Prior Salary	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
00005	Walker, Linda	$ 26,544.96		$ 26,544.96	$ -		$ 26,544.96		$ 26,544.96	$ 14.18
00002	Forsburg, John*	$ 17,832.88		$ 17,832.88	$ -		$ 17,832.88		$ 17,832.88	$ 13.19
00010	Harmon, Clifton *	$ 14,561.04		$ 14,561.04	$ -		$ 14,561.04		$ 14,561.04	$ 10.77
	Total Department	**$ 58,938.88**	**$ -**	**$ 58,938.88**	**$ -**	**$ -**	**$ 58,938.88**	**$ -**	**$ 58,938.88**	

*This is a 26 hour per week position.

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 1,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Hiring a electrician or anyone that specializes in roadwork repair. Services that are needed that no one in the department has the skill level to perform.
311	Engineering Services	$ 1,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
315	Inmate Labor	$ 16,941.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	Inmate services are needed because the department is under staffed. The inmates helps the department complete daily activities and small projects. Per 2010 contract with dept of correction
400	Travel and Training	$ 200.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	Travel and training that is needed for city employees to equipped them with the skills that is needed to performs public works dutie
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	None Requested
430	Utilities	$ 24,400.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Street Lighting
440	Rentals & Leases	$ 500.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	Equipment that is needed to perform task around the City, that the City doesn't have.
460	Repairs & Maintenance	$ 2,500.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	$2,500 misc equipment repair
464	Vehicle Fuel	$ 3,750.00	Gasoline and diesel for the city's fleet of vehicles.	Fuel to operate the streets truck

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
465	Vehicle Maintenance	$ 9,875.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance (oil change, brakes, tires, wiper blades). Repair of john deer tractor transmission,seat, hoses, etc $5,000.00 the repair of the john deer is a guess estmate we can not do without tractor untill fail.
480	Promo Activities & Legal Ads	$ -	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	None Requested
492	Recording & Other Fees	$ 150.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	Recording of any right of ways that may be needed, none foreseen
493	Equipment Rental	$ 500.00	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	Renting equipment that is needed to complete task and projects (dump trucks, pressure washer, packer)
510	Office Supplies	$ 250.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	Buying pencils, pens, paper. These items are needed for daily tasks.
520	Operating Supplies	$ 10,555.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Daily operating supplies to maintain the department
524	Chemicals	$ 500.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Buying the needed chemicals to keep lawns green and absent of insects.
525	Uniforms		Uniform expense for the public works department. This includes safety clothing and work boots.	Do not furnish uniforms to employee anymore
530	Road Materials & Supplies	$70,500.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	$2,500.00 pot hole repair, $6,500.00 Sidewalk repair citrus grove area and some misc spots, $51,000.00 Street re-surfacing project for some misc back spots just a bandage to start. Old and damaged sign replacement $4,000.00

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
540	Books, Publications, Subscriptions & Memberships	$ 500.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	Purchase of books for Roads and Streets for reference on street and parks repair.
Capital Expenditures				
630	improvement other than buildings	$500,000.00		Road and street resurfacing for: Ivyland rd to abby intersection $17,280, Palmetto Ln W.$15,120.00 and Palmetto Ln E. to Mat. Williams intersection $18,000, Citrus Grove S to Arborvitae intersection $37,944, Arborvitae W. $11,520 and Arborvitae E. to Bougainvillea intersection $21,600, Carter to Honeybee $64,800, All Markenloop $79,560, Honeybee $115,200, All bayberry $80,100, All persimmon Dr $10,800. all crape myrtle Ln. $25,920
640	Machinery & Equipment	$ 7,500.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	$5,000.00 a portion of used flat bed dump truck, to carry asphalt more than one ton at a time to fix pot holes plus fill, trash as needed

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-571-100	**LIBRARY - PERSONNEL EXPENSES**						
01-571-120	Regular Salary - Wages - Library	53,893.00	36,177.41	43,444.00	43,444.00	43,444.00	
01-571-140	Overtime - Library	0.00	21.89	0.00	0.00	0.00	
01-571-160	Bonuses and Gift Certificates - Library	0.00	0.00	200.00	200.00	200.00	
01-571-210	Fica Taxes - Library	4,123.00	2,790.77	3,324.00	3,324.00	3,324.00	
01-571-220	Retirement Contribution - Library	5,308.00	3,723.06	4,280.00	4,280.00	4,280.00	
01-571-230	Life & Health Insurance - Library	13,812.00	10,071.71	15,620.00	17,151.00	17,151.00	
01-571-240	Worker's Compensation - Library	381.00	56.22	100.00	100.00	100.00	
		77,517.00	52,841.06	66,968.00	68,499.00	68,499.00	
01-571-300	**LIBRARY - OPERATING EXPENSES**						
01-571-312	Professional Services - Other - Library	0.00	0.00	500.00	500.00	500.00	
01-571-400	Travel and Training - Library	0.00	20.00	500.00	500.00	500.00	
01-571-410	Communication Services - Library	1,400.00	966.74	1,400.00	1,400.00	1,400.00	
01-571-420	Education Reimbursement - Library	4,500.00	2,536.61	3,000.00	3,000.00	3,000.00	
01-571-430	Utilities - Library	3,500.00	2,436.56	3,971.00	3,971.00	3,971.00	
01-571-440	Rentals and Leases - Library	0.00	0.00	0.00	0.00	0.00	
01-571-460	Repairs and Maintenance - Library	1,200.00	669.98	1,100.00	1,100.00	1,100.00	
01-571-470	Printing and Reproduction - Library	0.00	0.00	0.00	0.00	0.00	
01-571-480	Promo Activities & Legal Ads - Library	1,000.00	33.85	1,000.00	1,000.00	1,000.00	
01-571-510	Office Supplies - Library	1,200.00	382.21	600.00	600.00	600.00	
01-571-520	Operating Supplies - Library	2,200.00	1,009.85	1,800.00	1,800.00	1,800.00	
01-571-540	Books, Pub., Sub., & Memberships - Libra	600.00	178.36	600.00	600.00	600.00	
		15,600.00	8,234.16	14,471.00	14,471.00	14,471.00	
01-571-600	**LIBRARY - CAPITAL OUTLAY**						
01-571-610	Land - Library	0.00	0.00	0.00	0.00	0.00	
01-571-620	Buildings - Library	0.00	0.00	0.00	0.00	0.00	
01-571-630	Improvements Other than Building - Libra	0.00	2,715.64	0.00	0.00	0.00	
01-571-640	Machinery & Equipment - Library	7,500.00	1,821.00	7,500.00	2,000.00	2,000.00	
01-571-650	Construction in Progress - Library	0.00	0.00	0.00	0.00	0.00	
01-571-660	Books, Pub.& Library Materials - Library	12,000.00	3,454.06	14,000.00	14,000.00	14,000.00	
		19,500.00	7,990.70	21,500.00	16,000.00	16,000.00	
	DEPARTMENT TOTALS	**112,617.00**	**69,065.92**	**102,939.00**	**98,970.00**	**98,970.00**	**-12.12%**

City of Polk City Budget Worksheet

LIBRARY - 571

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Reinstatement of Prior Salary	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
00041	Barrett, Mary Ellin	$ 30,288.96		$ 30,288.96	$ -		$ 30,288.96	N/A	$ 30,288.96	$ 16.18
00043	Busch, Linda	$ 13,154.96		$ 13,154.96	$ -		$ 13,154.96	N/A	$ 13,154.96	$ 9.73
	Total Department	**$ 43,443.92**	**$ -**	**$ 43,443.92**	**$ -**	**$ -**	**$ 43,443.92**	**$ -**	**$ 43,443.92**	

City of Polk City Budget Worksheet

Fund: General **Department: 571** Library

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ -	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Cleaning Services, pest control etc.
312	Professional Services – Other	$500.00	Contracted services that are support for employee	Library programs for the Summer reading program.
400	Travel and Training	$500.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	Continuing staff development of library skills potentially Florida Library Director's meeting or State Library Conference.
410	Communication Services	$1,400.00	Expenditures for communication services utilized by the City.	Phone service with fax capability that library users are paying a fee to utilize.
420	Education Reimbursement	$ 3,000.00	Reimbursement for higher education directly related to position or job duties.	To meet the suggested staff education requirements of the Polk County Library Cooperative.
430	Utilities	$3,971.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Electric, water, sewer services
460	Repairs & Maintenance	$1,100.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Upkeep of building, computers, and equipment
480	Promo Activities & Legal Ads	$1,000.00	Expenditures for the promotional activities of the city. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	Purchase of bookmarks, calendars, items that place the library in users day to day observation and the materials needed for the Christmas parade.
510	Office Supplies	$600.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	Supplies needed for general library office needs.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
520	Operating Supplies	$1,800.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Janitorial supplies. Items needed to provide services to the Polk City community.
540	Books, Publications, Subscriptions & Memberships	$600.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	Newspaper, magazine subscriptions, Library memberships. Valuable library information is sent out from both the American Library Association and Florida Library Association.
Capital Expenditures				
620	Buildings	$ -	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	Add-on to the library.
640	Machinery & Equipment	$7,500	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	For the purchase of new library shelving and/or furniture.
660	Books, Publications & Library Materials	$14,000.00	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.	Purchase of new books and materials for the library for children, teens, and adults.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-572-300	**PARKS - OPERATING EXPENSES**						
01-572-315	Inmate Labor - Parks	0.00	9,175.89	11,294.00	11,294.00	11,294.00	
01-572-400	Travel and Training - Parks	0.00	0.00	0.00	0.00	0.00	
01-572-430	Utilities - Parks	3,500.00	2,699.63	4,092.00	4,100.00	4,100.00	
01-572-440	Rentals and Leases - Parks	0.00	0.00	0.00	0.00	0.00	
01-572-460	Repairs and Maintenance - Parks	3,000.00	336.60	11,600.00	8,700.00	8,700.00	
01-572-493	Equipment Rental - Parks	0.00	(623.74)	0.00	0.00	0.00	
01-572-520	Operating Supplies - Parks	1,200.00	199.19	2,500.00	0.00	0.00	
		7,700.00	11,787.57	29,486.00	24,094.00	24,094.00	
01-572-600	**PARKS - CAPITAL OUTLAY**						
01-572-610	Land - Parks	0.00	0.00	0.00	0.00	0.00	
01-572-620	Buildings - Parks	0.00	0.00	0.00	0.00	0.00	
01-572-630	Improvements Other than Building - Parks	0.00	5,119.00	0.00	0.00	0.00	
01-572-631	City Hall - Improv. O/T Bldgs - Parks	0.00	0.00	0.00	0.00	0.00	
01-572-632	Activity Center - Improv. O/T Bldgs - Pa	0.00	0.00	0.00	0.00	0.00	
01-572-633	Public Works - Improv. O/T Bldgs - Parks	0.00	0.00	0.00	0.00	0.00	
01-572-640	Machinery & Equipment - Parks	3,000.00	0.00	35,518.00	3,518.00	3,518.00	
01-572-641	City Hall - Mach. & Equipment - Parks	0.00	0.00	0.00	0.00	0.00	
01-572-642	Activity Center - Mach. & Equipment - Pa	0.00	0.00	0.00	0.00	0.00	
01-572-643	Public Works - Mach. & Equipment - Parks	0.00	0.00	0.00	0.00	0.00	
01-572-650	Construction in Progress - Parks	0.00	5,166.31	0.00	0.00	0.00	
01-572-660	Books, Pub.& Library Materials - Parks	0.00	0.00	0.00	0.00	0.00	
		3,000.00	10,285.31	35,518.00	3,518.00	3,518.00	
	DEPARTMENT TOTAL	**10,700.00**	**22,072.88**	**65,004.00**	**27,612.00**	**27,612.00**	**158.06%**

City of Polk City Budget Worksheet

Fund: General **Department: 572** Parks

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
315	inmate labor	$11,294.00		2010 contract for work squad form dept. correction
430	Utilities	$ 4,092.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Lighting and electric for the parks. Water and sewer
460	Repairs & Maintenance	$11,600.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Routine maintenance on the parks to keep them in good working order $4500.00r. Merry-go-round $2,000.00- to replace broken on at freedom (can't get parts). pinic table replacement $900.00- replace burnt one with new and use parts from it to fix other. playground mulch $4,200.00- needs to be refreshed for safety at both play grounds
493	Equipment Rental	$ -	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	
520	Operating Supplies	$ 2,500.00	Expenditures for the day-to-day operations of the	Materials for the upkeep of the parks such as mulch, sod, fertilizer, ect
Capital Expenditures				
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.	
640	Machinery & Equipment	$ 35,518.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	Purchase of a 72" finish mower$28,000.00- to replace small mower and use scag for second mowerthis would be primary mower. 3 weed eaters-repalce weed eaters that are worn out. $1,500.00. 2 chain saws $1018.00 replace worn out saws. 1/5 of the cost of flat bed dump truck (used) $5,000.00- for hauling dirt, brush, trash etc.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-574-300	**SPECIAL EVENTS - OPERATING EXPENSES**						
01-574-440	Rentals and Leases - Spec Events	300.00	240.95	250.00	250.00	250.00	
01-574-470	Printing and Reproduction - Spec Events	0.00	0.00	0.00	0.00	0.00	
01-574-480	Promo Activities & Legal Ads - Spec Even	2,000.00	319.14	2,000.00	350.00	350.00	
01-574-490	Other Current Charges - Spec Events	200.00	0.00	200.00	200.00	200.00	
01-574-520	Operating Supplies - Spec Events	0.00	1,110.82	0.00	1,150.00	1,150.00	
		2,500.00	1,670.91	2,450.00	1,950.00	1,950.00	
	DEPARTMENT TOTAL	**2,500.00**	**1,670.91**	**2,450.00**	**1,950.00**	**1,950.00**	**-22.00%**

City of Polk City Budget Worksheet

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

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
440	Rentals & Leases	$ 250.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	This is used for the rental of equipment that the City does not own to use for events the City sponsors.
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	$ 2,000.00	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	City functions such as the Christmas parade, Halloween, and the July 4th bash.
490	Other Current Charges	$ 200.00	Expenses of the City that are not classified elsewhere.	

City of Polk City Budget Worksheet

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

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
01-590-300	**NON-DEPARTMENTAL - OPERATING EXPENSES**						
01-590-310	Professional Services - Non-Dept	1,000.00	0.00	1,000.00	250.00	250.00	
01-590-311	Engineering Services - Non-Dept	0.00	0.00	0.00	0.00	0.00	
01-590-312	Professional Services - Other - Non-Dept	17,500.00	5,914.96	13,500.00	13,500.00	13,500.00	
01-590-320	Accounting and Auditing - Non-Dept	10,000.00	31,795.74	13,317.00	13,459.00	13,459.00	
01-590-420	Education Reimbursement - Non-Dept	0.00	0.00	0.00	0.00	0.00	
01-590-450	Liability Insurance - Non-Dept	20,000.00	25,254.51	25,255.00	25,255.00	25,255.00	
		48,500.00	62,965.21	53,072.00	52,464.00	52,464.00	
01-590-900	**NON-DEPARTMENTAL - OTHER USES**						
01-590-991	Aids to Private Organizations - Non-Dept	0.00	0.00	0.00	0.00	0.00	
01-590-992	Unemployment Claims - Non-Dept	750.00	2,068.11	5,000.00	7,500.00	7,500.00	
01-590-993	Transfer to Reserve - Non-Dept	73,416.34	0.00	0.00	185,692.00	185,692.00	
01-590-994	Bank Fees - Non-Dept	1,200.00	1,443.57	2,500.00	2,500.00	2,500.00	
01-590-996	Refund of Overpayments - Non-Dept	0.00	20.01	750.00	100.00	100.00	
01-590-996	Bad Debt - Non-Dept	4,000.00	0.00	4,000.00	4,000.00	4,000.00	
01-590-998	Fund Balance - Out of Balance - Non-Dept	0.00	0.00	0.00	0.00	0.00	
01-590-999	Other - Non-Operating Charges - Non-Dept	0.00	2,881.35	1,500.00	2,913.00	2,913.00	
		79,366.34	6,413.04	13,750.00	202,705.00	202,705.00	
	DEPARTMENT TOTAL	**127,866.34**	**69,378.25**	**66,822.00**	**255,169.00**	**255,169.00**	**99.56%**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 1,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Alarm Services, computer services.
312	Professional Services – Other	$ 13,500.00	Contracted services that are support for employee	Civic Plus - $1,800 for Web Hosting, Polk County Property Appraiser - $5,000, Edmunds MCSJ Program - $6,590 for Hardware & Software Maintenance.
320	Accounting & Auditing	$ 13,459.00	Cost of services for our annual audit.	George Cotellis - $5,125, Brynjulfson CPA - $8,334: Both of these vendors have their expenses split between the General, Sewer, and Water Funds.
450	Liability Insurance	$ 25,255.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	PGIT Property and General Liability Insurance. This vendor is expensed between the General, Sewer, and Water Funds.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
Other Uses				
991	Aids to Private Organizations.	$ -	Amounts provided to community organizations which provide services to the residents of Polk City.	
992	Unemployment Claims.	$ 5,000.00	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.	Estimated unemployment claims.
993	Transfer to Reserve	$ 185,692.00	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	$18,891 for restricted impact fees. Plus an estimated $135,000 for the 1st pymt to the County for the past due impact fee collected. Added in $31,801 for the budgeted 'New Local Opt Gas Tax' which is reserved for paving only.
994	Bank Fees.	$ 2,500.00	Amounts charged by Colonial Bank for the services provided.	Bank Service charges on the following bank accounts: General Fund, Savings, and Impact Fees.
995	Refund of Overpayments	$ 750.00	Refunds to utility customers who have credit balances on closed accounts.	
996	Bad Debt Expense	$ 4,000.00	The city must offset utility bad debts with this line.	
999	Other Non-Operating Charges.	$ 1,500.00	Amounts that are expensed that are not a part of the operations of the City.	Finance Charges, Interest Charges, and other miscellaneous charges that don't belong in any other General Fund departmental expense accounts - $1,500.

SEWER FUND

ESTIMATED REVENUES

City of Polk City Budget Worksheet
Sewer Fund Revenues

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
0-02-000-000	**SEWER FUND REVENUES**					
0-02-324-000	**IMPACT FEES**					
0-02-324-220	Sewer Impact Fees	$ 52,980	$ 17,660	$ 22,075	$ 22,075	
		$ 52,980	**$ 17,660**	**$ 22,075**	**$ 22,075**	**-58.33%**
0-02-325-000	**SPECIAL ASSESSMENTS**					
0-02-325-110	Connection Fees	$ -	$ -	$ -	$ -	
0-02-325-210	Priviledge Fee	$ 169,450	$ 25,812	$ 169,450	$ 169,450	
		$ 169,450	**$ 25,812**	**$ 169,450**	**$ 169,450**	**0.00%**
0-02-329-000	**OTHER PERMITS AND FEES**					
0-02-329-200	Other Lic./Fees/Permits	$ -	$ -	$ -	$ -	
		$ -	**$ -**	**$ -**	**$ -**	
0-02-331-000	**GRANTS & AIDS - FEDERAL**					
0-02-331-350	Sewer/Wastewater Grants	$ -	$ -	$ -	$ -	
0-02-331-510	CDBG	$ -	$ -	$ -	$ -	
		$ -	**$ -**	**$ -**	**$ -**	
0-02-334-000	**GRANTS & AIDS - STATE**					
0-02-334-900	CIBR Grants	$ -	$ -	$ -	$ -	
		$ -	**$ -**	**$ -**	**$ -**	
0-02-340-000	**CHARGES FOR SERVICES**					
0-02-340-500	Sewer Utility Revenue	$ 695,000	$ 370,369	$ 750,000	$ 750,000	
		$ 695,000	**$ 370,369**	**$ 750,000**	**$ 750,000**	**7.91%**
0-02-359-000	**OTHER JUDGEMENTS, FINES, & FORFEITURES**					
0-02-359-100	Other Fines and/or Forfeitures	$ -	$ -	$ -	$ -	
0-02-359-200	Non Sufficient Funds	$ -	$ -	$ -	$ -	
0-02-359-300	Late Fees	$ -	$ -	$ -	$ -	
		$ -	**$ -**	**$ -**	**$ -**	
0-02-361-000	**INTEREST INCOME**					
0-02-361-100	Interest Income	$ 1,200	$ 132	$ 180	$ 180	
		$ 1,200	**$ 132**	**$ 180**	**$ 180**	**-85.00%**
0-02-365-000	**SALE OF SURPLUS MATERIALS AND SCRAP**					
0-02-365-100	Sales of Surplus Property	$ -	$ -	$ -	$ -	
		$ -	**$ -**	**$ -**	**$ -**	
0-02-366-000	**CONTRIBUTIONS & DONATIONS FROM PRIVATE S**					
0-02-366-100	Private Donations	$ -	$ -	$ -	$ -	
		$ -	**$ -**	**$ -**	**$ -**	
0-02-369-000	**OTHER MISCELLANEOUS INCOME**					
0-02-369-100	Misc. Income	$ -	$ 200	$ -	$ -	
0-02-369-110	Refund of Overpayments	$ -	$ -	$ -	$ -	

City of Polk City Budget Worksheet
Sewer Fund Revenues

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
0-02-369-300	Reappropriation of Surplus	$ -	$ -	$ -	$ -	
0-02-369-400	Insurance Proceeds	$ -	$ -	$ -	$ -	
		$ -	**$ 200**	**$ -**	**$ -**	
0-02-381-000	**INTRAGOVERNMENTAL TRANSFERS IN**					
0-02-381-100	Transfer From General Fund	$ -	$ -	$ -	$ -	
0-02-381-200	Transfer From Water Fund	$ 10,000	$ -	$ 297,187	$ 297,187	
		$ 10,000	$ -	$ 297,187	$ 297,187	**2871.87%**
0-02-385-000	**BOND PROCEEDS**					
0-02-385-100	Bond Proceeds	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	
0-02-386-000	**INTRAGOVERNMENTAL TRANSFERS**					
0-02-386-100	USDA Grant Proceeds	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	
	TOTAL SEWER FUND REVENUES	**$ 928,630**	**$ 414,174**	**$ 1,238,892**	**$ 1,238,892**	**33.41%**

SEWER FUND

PROPOSED EXPENDITURES

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
02-519-300	**SEWER ADMIN - OPERATING EXPENSE**						
02-519-305	Contract Labor - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
02-519-310	Professional Services - Sewer Admin	0.00	20,479.14	0.00	0.00	0.00	
02-519-311	Engineering Services - Sewer Admin	0.00	10,489.22	0.00	0.00	0.00	
02-519-312	Professional Services - Other - Sewer Ad	0.00	0.00	1,800.00	1,800.00	22,800.00	
02-519-320	Accounting and Auditing - Sewer Admin	10,000.00	35,582.36	13,317.00	13,459.00	13,459.00	
02-519-400	Travel and Training - Sewer Admin	0.00	1,600.00	0.00	0.00	0.00	
02-519-410	Communication Services - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
02-519-420	Education Reimbursement - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
02-519-440	Rentals and Leases - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
02-519-450	Liability Insurance - Sewer Admin	16,000.00	12,627.25	12,628.00	12,628.00	12,628.00	
02-519-460	Repairs and Maintenance - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
02-519-470	Printing and Reproduction - Sewer Admin	250.00	70.00	100.00	100.00	100.00	
02-519-480	Promo Activities & Legal Ads - Sewer Adm	0.00	0.00	0.00	0.00	0.00	
02-519-490	Other Current Charges - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
02-519-492	Recording & Other Fees - Sewer Admin	500.00	0.00	0.00	0.00	0.00	
02-519-493	Equipment Rental - Sewer Admin	1,000.00	0.00	0.00	0.00	0.00	
02-519-510	Office Supplies - Sewer Admin	100.00	127.60	100.00	100.00	100.00	
02-519-520	Operating Supplies - Sewer Admin	1,000.00	314.08	350.00	350.00	350.00	
02-519-540	Books, Pub., Sub., & Memberships - Sewer	0.00	0.00	0.00	0.00	0.00	
		28,850.00	81,289.65	28,295.00	28,437.00	49,437.00	**71.36%**
02-519-600	**SEWER ADMIN - CAPITAL OUTLAY**						
02-519-640	Machinery & Equipment - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	**0.00%**
02-519-700	**SEWER ADMIN - DEBT SERVICE**						
02-519-710	Principal - Sewer Admin	214,122.00	214,122.00	0.00	0.00	0.00	
02-519-720	Interest - Sewer Admin	119,124.00	158,318.78	0.00	0.00	0.00	
02-519-730	Other Debt Service Costs - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
02-519-733	Mandated Reserve - Sewer Admin	3,215.00	0.00	0.00	0.00	0.00	
		336,461.00	372,440.78	0.00	0.00	0.00	**-100.00%**
02-519-900	**SEWER ADMIN - OTHER USES**						
02-519-920	Transfer to General Fund - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
02-519-992	Unemployment Claims - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
02-519-993	Transfer to Reserve - Sewer Admin	45,446.00	0.00	0.00	22,075.00	22,075.00	
02-519-994	Bank Fees - Sewer Admin	200.00	0.00	200.00	250.00	250.00	
02-519-996	Bad Debt - Sewer Admin	2,000.00	0.00	2,000.00	2,000.00	2,000.00	
02-519-999	Other Non-Operating Charges - Sewer Admi	0.00	418.12	0.00	350.00	350.00	
		47,646.00	418.12	2,200.00	24,675.00	24,675.00	**-48.21%**
	DPARTMENT TOTAL	**412,957.00**	**454,148.55**	**30,495.00**	**53,112.00**	**74,112.00**	**-82.05%**

City of Polk City Budget Worksheet

WASTEWATER ADMINISTRATION - 519

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
	Vacant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Department	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services - Sewer Admin	$0.00	Contracted services that are support for employee	
312	Professional Services – Other	$22,800.00	Contracted services that are support for employee	Civic Plus - $1,800 for Web Hosting Annual Fee. This expense is split between the General, Sewer, and Water Funds. Plus the SF's portion of the NGN agreement - $21,000.
320	Accounting & Auditing	$ 13,459.00	Cost of services for our annual audit.	George Cotellis - $5,125. Brynjulfson CPA - $8,334. Both vendors have the expenses split between the General, Sewer, and Water Funds.
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	
450	Liability Insurance	$ 12,628.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	PGIT Property and General Liability Insurance. The expenses are split between the General, Sewer, and Water Funds.
470	Printing & Reproduction	$ 100.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Printing of payment receipt books, bill heads, late bills, billing envelopes and payment return envelopes.
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.	This account includes the Wastewater Fund's share of the equipment leases for the postage machine, the copier/printer/ and the mailer (bill stuffer) machine used for the monthly billing process.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
510	Office Supplies	$ 100.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	General office supplies.
520	Operating Supplies	$ 350.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Mainly this account carries the large postage expense associated with the billing process. In addition, it includes the purchase of the Wastewater fund's accounts payable checks.
Capital Expenditures				
610	Land	$ -	Expenditures for the purchase of land. The purchase of the site for the new City hall complex was expensed under this line in 2003.	
640	Machinery & Equipment	$ -	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	
Debt Service				
710	Principal	$ -	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	
720	Interest	$ -	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	
730	Other Debt Service Costs	$ -	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services	
733	Mandated Reserve	$ -	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve	
Other Uses				
920	Transfer to General Fund	$ -	Dividends transferred to the General Fund from the Utility Funds.	
992	Unemployment Claims.	$ -	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.	

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
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.	$ 250.00	Amounts charged by Colonial Bank for the services provided.	Bank Service Charges.
995	Refund of Overpayments	$ -	Refunds to utility customers who have credit balances on closed accounts.	
996	Bad Debt Expense	$ 2,000.00	The city must offset utility bad debts with this line.	Amounts uncollectible from Utility customers.
999	Other Non-Operating Charges.	$ 350.00	Amounts that are expensed that are not a part of the operations of the City.	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
02-535-300	**SEWER OPERATIONS - OPERATING EXPENSES**						
02-535-305	Contract Labor - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
02-535-310	Professional Services - Sewer Oper	0.00	1,967.92	5,000.00	0.00	0.00	
02-535-311	Engineering Services - Sewer Oper	10,000.00	1,358.59	96,000.00	0.00	0.00	
02-535-312	Professional Services - Other - Sewer Op	0.00	0.00	6,000.00	6,000.00	6,000.00	
02-535-315	Inmate Labor - Sewer Oper	6,000.00	9,175.89	11,294.00	11,294.00	11,294.00	
02-535-400	Travel and Training - Sewer Oper	0.00	0.00	200.00	200.00	200.00	
02-535-410	Communication Services - Sewer Oper	3,000.00	604.16	4,500.00	1,000.00	1,000.00	
02-535-420	Education Reimbursement - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
02-535-430	Utilities - Sewer Oper	30,000.00	356.88	1,021.00	1,021.00	1,021.00	
02-535-440	Rentals and Leases - Sewer Oper	0.00	0.00	3,000.00	3,000.00	3,000.00	
02-535-450	Liability Insurance - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
02-535-460	Repairs and Maintenance - Sewer Oper	10,000.00	2,069.96	1,356,250.00	106,250.00	106,250.00	
02-535-464	Vehicle Fuel - Sewer Oper	4,457.00	637.76	4,457.00	1,200.00	1,200.00	
02-535-465	Vehicle Maintenance - Sewer Oper	5,500.00	773.92	5,500.00	2,000.00	2,000.00	
02-535-470	Printing and Reproduction - Sewer Oper	0.00	84.83	150.00	150.00	150.00	
02-535-480	Promo Activities & Legal Ads - Sewer Ope	0.00	0.00	0.00	0.00	0.00	
02-535-490	Other Current Charges - Sewer Oper	0.00	3,600.00	27,500.00	0.00	0.00	
02-535-492	Recording & Other Fees - Sewer Oper	1,000.00	0.00	500.00	0.00	0.00	
02-535-493	Equipment Rental - Sewer Oper	2,500.00	0.00	1,000.00	1,000.00	1,000.00	
02-535-510	Office Supplies - Sewer Oper	500.00	0.00	1,000.00	250.00	250.00	
02-535-520	Operating Supplies - Sewer Oper	10,000.00	7,572.76	15,000.00	13,000.00	13,000.00	
02-535-524	Chemicals - Sewer Oper	0.00	0.00	3,000.00	3,000.00	3,000.00	
02-535-525	Uniforms - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
02-535-530	Road Materials & Supplies - Sewer Oper	0.00	0.00	1,500.00	0.00	0.00	
02-535-540	Books, Pub., Sub., & Memberships - Sewer	500.00	0.00	600.00	0.00	0.00	
		83,457.00	28,202.67	1,543,472.00	149,365.00	149,365.00	**78.97%**
02-535-600	**SEWER OPERATIONS - CAPITAL OUTLAY**						
02-535-605	Depreciation Expense - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
02-535-610	Land - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
02-535-620	Buildings - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
02-535-630	Improvements Other than Building - Sewer	0.00	0.00	25,000.00	27,500.00	27,500.00	
02-535-634	SCADA System - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
02-535-640	Machinery & Equipment - Sewer Oper	0.00	0.00	31,000.00	22,000.00	22,000.00	
02-535-650	Construction In Progress - Sewer Oper	0.00	91.00	0.00	0.00	0.00	
02-535-660	Books, Pub.& Library Materials - Sewer O	0.00	0.00	0.00	0.00	0.00	
		0.00	91.00	56,000.00	49,500.00	49,500.00	**100.00%**
02-535-700	**SEWER OPERATIONS - DEBT SERVICE**						
02-535-710	Principal - Sewer Oper	82,885.00	20,589.58	297,204.00	235,788.00	235,788.00	
02-535-720	Interest - Sewer Oper	130,731.00	12,842.91	315,330.00	336,596.00	336,596.00	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
02-535-730	Other Debt Service Costs - Sewer Oper	0.00	(4,289.70)	0.00	0.00	0.00	
02-535-733	Mandated Reserve - Sewer Oper	0.00	0.00	3,215.00	3,215.00	3,215.00	
		213,616.00	29,142.79	615,749.00	575,599.00	575,599.00	**169.46%**
	DEPARTMENT TOTAL	**297,073.00**	**57,436.46**	**2,215,221.00**	**774,464.00**	**774,464.00**	**160.70%**

City of Polk City Budget Worksheet

WASTEWATER OPERATIONS - 535

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
	Vacant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Department	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 5,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	legal and closing cost for loans.
311	Engineering Services	$ 96,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	eng. To help with the Demascus/golden gate area $25,000.00, $62,500.00 eng for 1/2 of the number street design (this portion will be off set by grant , $8500.00 to design and permit tie in from mt. olive road liftstation into fountain park lift station
312	Professional Services – Other	$ 6,000.00	Contracted services that are support for employee	requried certified service for 4 emergency generators at lift stations.
315	Inmate Labor	$ 11,294.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	portion of State correctional contract for labor.
400	Travel and Training	$ 200.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
410	Communication Services	$ 4,500.00	Expenditures for communication services utilized by the City.	requried to montier system 13 lift stations
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	
430	Utilities	$ 1,021.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	providing electric and water to each of the 13 lift stations
440	Rentals & Leases	$ 3,000.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	Lease of geneators for lift stations that do not have emergency generator at site, when electric is off these must run.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
450	Liability Insurance		Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	
460	Repairs & Maintenance	$1,356,250.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	$1,250,000.00 repair of lines in the Dmascus and golden gate area approx 2 miles. $50,000.00 for pump repair and replacement on the 13 lift station, $20,000.00 for controls and electronic repair for lift station and required generator certification yearly , $13,000.00 to have lift station vac. out once a year, 10 line cleaning for the year at $1,000.00 = $10,000.00, 10 laterial cleaning at $700.00 each = $7000.00, Adding clean out where neede 5 at $1250.00 = $6,250.00.
464	Vehicle Fuel	$ 4,457.00	Gasoline and diesel for the citys fleet of vehicles.	fuel for trucks in the operation and repair of the system plus the fuel to run generator.
465	Vehicle Maintenance	$ 5,500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	1/2 of #10, 1/2 of gator #7, all truck #12, 1/2 of backhoe, 1/2 of john deer tractor,
470	Printing & Reproduction	$ 150.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	
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	$ 27,500.00	Expenses of the City that are not classified elsewhere.	to tie mt. olive lift station into the fountain park lift station. This will allow to transfer some of the peak load off the Mt. Olive Plant and tranfer it to the Cardinal Hill plant. This will help the Mt. olive plant durning the winter months at peak run more effecent
492	Recording & Other Fees	$ 500.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	recording easements and deeds for sewer addition.
493	Equipment Rental	$ 1,000.00	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	
510	Office Supplies	$ 1,000.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
520	Operating Supplies	$ 15,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	$5500.00 for stock inventory bal is for the day to day operation of parts to maintain the system
524	Chemicals	$ 3,000.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Chemicals to clean 13 lift stations and degreas each of them. Plus clean lines and manhole out is system
525	Uniforms	$ -	Uniform expense for the public works department. This includes safety clothing and work boots.	city no longers furnishes uniforms for employees
530	Road repair	$ 1,500.00		time to time laterial under road right of way need to be exposed and road or right of way or driveway need to be repaired
540	Books, Publications, Subscriptions &	$ 600.00	Expenditures for short-term books, publications,	
Capital Expenditures				
630	Improvements Other than Building - Sewer	$ 25,000.00	Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	place SCADA on 5 lift station (monitors for system)
640	Machinery & Equip	$ 31,000.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	flat bed truck (dump) not new $9,000. tools to stock trucks, GPS line location, sewer line cleaner $22,000
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	$ 297,203.00	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	Suntrust - $220,674.00, USDA - $9,000.00, Old Natl' Leasing - $6,113.40, Polk County Sprayfields - $61,416.00
720	Interest	$ 315,329.00	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	Suntrust - $112,472.00, USDA - $21,783.00, Old Natl' Leasing - $2,340.36, Polk County Sprayfields - $112,970.00, DEP - $65,764.00

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
730	Other Debt Service Costs	$ -	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services	
733	Mandated Reserve	$ 3,215.00	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve	Debt Service Reserves for the USDA Sewer Revenue Bond

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
02-536-300	**CARDINAL HILL WWTP - OPERATING EXPENSES**						
02-536-305	Contract Labor - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
02-536-310	Professional Services - Card Hill WWTP	55,000.00	14,490.13	45,500.00	45,500.00	45,500.00	
02-536-311	Engineering Services - Card Hill WWTP	3,500.00	4,441.66	85,000.00	4,000.00	4,000.00	
02-536-312	Professional Services - Other - Card Hil	0.00	0.00	0.00	0.00	0.00	
02-536-342	Refuse Disposal - Commercial - Card Hill	0.00	0.00	0.00	0.00	0.00	
02-536-410	Communication Services - Card Hill WWTP	800.00	423.73	750.00	750.00	750.00	
02-536-430	Utilities - Card Hill WWTP	12,000.00	9,643.21	12,275.00	12,275.00	12,275.00	
02-536-440	Rentals and Leases - Card Hill WWTP	0.00	0.00	500.00	0.00	0.00	
02-536-460	Repairs and Maintenance - Card Hill WWTP	10,000.00	8,346.49	22,000.00	22,000.00	22,000.00	
02-536-470	Printing and Reproduction - Card Hill WW	0.00	0.00	0.00	0.00	0.00	
02-536-493	Equipment Rental - Card Hill WWTP	500.00	0.00	1,500.00	1,500.00	1,500.00	
02-536-520	Operating Supplies - Card Hill WWTP	2,500.00	4,984.21	500.00	500.00	500.00	
02-536-524	Chemicals - Card Hill WWTP	6,000.00	1,840.00	5,500.00	5,500.00	5,500.00	
		90,300.00	44,169.43	173,525.00	92,025.00	92,025.00	**1.91%**
02-536-600	**CARDINAL HILL WWTP - CAPITAL OUTLAY**						
02-536-605	Depreciation Expense - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
02-536-610	Land - Card Hill WWTP	0.00	0.00	1,000,000.00	0.00	0.00	
02-536-620	Buildings - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
02-536-630	Improvements Other than Building - Card	6,500.00	0.00	1,000,000.00	58,000.00	58,000.00	
02-536-634	SCADA System - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
02-536-640	Machinery & Equipment - Card Hill WWTP	0.00	0.00	12,500.00	7,500.00	7,500.00	
02-536-650	Construction In Progress - Card Hill WWT	0.00	0.00	0.00	0.00	0.00	
		6,500.00	0.00	2,012,500.00	65,500.00	65,500.00	**907.69%**
02-536-700	**CARDINAL HILL WWTP - DEBT SERVICE**						
02-536-710	Principal - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
02-536-720	Interest - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
02-536-730	Other Debt Service Costs - Card Hill WWT	0.00	0.00	0.00	0.00	0.00	
02-536-733	Mandated Reserve - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	**0.00%**
	DEPARTMENT TOTAL	**96,800.00**	**44,169.43**	**2,186,025.00**	**157,525.00**	**157,525.00**	**62.73%**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$45,500.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	licensed operator, electrician, well testers , certified service of emergency generator
311	Engineering Services	$85,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	$4000.00 for compliance issuse, $81,000.00 for eng to expand spray field and design force main out to another spray field
410	Communication Services	$750.00	Expenditures for communication services utilized by the City.	system required to monitor the system
430	Utilities	$12,275.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	power for plant
440	Rentals & Leases	$ 500.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	
460	Repairs & Maintenance	$ 22,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	the repair and maintenance of equipment and spray fields, replacement of flow meter, repainting of equipment,
493	Equipment Rental	$ 1,500.00	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	rental of equipment for the repair and or maintenance of plant.
520	Operating Supplies	$ 500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
524	Chemicals	$5,500	Expenditures include chemicals, for the operation of the water and wastewater departments.	required chemicals for the operation of the sewer plant
Capital Expenditures				

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
610	Land	$ 1,000,000.00	Land purchase for public interest	purchase the leased property that plant set on.
620	Buildings	$ -	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	
630	Improvements Other Than Buildings	$ 1,000,000.00	Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	Two new quieter blowers to replace ones that are in need of rebuilding $33,500.00, SCADA system $6500.00, Fence and security for plant after theft this year $17,500.00. Approx 6800' force main to 33 to move water to spray field ($850,000.00). $45,000.00 to remove 15 single family home off well and on to city water to allow expansion of spray field
640	Machinery & Equipment	$ 12,500.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	GPS to locate and record lines, flat bed dump truck, Metal dector, line cleaner, misc tools to stock service trucks with.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
02-537-300	**MT OLIVE WWTP - OPERATING EXPENSES**						
02-537-305	Contract Labor - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	
02-537-310	Professional Services - Mt Olive WWTP	45,000.00	54,964.84	75,400.00	75,400.00	75,400.00	
02-537-311	Engineering Services - Mt Olive WWTP	3,500.00	2,440.20	4,000.00	4,000.00	4,000.00	
02-537-312	Professional Services - Other - Mt Olive	0.00	0.00	11,200.00	11,200.00	11,200.00	
02-537-315	Inmate Labor - Mt Olive WWTP	4,500.00	0.00	0.00	0.00	0.00	
02-537-400	Travel and Training - Mt Olive WWTP	0.00	0.00	200.00	200.00	200.00	
02-537-410	Communication Services - Mt Olive WWTP	1,300.00	2,301.32	4,000.00	3,300.00	3,300.00	
02-537-430	Utilities - Mt Olive WWTP	32,500.00	22,249.04	30,691.00	30,691.00	30,691.00	
02-537-440	Rentals and Leases - Mt Olive WWTP	0.00	0.00	1,000.00	1,000.00	1,000.00	
02-537-460	Repairs and Maintenance - Mt Olive WWTP	18,000.00	12,145.72	81,000.00	81,000.00	81,000.00	
02-537-493	Equipment Rental - Mt Olive WWTP	1,000.00	0.00	1,000.00	1,000.00	1,000.00	
02-537-520	Operating Supplies - Mt Olive WWTP	10,000.00	107.12	3,000.00	1,000.00	1,000.00	
02-537-524	Chemicals - Mt Olive WWTP	6,000.00	2,635.20	6,000.00	4,000.00	4,000.00	
		121,800.00	96,843.44	217,491.00	212,791.00	212,791.00	**74.71%**
02-537-600	**MT OLIVE WWTP - CAPITAL OUTLAY**						
02-537-605	Depreciation Expense - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	
02-537-610	Land - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	
02-537-620	Buildings - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	
02-537-630	Improvements Other than Building - Mt Ol	0.00	0.00	91,500.00	0.00	0.00	
02-537-634	SCADA System - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	
02-537-640	Machinery & Equipment - Mt Olive WWTP	0.00	0.00	20,000.00	20,000.00	20,000.00	
		0.00	0.00	111,500.00	20,000.00	20,000.00	**100.00%**
	DEPARTMENT TOTAL	**121,800.00**	**96,843.44**	**328,991.00**	**232,791.00**	**232,791.00**	**91.13%**

City of Polk City Budget Worksheet

Fund: Wastewater **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	Description	Justification
Operating Expenses				
310	Professional Services	$ 75,400.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	cost for licensed operator $54,000.00), $22,000.00 in montering well test and other required test.
311	Engineering Services	$ 4,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	The City engineer go over all reports and test before submitting to State agency, provides professional solution to any problems and
312	Professional Services – Other	$ 11,200.00	Contracted services that are support for employee	hauling of sludge out of plant $2,800.00 X 4 = $11,200.00
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.	part of contract with the correction dept for labor.
400	Travel and Training	$ 200.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	books and tranning
410	Communication Services	$ 4,000.00	Expenditures for communication services utilized by the City.	This service is required to m oniter the system
430	Utilities	$ 30,691.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	This is to pay for electric and water required to operater plant
440	Rentals & Leases	$ 1,000.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	Pumps, compressors, other misc equipment needed from time to time in operating plant and spray field.
460	Repairs & Maintenance	$ 81,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Plant has one blower down now for a cost of $18,000.00 the other 2 will need to be replaced this next year at the price of $18,000.00 and approx. $25,000.00 for the 3rd one, if we replace in this budget $61,000.00 other operating cost equal to $20,000.00

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
493	Equipment Rental	$ 1,000.00	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	we may need emergency power over the next year and will need to rent a generator and lignts to operater plant
520	Operating Supplies	$ 3,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	cleaners, heads on airators, trash removal etc.
524	Chemicals	$ 6,000.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Chemicals that are needed to operate a public sewer system. Required by the State.
Capital Expenditures				
620	Buildings		Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	
630	Improvements Other Than Buildings	$ 91,500.00	Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	Install SCADA on the plant ($6,500.00). If we continue to operate this plant it had been recommended by several eng. That it needs a surge tank installed, this is to even out the flow into the plant. The cost has been estmated at approx $85,000.00
640	Machinery & Equipment	$ 20,000.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	gps unit to find and record city lines, flat bed dump (used), pipe cleaner, misc hand tool to stock service tucks, metal detector,

City of Polk City Budget Worksheet

Account Number	Account Description	Prior Year Appropriated	Prior Year Actual	Requested by Department	Recommended by City Manager	Adopted By Council
0-02-590-300	**NON-DEPARTMENTAL - OPERATING EXPENSES**					
0-02-590-310	Professional Services - Non-Dept	0.00	0.00	0.00	0.00	0.00
0-02-590-320	Accounting and Auditing - Non-Dept	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
0-02-590-900	**NON-DEPARTMENTAL - OTHER USES**					
0-02-590-901	Hurricane Charley - Non-Dept	0.00	0.00	0.00	0.00	0.00
0-02-590-902	Hurricane Frances - Non-Dept	0.00	0.00	0.00	0.00	0.00
0-02-590-903	Hurricane Jeanne - Non-Dept	0.00	0.00	0.00	0.00	0.00
0-02-590-994	Bank Fees - Non-Dept	0.00	25.00	0.00	0.00	0.00
0-02-590-996	Bad Debt - Non-Dept	0.00	0.00	0.00	0.00	0.00
0-02-590-998	Fund Balance - Out of Balance - Non-Dept	0.00	0.00	0.00	0.00	0.00
		0.00	25.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	**0.00**	**25.00**	**0.00**	**0.00**	**0.00**

WATER FUND

ESTIMATED REVENUES

City of Polk City Budget Worksheet
Water Fund Revenues

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
0-03-000-000	**WATER FUND REVENUES**					
0-03-324-000	**IMPACT FEES**					
0-03-324-210	Water Impact Fees	$ 20,964	$ 6,988	$ 8,735	$ 8,735	
		$ 20,964	***$ 6,988***	***$ 8,735***	***$ 8,735***	**-58.33%**
0-03-325-000	**SPECIAL ASSESSMENTS**					
0-03-325-110	Connection Fees	$ 21,060	$ 5,614	$ 8,183	$ 8,183	
0-03-325-210	Priviledge Fee	$ 83,570	$ 20,349	$ 83,570	$ 83,570	
		$ 104,630	***$ 25,963***	***$ 91,753***	***$ 91,753***	**-12.31%**
0-03-329-000	**OTHER PERMITS AND FEES**					
0-03-329-200	Other Lic./Fees/Permits	$ 8,000	$ (4,535)	$ 2,500	$ 2,500	
		$ 8,000	***$ (4,535)***	***$ 2,500***	***$ 2,500***	**-68.75%**
0-03-331-000	**GRANTS & AIDS - FEDERAL**					
0-03-331-310	Water Supply System Grants	$ -	$ -	$ -	$ -	
		$ -	***$ -***	***$ -***	***$ -***	
0-03-331-510	**CDBG**					
0-03-331-520	CDBG - SCADA	$ -	$ -	$ -	$ -	
		$ -	***$ -***	***$ -***	***$ -***	
0-03-334-000	**GRANTS & AIDS - STATE**					
0-03-334-900	CIBR Grants	$ -	$ -	$ -	$ -	
		$ -	***$ -***	***$ -***	***$ -***	
0-03-340-000	**CHARGES FOR SERVICES**					
0-03-340-100	Back Flow Fees	$ 1,000	$ -	$ -	$ -	
0-03-340-200	Monthly Fees	$ -	$ -	$ -	$ -	
0-03-340-300	Water Utility Revenue	$ 750,000	$ 426,637	$ 900,000	$ 900,000	
		$ 751,000	***$ 426,637***	***$ 900,000***	***$ 900,000***	**19.84%**
0-03-359-000	**OTHER JUDGEMENTS, FINES, & FORFEITURES**					
0-03-359-100	Other Fines and/or Forfeitures	$ 45,000	$ 21,150	$ 28,457	$ 28,457	
0-03-359-200	Non Sufficient Funds	$ -	$ 1,330	$ 1,000	$ 1,000	
0-03-359-300	Late Fees	$ 20,000	$ 10,317	$ 13,410	$ 13,410	
		$ 65,000	***$ 32,797***	***$ 42,867***	***$ 42,867***	**-34.05%**
0-03-361-000	**INTEREST AND OTHER EARNINGS**					
0-03-361-100	Interest Income	$ 250	$ 133	$ 160	$ 160	
		$ 250	***$ 133***	***$ 160***	***$ 160***	**-36.00%**
0-03-365-000	**SALE OF SURPLUS MATERIALS AND SCRAP**					
0-03-365-100	Sales of Surplus Property	$ -	$ -	$ -	$ -	
		$ -	***$ -***	***$ -***	***$ -***	
0-03-366-000	**CONTRIBUTIONS & DONATIONS FROM PRIVATE S**					
0-03-366-100	Private Donations	$ -	$ -	$ -	$ -	

City of Polk City Budget Worksheet
Water Fund Revenues

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
		$ -	$ -	$ -	$ -	
0-03-369-000	**OTHER MISCELLANEOUS INCOME**					
0-03-369-100	Misc. Income	$ -	$ -	$ -	$ -	
0-03-369-110	Refund of Overpayments	$ -	$ -	$ -	$ -	
0-03-369-300	Reappropriation of Surplus	$ -	$ -	$ -	$ -	
0-03-369-400	Insurance Proceeds	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	
0-03-381-000	**INTRAGOVERNMENTAL TRANSFERS IN**					
0-03-381-100	Transfer From General Fund	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	
0-03-385-000	**BOND PROCEEDS**					
0-03-385-100	Bond Proceeds	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	
0-03-386-000	**INTRAGOVERNMENTAL TRANSFERS**					
0-03-386-100	USDA Grant Proceeds	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	
0-03-389-000	**PROPRIETARY NON-OPERATING SOURCES**					
0-03-389-901	Hurricane Charley	$ -	$ -	$ -	$ -	
0-03-389-903	Hurricane Jeanne	$ -	$ -	$ -	$ -	
		$ -	$ -	$ -	$ -	
	TOTAL WATER REVENUES	**$ 949,844**	**$ 487,983**	**$ 1,046,015**	**$ 1,046,015**	**10.12%**

WATER FUND

PROPOSED EXPENDITURES

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
03-518-100	**WATER ADMINISTRATION - PERSONNEL EXPENSE**						
03-518-120	Regular Salary - Wages - Water Admin	21,060.00	66,803.44	88,376.00	18,215.00	18,215.00	
03-518-130	Other Salaries and Wages - Water Admin	0.00	0.00	0.00	0.00	0.00	
03-518-140	Overtime - Water Admin	0.00	0.00	0.00	0.00	0.00	
03-518-160	Bonuses and Gift Certificates - Water Ad	0.00	0.00	262.00	100.00	100.00	
03-518-210	Fica Taxes - Water Admin	1,611.00	5,140.97	6,824.00	1,394.00	1,394.00	
03-518-220	Retirement Contribution - Water Admin	2,074.00	6,651.34	8,786.00	1,794.00	1,794.00	
03-518-230	Life & Health Insurance - Water Admin	7,067.00	19,348.89	29,377.00	8,543.00	8,543.00	
03-518-240	Worker's Compensation - Water Admin	335.00	24.93	50.00	50.00	50.00	
		32,147.00	97,969.57	133,675.00	30,096.00	30,096.00	**-6.38%**
03-518-300	**WATER ADMINISTRATION - OPERATING EXPENSE**						
03-518-310	Professional Services - Water Admin	4,400.00	12,710.59	0.00	0.00	0.00	
03-518-312	Professional Services - Other - Water Admin	0.00	0.00	8,390.00	8,390.00	15,390.00	
03-518-320	Accounting and Auditing - Water Admin	10,000.00	37,725.97	13,317.00	13,459.00	13,459.00	
03-518-400	Travel and Training - Water Admin	0.00	14.60	0.00	0.00	0.00	
03-518-410	Communication Services - Water Admin	0.00	451.66	0.00	600.00	600.00	
03-518-420	Education Reimbursement - Water Admin	0.00	0.00	0.00	0.00	0.00	
03-518-440	Rentals and Leases - Water Admin	0.00	0.00	0.00	0.00	0.00	
03-518-450	Liability Insurance - Water Admin	20,000.00	26,507.67	26,509.00	26,509.00	26,509.00	
03-518-460	Repairs and Maintenance - Water Admin	0.00	573.74	900.00	900.00	900.00	
03-518-470	Printing and Reproduction - Water Admin	3,000.00	1,540.00	3,000.00	3,000.00	3,000.00	
03-518-480	Promo Activities & Legal Ads - Water Adm	0.00	0.00	0.00	0.00	0.00	
03-518-490	Other Current Charges - Water Admin	0.00	0.00	0.00	0.00	0.00	
03-518-492	Recording & Other Fees - Water Admin	1,250.00	100.00	500.00	0.00	0.00	
03-518-493	Equipment Rental - Water Admin	5,400.00	0.00	0.00	0.00	0.00	
03-518-510	Office Supplies - Water Admin	750.00	460.44	750.00	750.00	750.00	
03-518-520	Operating Supplies - Water Admin	7,000.00	4,376.05	7,000.00	5,500.00	5,500.00	
03-518-540	Books, Pub., Sub., & Memberships - Water	0.00	0.00	0.00	0.00	0.00	
		51,800.00	84,460.72	60,366.00	59,108.00	66,108.00	**27.62%**
03-518-600	**WATER ADMINISTRATION - CAPITAL OUTLAY**						
03-518-630	Improvements Other than Building - Water	0.00	0.00	0.00	0.00	0.00	
03-518-640	Machinery & Equipment - Water Admin	14,002.00	9,334.50	9,335.00	9,335.00	9,335.00	
		14,002.00	9,334.50	9,335.00	9,335.00	9,335.00	**-33.33%**
03-518-700	**WATER ADMINISTRATION - DEBT SERVICE**						
03-518-710	Principal - Water Admin	16,000.00	0.00	0.00	0.00	0.00	
03-518-720	Interest - Water Admin	48,578.00	0.00	0.00	0.00	0.00	
03-518-730	Other Debt Service Costs - Water Admin	0.00	0.00	0.00	0.00	0.00	
03-518-733	Mandated Reserve - Water Admin	5,381.00	0.00	0.00	0.00	0.00	
		69,959.00	0.00	0.00	0.00	0.00	**-100.00%**
03-518-900	**WATER ADMINISTRATION - OTHER USES**						
03-518-920	Transfer to General Fund - Water Admin	195,000.00	35,000.00	0.00	25,288.00	25,288.00	
03-518-921	Transfer to Sewer Fund - Water Admin	10,000.00	0.00	0.00	297,187.00	297,187.00	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
03-518-992	Unemployment Claims - Water Admin	250.00	0.00	2,000.00	2,000.00	2,000.00	
03-518-993	Transfer to Reserve - Water Admin	7,220.00	0.00	0.00	20,766.00	20,766.00	
03-518-994	Bank Fees - Water Admin	1,500.00	1,225.48	1,500.00	1,500.00	1,500.00	
03-518-996	Bad Debt - Water Admin	2,000.00	0.00	2,000.00	2,000.00	2,000.00	
03-518-999	Other Non-Operating Charges - Water Admi	0.00	495.86	500.00	500.00	500.00	
		215,970.00	36,721.34	6,000.00	349,241.00	349,241.00	**61.71%**
	DEPARTMENT TOTAL	**383,878.00**	**228,486.13**	**209,376.00**	**447,780.00**	**454,780.00**	**18.47%**

City of Polk City Budget Worksheet

WATER ADMINISTRATION - 518

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Reinstatement of Prior Salary	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
00038	Martinez, Smirna	$ 18,214.56		$ 18,214.56	$ -		$ 18,214.56	N/A	$ 18,214.56	$ 9.73
	Total Department	**$ 18,214.56**	**$ -**	**$ 18,214.56**	**$ -**	**$ -**	**$ 18,214.56**	**$ -**	**$ 18,214.56**	

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ -	Services supporting general government operations and administration. These include the services of the city attorney, architects, planners, system analysts, and laboratory work.	Maintenance agreement for the Edmunds MCSJ program for utility billing and work orders.
312	Professional Services – Other	$ 15,390.00	Contracted services that are support for employee	MCSJ Hardware & Software Support - $6,590. Civic Plus for annual web hosting fee (expensed between the General, Sewer, and Water Funds) - $1,800. Plus $7,000 for the WF's portion of the NGN agreement.
320	Accounting & Auditing	$ 13,459.00	Cost of services for our annual audit.	George Cotellis - $5,125. Brynjulfson CPA - $8,334. Both vendors are expensed between the General, Sewer, and Water Funds.
400	Travel and Training	$ -	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
420	Education Reimbursement	$ -	Reimbursement for higher education directly related to position or job duties.	
450	Liability Insurance	$ 26,509.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	PGIT: Property and General Liability Insurance (Split among the General, Sewer, and Water Funds) - $12,628. Water Plant Pollution Insurance - $13,881.
460	Repairs & Maintenance	$ 900.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary	Konica invoices
470	Printing & Reproduction	$ 3,000.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Printing of payment receipt books, utility bills, billing envelopes.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
492	Recording & Other Fees	$ 500.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	
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.	This account includes the Water Fund's share of the equipment leases for the postage machine, the copier/printer/ and the mailer (bill stuffer) machine used for the monthly billing process.
510	Office Supplies	$ 750.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	General office supplies used in the administration functions of the water department.
520	Operating Supplies	$ 7,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	Mainly this account carries the large postage expense associated with the billing process. Plus, A/P Checks, and janitorial supplies.
Capital Expenditures				
640	Machinery & Equipment	$ 9,335.00	Included in this category are expenditures for capital improvements for machinery and equipment over $2,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	2nd and Final of 2 equal payments for our new MCSJ financial program we signed a contract for.
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				
920	Transfer to General Fund	$ -	Dividends transferred to the General Fund from the Utility Funds.	

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
992	Unemployment Claims.	$ 2,000.00	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.	
993	Transfer to Reserve	$ 20,766.00	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	$8,735 reserved for restricted impact fees. $12,031 for excess reserves
994	Bank Fees.	$ 1,500.00	Amounts charged by Colonial Bank for the services provided.	
995	Refund of Overpayments	$ -	Refunds to utility customers who have credit balances on closed accounts.	
996	Bad Debt Expense	$ 2,000.00	The city must offset utility bad debts with this line.	Amounts uncollectible from Utility customers.
999	Other Non-Operating Charges.	$ 500.00	Amounts that are expensed that are not a part of the operations of the City.	Finance Charges, Other misc charges.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
0-03-530-300	**MT OLIVE WTP - OPERATING EXPENSES**						
03-530-305	Contract Labor - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00	
03-530-310	Professional Services - Mt Olive WTP	10,000.00	10,012.00	18,400.00	18,400.00	18,400.00	
03-530-311	Engineering Services - Mt Olive WTP	1,500.00	0.00	1,500.00	0.00	0.00	
03-530-312	Professional Services - Other - Mt Olive	0.00	0.00	0.00	0.00	0.00	
03-530-315	Inmate Labor - Mt Olive WTP	3,000.00	0.00	0.00	0.00	0.00	
03-530-400	Travel and Training - Mt Olive WTP	350.00	0.00	350.00	350.00	350.00	
03-530-410	Communication Services - Mt Olive WTP	1,950.00	0.00	1,950.00	1,950.00	1,950.00	
03-530-420	Education Reimbursement - Mt Olive WTP	500.00	0.00	250.00	250.00	250.00	
03-530-430	Utilities - Mt Olive WTP	17,650.00	528.09	5,983.00	5,983.00	5,983.00	
03-530-440	Rentals and Leases - Mt Olive WTP	500.00	0.00	500.00	500.00	500.00	
03-530-460	Repairs and Maintenance - Mt Olive WTP	10,000.00	330.62	20,000.00	21,000.00	21,000.00	
03-530-464	Vehicle Fuel - Mt Olive WTP	3,500.00	0.00	3,500.00	0.00	0.00	
03-530-465	Vehicle Maintenance - Mt Olive WTP	4,883.00	0.00	4,883.00	1,000.00	1,000.00	
03-530-470	Printing and Reproduction- Mt Olive WTP	800.00	0.00	300.00	0.00	0.00	
03-530-480	Promo Activities&Legal Ads-Mt Olive WTP	1,500.00	96.32	1,500.00	0.00	0.00	
03-530-490	Other Current Charges - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00	
03-530-492	Recording & Other Fees - Mt Olive WTP	0.00	0.00	2,000.00	2,000.00	2,000.00	
03-530-493	Equipment Rental - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00	
03-530-510	Office Supplies - Mt Olive WTP	500.00	0.00	200.00	0.00	0.00	
03-530-520	Operating Supplies - Mt Olive WTP	20,000.00	269.76	10,000.00	1,000.00	1,000.00	
03-530-524	Chemicals - Mt Olive WTP	5,000.00	904.00	4,000.00	4,000.00	4,000.00	
03-530-525	Uniforms - Mt Olive WTP	1,200.00	0.00	0.00	0.00	0.00	
03-530-530	Road Materials & Supplies - Mt Olive WTP	1,500.00	0.00	0.00	0.00	0.00	
03-530-540	Books,Pub,Sub,&Memberships-Mt Olive WTP	500.00	0.00	200.00	200.00	200.00	
		84,833.00	12,140.79	75,516.00	56,633.00	56,633.00	**-33.24%**
03-530-600	**MT OLIVE WTP - CAPITAL OUTLAY**						
03-530-605	Depreciation Expense - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00	
03-530-610	Land - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00	
03-530-620	Buildings - Mt Olive WTP	5,000.00	0.00	2,500.00	0.00	0.00	
03-530-630	Improvements Other than Building - Mt Ol	11,000.00	0.00	118,500.00	118,500.00	118,500.00	
03-530-640	Machinery & Equipment - Mt Olive WTP	7,400.00	0.00	7,400.00	6,000.00	6,000.00	
03-530-650	Construction In Progress - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00	
03-530-660	Books, Pub.& Library Materials - Mt Oliv	0.00	0.00	0.00	0.00	0.00	
		23,400.00	0.00	128,400.00	124,500.00	124,500.00	**432.05%**
03-530-700	**MT OLIVE WTP - DEBT SERVICE**						
03-530-710	Principal - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00	
03-530-720	Interest - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00	
03-530-730	Other Debt Service Costs - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00	
03-530-733	Mandated Reserve - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	**0.00%**

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
	DEPARTMENT TOTAL	108,233.00	12,140.79	203,916.00	181,133.00	181,133.00	67.35%

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 18,400.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Sometimes a project requires a particular skill by a trained individual / company and is hired by the City to complete the task at hand. Blount operation, Central Electric for electronic controls
311	Engineering Services	$ 1,500.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	Engineers are contracted on behalf of the City to oversee projects, etc. and handle plans, etc. relative to the water facilitly.
312	Professional Services – Other		Contracted services that are support for employee	
315	Inmate Labor	$ -	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	This line item is for any labor costs relative to the inmates / guard on a daily basis
400	Travel and Training	$ 350.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	The opportunity for additional training is offered to the Public Works employees as a tool to gain knowledge of the water industry which would help in their daily operations.
410	Communication Services	$ 1,950.00	Expenditures for communication services utilized by the City.	To monitor system
420	Education Reimbursement	$ 250.00	Reimbursement for higher education directly related to position or job duties.	
430	Utilities	$ 5,983.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Water is suppied by the City to the citizens of Mt. Olive. Other utilities are provided by other service companies.
440	Rentals & Leases	$ 500.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	Occasionally, the City needs to rent a piece of equipment that the City does not have in order to complete the job. Example is generator, pumps etc.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
460	Repairs & Maintenance	$ 20,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	both tanks need to be coated on the interior.
464	Vehicle Fuel	$ 3,500.00	Gasoline and diesel for the citys fleet of vehicles.	The water truck is used daily for all routine functions and needs to stay "fueled" in the event of a water break or repair.
465	Vehicle Maintenance	$ 4,883.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance is required on the water truck to keep it in good working condition at all times.
470	Printing & Reproduction	$ 300.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	This expense covers the printing of maps, either by the Staff and/or Engineers that shows the location of certain water lines when working on a project.
480	Promo Activities & Legal Ads	$ 1,500.00	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	Boil water notices
490	Other Current Charges	$ -	Expenses of the City that are not classified elsewhere.	
492	Recording & Other Fees	$ 2,000.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	operation permit for well
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	$ 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.	Office expenses incurred to comply with the Polk County Health Department in making sure reports, logs, etc are sufficiently kept at the water plant.
520	Operating Supplies	$ 10,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	This expense is to make sure operating supplies are available and ready for use at the water facililty (e.g. hoses, clips, pumps)
524	Chemicals	$ 4,000.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Chemicals (bleach & acids) are needed to disinfect the water before leaving the facility
525	Uniforms	$ -	Uniform expense for the public works department. This includes safety clothing and work boots.	City no longer furnishes uniforms for employees
530	Road Materials & Supplies		Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	no roads assocatied with plant

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
540	Books, Publications, Subscriptions & Memberships	$ 200.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	Membership in the Florida Rural Water Association give the staff member valuable insight to current updates on water issues and their staff is always available to assist with meter calibration and other water-related matters.
Capital Expenditures				
620	Buildings	$ 2,500.00	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	This is for needed expenses to maintain the appearance and working condition of the water plant.
630	Improvements Other Than Buildings	$ 118,500.00	Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	install generator for back up power required by DEP. $115,000.00, Install SCADA system of monitor system ($3500.00)
633	Public Works – Improvements Other Than Buildings		Included in this category are expenditures for capital improvements over $500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	
640	Machinery & Equipment	$ 7,400.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	GPS $2560.00, Water locator $1,167.00, GOOD metal detector $240.00, Tools for trucks $1,400.00.
650	Construction in Progress		Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year	
660	Books, Publications & Library Materials		Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
03-531-300	**COMMONWEALTH WTP - OPERATING EXPENSE**						
03-531-305	Contract Labor - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00	
03-531-310	Professional Services - Commonwealth WTP	12,000.00	7,065.00	13,500.00	12,000.00	12,000.00	
03-531-311	Engineering Services - Commonwealth WTP	1,000.00	0.00	1,000.00	1,000.00	1,000.00	
03-531-312	Professional Services - Other - Commonwe	0.00	0.00	0.00	0.00	0.00	
03-531-400	Travel and Training - Commonwealth WTP	200.00	0.00	100.00	100.00	100.00	
03-531-410	Communication Services - Commonwealth WT	1,000.00	0.00	1,000.00	1,000.00	1,000.00	
03-531-430	Utilities - Commonwealth WTP	1,200.00	174.74	275.00	275.00	275.00	
03-531-440	Rentals and Leases - Commonwealth WTP	500.00	0.00	500.00	500.00	500.00	
03-531-460	Repairs and Maintenance - Commonwealth W	6,000.00	6.98	8,000.00	9,000.00	9,000.00	
03-531-464	Vehicle Fuel - Commonwealth WTP	1,500.00	0.00	1,500.00	0.00	0.00	
03-531-465	Vehicle Maintenance - Commonwealth WTP	2,500.00	0.00	2,000.00	0.00	0.00	
03-531-470	Printing & Reproduction-Commonwealth WTP	250.00	0.00	50.00	50.00	50.00	
03-531-490	Other Current Charges - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00	
03-531-492	Recording & Other Fees - Commonwealth WTP	0.00	0.00	2,000.00	2,000.00	2,000.00	
03-531-493	Equipment Rental - Commonwealth WTP	500.00	0.00	500.00	500.00	500.00	
03-531-510	Office Supplies - Commonwealth WTP	500.00	0.00	500.00	0.00	0.00	
03-531-520	Operating Supplies - Commonwealth WTP	10,000.00	0.00	10,000.00	10,000.00	10,000.00	
03-531-524	Chemicals - Commonwealth WTP	2,500.00	383.00	3,000.00	1,000.00	1,000.00	
03-531-525	Uniforms - Commonwealth WTP	1,200.00	0.00	0.00	0.00	0.00	
		40,850.00	7,629.72	43,925.00	37,425.00	37,425.00	**-8.38%**
03-531-600	**COMMONWEALTH WTP - CAPITAL OUTLAY**						
03-531-610	Land - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00	
03-531-620	Buildings - Commonwealth WTP	0.00	0.00	1,000.00	0.00	0.00	
03-531-630	Improvements Other than Building - Commo	0.00	0.00	0.00	0.00	0.00	
03-531-640	Machinery & Equipment - Commonwealth WTP	0.00	0.00	5,367.00	3,967.00	3,967.00	
03-531-650	Construction In Progress - Commonwealth	0.00	0.00	0.00	0.00	0.00	
03-531-660	Books, Pub.& Library Materials - Commonw	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	6,367.00	3,967.00	3,967.00	**100.00%**
03-531-700	**COMMONWEALTH WTP - DEBT SERVICE**						
03-531-710	Principal - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00	
03-531-720	Interest - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00	
03-531-730	Other Debt Service Costs - Commonwealth	0.00	0.00	0.00	0.00	0.00	
03-531-733	Mandated Reserve - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	**0.00%**
	DEPARTMENT TOTAL	**40,850.00**	**7,629.72**	**50,292.00**	**41,392.00**	**41,392.00**	**1.33%**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 13,500.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Blount services and test requried by health dept and
311	Engineering Services	$ 1,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	Engineering services are invaluable in having key City issues addressed to keep the water system running properly. Consulanting for compliance issues and forms.
400	Travel and Training	$ 100.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	allow staff to keep current on regulation changes and continue education in field.
410	Communication Services	$ 1,000.00	Expenditures for communication services utilized by the City.	provides phone lines for plant security and operation status.
430	Utilities	$ 275.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	provides electric for the running of plant
440	Rentals & Leases	$ 500.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	On occasion, the City needs to rent / lease a piece of equipment that is needed to effect the completion of a repair or maintenance issue.
460	Repairs & Maintenance	$ 8,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Tank requires inspection this year under operating permit $3000.00. tank is going to require interior work, we won't know to what extent until we get inside, to allow what we think is a working amount $5,000.00
464	Vehicle Fuel	$ 1,500.00	Gasoline and diesel for the citys fleet of vehicles.	Fuel is essential in keeping the water truck "ready to go" , not only for routine functions, but in the event of having to travel to a water break, etc.
465	Vehicle Maintenance	$ 2,000.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance on the water truck assures that the truck is in good running order when it is needed.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
470	Printing & Reproduction	$ 50.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Printed maps are invaluable to staff, engineers, & contractors when needing to know the layout of the plant orwhere the water lines are located in the ground.
492	recording, fees and licenses	$ 2,000.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	water plant operation permit
493	Equipment Rental	$ 500.00	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	The City sometimes rents a piece of heavy equipment that it (the City) does not own in order to complete a certain project or job function.
510	Office Supplies	$ 500.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	Polk County requires that the City keep reports & logs at the water plants at all times, so certain office supplies are necessary to comply
520	Operating Supplies	$ 10,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	To operate the water facility properly, certain supplies are required to be kept available (piping, pumps, hoses, cleaning supplies)
524	Chemicals	$ 3,000.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Before leaving the plant, the water must be disinfected. This is done by using liquid bleach & other cleaning agents.
525	Uniforms	$ -	Uniform expense for the public works department. This includes safety clothing and work boots.	City no longer furnishes uniforms to the employees
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	Being members of the FRWA & the AWWA helps the City keep abreast of water & sewer issues and provids up-to-date changes in regulations.
Capital Expenditures				
620	Buildings	$ 1,000.00	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	This expense is to have funds available at the Water Plant #2 for routine maintenance.
640	Machinery and equipment	$ 5,367.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	GPS $2560.00, Water locator $1,167.00, GOOD metal detector $240.00, Tools for trucks $1,400.00.

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
03-532-100	**V. MATT WILLIAMS WTP - PERSONNEL EXPENSE**						
03-532-120	Regular Salary - Wages - V. Matt William	0.00	0.00	0.00	0.00	0.00	
03-532-140	Overtime - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00	
03-532-160	Bonuses and Gift Certificates - V. Matt	0.00	0.00	0.00	0.00	0.00	
03-532-210	Fica Taxes - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00	
03-532-220	Retirement Contribution - V. Matt Willia	0.00	0.00	0.00	0.00	0.00	
03-532-230	Life & Health Insurance - V. Matt Willia	0.00	0.00	0.00	0.00	0.00	
03-532-240	Worker's Compensation - V. Matt Williams	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	**0.00%**
03-532-300	**V. MATT WILLIAMS WTP - OPERATING EXPENSE**						
03-532-305	Contract Labor - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00	
03-532-310	Professional Services - V. Matt Williams	10,000.00	6,421.00	18,500.00	12,500.00	12,500.00	
03-532-311	Engineering Services - V. Matt Williams	1,500.00	0.00	1,500.00	1,500.00	1,500.00	
03-532-312	Professional Services - Other - V. Matt	0.00	0.00	1,500.00	0.00	0.00	
03-532-315	Inmate Labor - V. Matt Williams	4,000.00	0.00	0.00	0.00	0.00	
03-532-400	Travel and Training - V. Matt Williams	800.00	0.00	250.00	250.00	250.00	
03-532-410	Communication Services - V. Matt William	1,000.00	0.00	1,100.00	1,100.00	1,100.00	
03-532-430	Utilities - V. Matt Williams WTP	19,000.00	8,958.48	13,172.00	13,172.00	13,172.00	
03-532-440	Rentals and Leases - V. Matt Williams WT	1,000.00	0.00	500.00	500.00	500.00	
03-532-460	Repairs and Maintenance - V. Matt Willia	11,000.00	2,091.75	11,000.00	11,000.00	11,000.00	
03-532-464	Vehicle Fuel - V. Matt Williams	3,500.00	0.00	3,500.00	0.00	0.00	
03-532-465	Vehicle Maintenance - V. Matt Williams	2,500.00	0.00	2,500.00	0.00	0.00	
03-532-490	Other Current Charges - V. Matt Williams	0.00	0.00	0.00	0.00	0.00	
03-532-492	Recording & Other Fees - V. Matt Williams WTP	0.00	0.00	2,000.00	2,000.00	2,000.00	
03-532-493	Equipment Rental - V. Matt Williams WTP	1,500.00	0.00	500.00	500.00	500.00	
03-532-510	Office Supplies - V. Matt Williams WTP	500.00	0.00	200.00	0.00	0.00	
03-532-520	Operating Supplies - V. Matt Williams WT	20,000.00	0.00	5,000.00	0.00	0.00	
03-532-521	City Hall - Operating Supplies - V. Matt	0.00	0.00	0.00	0.00	0.00	
03-532-524	Chemicals - V. Matt Williams WTP	3,800.00	724.00	3,800.00	3,500.00	3,500.00	
03-532-525	Uniforms - V. Matt Williams	1,200.00	0.00	0.00	0.00	0.00	
03-532-530	Road Materials&Supplies- V.Matt Williams	500.00	0.00	0.00	0.00	0.00	
03-532-540	Books,Pub,Sub,&Memberships-V.Matt Willia	500.00	0.00	0.00	0.00	0.00	
		82,300.00	18,195.23	65,022.00	46,022.00	46,022.00	**-44.08%**
03-532-600	**V. MATT WILLIAMS WTP - CAPITAL OUTLAY**						
03-532-605	Depreciation Expense - V. Matt Williams	0.00	0.00	0.00	0.00	0.00	
03-532-610	Land - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00	
03-532-620	Buildings - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00	
03-532-630	Improvements Other than Building - V. Ma	0.00	0.00	0.00	0.00	0.00	
03-532-640	Machinery & Equipment - V. Matt Williams	0.00	0.00	0.00	0.00	0.00	
03-532-650	Construction In Progress - V. Matt Willi	0.00	0.00	0.00	0.00	0.00	
03-532-660	Books, Pub.& Library Materials - V. Matt	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	**0.00%**

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
03-532-700	**V. MATT WILLIAMS WTP - DEBT SERVICE**						
03-532-710	Principal - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00	
03-532-720	Interest - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00	
03-532-730	Other Debt Service Costs - V. Matt Willi	0.00	0.00	0.00	0.00	0.00	
03-532-733	Mandated Reserve - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	**0.00%**
	DEPARTMENT TOTALS	**82,300.00**	**18,195.23**	**65,022.00**	**46,022.00**	**46,022.00**	**-44.08%**

City of Polk City Budget Worksheet

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

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	$ 18,500.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	The City acquires the services of professional groups as support personnel for operational and administrative purposes. Blount operator for operation, central electric for electronic control repair $2500.00.
311	Engineering Services	$ 1,500.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	Skilled engineers are contracted to oversee projects requiring their expertise in planning & development.
312	Professional Services – Other	$ 1,500.00	Contracted services that are support for employee	required certified service of emergency generator
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.	This line item covers labor expenses incurred by the inmates / guard as they perform their scheduled work for the City.
400	Travel and Training	$ 250.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	Water plant operation requires keeping up with the latest technology. By offering training to the staff, they are equipped with the tools to manage their job function more effectively & productively.
410	Communication Services	$ 1,100.00	Expenditures for communication services utilized by the City.	Two-way devices and "blackberries" offer a means of communication between departments and essential personnel. Phone line for monitoring system
430	Utilities	$ 13,172.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Polk City Utilities provides potable water to the citizens of Polk City. Other utilities are provided by other service organizations. Electric, water
440	Rentals & Leases	$ 500.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	To complete a certain job function or project, it is often necessary to rent / lease a piece of equipment not owned by the City from an outside source. Example air compressor, pumps.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
460	Repairs & Maintenance	$ 11,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Funds are needed for repair and to keep up with maintenance issues at the plant. Tank inspection for this year @$4,000.00. This line item covers maintenance expenses for water station #3 and the water shed.
464	Vehicle Fuel	$ 3,500.00	Gasoline and diesel for the citys fleet of vehicles.	The water truck is used, not only for everyday functions, but must be kept "fueled" in the event a water break is reported. At such a time, the truck must be fully prepared for travel. Also included is fuel for generator at plant.
465	Vehicle Maintenance	$ 2,500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Keeping up with the repair & maintenance of the water truck is a necessity. Scheduled routine maintenance includes oil changes, tire checks, etc.
492	recording, fees and licenses	$ 2,000.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	operation of water plant permit
493	Equipment Rental	$ 500.00	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	A project will sometimes necessitate the rental / lease of a piece of heavy equipment not owned by the City from an outside source.
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.	In order to comply with the Polk County Health Department, supplies need to be on hand to implement reports and to keep logs at the plant, especially in the event of a scheduled inspecition of records
520	Operating Supplies	$ 5,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	The City supplies potable water to its' citizens. For daily operations, supplies such as pumps, pipes, gaskets, & parts are required.
524	Chemicals	$ 3,800.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Before leaving the plant, water has to be disinfected via bleach & acids.
525	Uniforms	$ -	Uniform expense for the public works department. This includes safety clothing and work boots.	City no longer provides uniform to employees
530	Road Materials & Supplies	$ -	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	none required at plant
540	Books, Publications, Subscriptions & Memberships	$ -	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications	The purchase of educational materials provide the staff with an opportunity to remain updated on possible changes relating to their job functions.
Capital Expenditures				

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
620	Buildings	$ -	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
03-533-100	**WATER OPERATIONS - PERSONNEL EXPENSES**						
03-533-120	Regular Salary - Wages - Water Oper	39,743.00	60,098.97	44,597.00	81,957.00	81,957.00	
03-533-130	Other Salaries and Wages - Water Oper	1,300.00	1,500.00	2,600.00	2,600.00	2,600.00	
03-533-140	Overtime - Water Oper	3,185.00	172.70	3,310.00	0.00	0.00	
03-533-160	Bonuses and Gift Certificates - Water Op	0.00	0.00	200.00	400.00	400.00	
03-533-210	Fica Taxes - Water Oper	3,383.00	4,670.13	3,864.00	6,270.00	6,270.00	
03-533-220	Retirement Contribution - Water Oper	4,356.00	6,079.74	4,975.00	8,073.00	8,073.00	
03-533-230	Life & Health Insurance - Water Oper	13,947.00	17,689.42	31,060.00	34,120.00	34,120.00	
03-533-240	Worker's Compensation - Water Oper	6,442.00	1,853.04	6,000.00	6,000.00	6,000.00	
		72,356.00	92,064.00	96,606.00	139,420.00	139,420.00	**92.69%**
03-533-300	**WATER OPERATIONS - OPERATING EXPENSES**						
03-533-305	Contract Labor - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-310	Professional Services - Water Oper	5,000.00	1,395.80	1,000.00	1,000.00	1,000.00	
03-533-311	Engineering Services - Water Oper	10,000.00	125.59	62,500.00	0.00	0.00	
03-533-312	Professional Services - Other - Water Op	8,200.00	0.00	8,200.00	0.00	0.00	
03-533-315	Inmate Labor - Water Oper	28,000.00	9,175.89	11,294.00	11,294.00	11,294.00	
03-533-400	Travel and Training - Water Oper	800.00	200.00	250.00	250.00	250.00	
03-533-410	Communication Services - Water Oper	850.00	211.05	850.00	600.00	600.00	
03-533-420	Education Reimbursement - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-430	Utilities - Water Oper	0.00	3,968.01	0.00	0.00	0.00	
03-533-440	Rentals and Leases - Water Oper	1,000.00	0.00	1,000.00	1,000.00	1,000.00	
03-533-450	Liability Insurance - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-460	Repairs and Maintenance - Water Oper	52,500.00	2,722.68	52,500.00	52,500.00	52,500.00	
03-533-464	Vehicle Fuel - Water Oper	10,000.00	2,687.97	3,500.00	3,500.00	3,500.00	
03-533-465	Vehicle Maintenance - Water Oper	6,100.00	1,735.52	6,100.00	5,000.00	5,000.00	
03-533-470	Printing and Reproduction - Water Oper	800.00	84.82	200.00	200.00	200.00	
03-533-480	Promo Activities & Legal Ads - Water Ope	0.00	0.00	0.00	0.00	0.00	
03-533-490	Other Current Charges - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-492	Recording & Other Fees - Water Oper	1,000.00	0.00	100.00	100.00	100.00	
03-533-493	Equipment Rental - Water Oper	1,500.00	728.50	1,500.00	1,500.00	1,500.00	
03-533-510	Office Supplies - Water Oper	500.00	0.00	200.00	200.00	200.00	
03-533-520	Operating Supplies - Water Oper	30,000.00	31,990.57	2,500.00	2,500.00	2,500.00	
03-533-524	Chemicals - Water Oper	1,000.00	0.00	0.00	0.00	0.00	
03-533-525	Uniforms - Water Oper	1,800.00	229.61	0.00	0.00	0.00	
03-533-530	Road Materials & Supplies - Water Oper	5,000.00	0.00	2,500.00	0.00	0.00	
03-533-540	Books, Pub., Sub., & Memberships - Water	500.00	354.00	750.00	750.00	750.00	
		164,550.00	55,610.01	154,944.00	80,394.00	80,394.00	**-51.14%**
03-533-600	**WATER OPERATIONS - CAPITAL OUTLAY**						
03-533-605	Depreciation Expense - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-610	Land - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-620	Buildings - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-630	Improvements Other than Building - Water	6,500.00	0.00	185,000.00	0.00	0.00	

City of Polk City Budget Worksheet

Account Number	Account Description	FY10 Budget	FY10 - June YTD Actual	FY11 - Dept Requested	FY11 - City Mngr Recommended	FY11 - Adopted By Council	Percent Change
03-533-634	SCADA System - Water Oper	0.00	61.90	0.00	0.00	0.00	
03-533-640	Machinery & Equipment - Water Oper	31,000.00	3,137.00	32,000.00	22,000.00	22,000.00	
03-533-650	Construction In Progress - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-660	Books, Pub.& Library Materials - Water O	0.00	0.00	0.00	0.00	0.00	
		37,500.00	3,198.90	217,000.00	22,000.00	22,000.00	**-41.33%**
03-533-700	**WATER OPERATIONS - DEBT SERVICE**						
03-533-710	Principal - Water Oper	5,643.00	4,977.67	21,644.00	21,644.00	21,644.00	
03-533-720	Interest - Water Oper	2,160.00	1,525.18	50,059.00	50,059.00	50,059.00	
03-533-730	Other Debt Service Costs - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-733	Mandated Reserve - Water Oper	0.00	0.00	6,421.00	6,421.00	6,421.00	
		7,803.00	6,502.85	78,124.00	78,124.00	78,124.00	**901.20%**
03-533-900	**WATER OPERATIONS - OTHER USES**						
03-533-905	Transfer to Utility Fund - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-920	Transfer to General Fund - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-992	Unemployment Claims - Water Oper	0.00	1,908.12	2,500.00	2,500.00	2,500.00	
03-533-993	Transfer to Reserve - Water Oper	52,374.00	0.00	0.00	0.00	0.00	
03-533-994	Bank Fees - Water Oper	0.00	0.00	0.00	0.00	0.00	
03-533-995	Refund of Overpayments - Water Oper	0.00	131.49	200.00	0.00	0.00	
03-533-998	Fund Balance - Out of Balance - Water Op	0.00	0.00	0.00	0.00	0.00	
03-533-999	Other Non-Operating Charges - Water Oper	0.00	0.00	250.00	250.00	250.00	
		52,374.00	2,039.61	2,950.00	2,750.00	2,750.00	**-94.75%**
	DEPARTMENT TOTAL	**334,583.00**	**159,415.37**	**549,624.00**	**322,688.00**	**322,688.00**	**-3.56%**

City of Polk City Budget Worksheet

WATER OPERATIONS - 533

Employee ID	Employee	2009-2010 Total Regular Salary	2010-2011 Reinstatement of Prior Salary	2010-2011 Total Regular Salary	2010-2011 Possible Merit Increase	2010-2011 Proposed COLA Increase	2010-2011 Total Regular Salary	2010-2011 Overtime Provision	2010-2011 Incentive Pay	2010-2011 Total Salary	Possible 2010-2011 Hourly Rate
00044	O' Coggin, Howard	$ 20,161.44		$ 20,161.44	$ -		$ 20,161.44		$ 1,300.00	$ 20,161.44	$ 10.77
00045	Vince, Joseph	$ 24,354.72		$ 24,354.72	$ -		$ 24,354.72		$ 1,300.00	$ 24,354.72	$ 13.01
00000	Vacant						$ 18,720.00		$ -	$ 18,720.00	$ 10.00
00000	Vacant						$ 18,720.00		$ -	$ 18,720.00	$ 10.00
	Total Department	**$ 44,516.16**	**$ -**	**$ 44,516.16**	**$ -**	**$ -**	**$ 81,956.16**	**$ -**	**$ 2,600.00**	**$ 84,556.16**	

City of Polk City Budget Worksheet

Fund: Water **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	Description	Justification
Operating Expenses				
310	Professional Services	$1,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	
311	Engineering Services	$ 62,500.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	1/2 eng. For number street water replacement of lines (to be paid from grant)
312	Professional Services – Other	$ 8,200.00	Contracted services that are support for employee	Reverse 911 for calling boil water and we can also call to notify of late cutomer and cut off ($8,000.00)
315	Inmate Labor	$ 11,294.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	State correctional contract of labor
400	Travel and Training	$ 250.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at $0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	
410	Communication Services	$ 850.00	Expenditures for communication services utilized by the City.	for sunshine state call one, for locating all city utilities
440	Rentals & Leases	$ 1,000.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	
460	Repairs & Maintenance	$ 52,500.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Reg. replacement ($18,000.00), Meter replacement ($19,500.00) this is for bad meter/reg. when found. $7,000.00 for major water inventor parts for the day to day repairs. $8,000.00 for misc supplies. All meter replacement is now with Master meter, also we are using translators for other meters so we can have one system reading meters,
464	Vehicle Fuel	$ 3,500.00	Gasoline and diesel for the city's fleet of vehicles.	fuel for all vehicles used in the day to day operation of City system

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
465	Vehicle Maintenance	$ 6,100.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	to cover tires, oit changes, filter, tune up, misc reg maintenance. All of truck #1, 1/3 van #5, 1/2 of truck #10, all of tuck #11, 1/2 gator #7, all of ez-go #8
470	Printing & Reproduction	$ 200.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	
492	Recording & Other Fees	$ 100.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	
493	Equipment Rental	$ 1,500.00	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	emergency signs, lights, pumps etc.
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	$ 2,500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	
524	Chemicals		Expenditures include chemicals, for the operation of the water and wastewater departments.	
525	Uniforms		Uniform expense for the public works department. This includes safety clothing and work boots.	City no longer furnishes uniforms to employees
530	Road Materials & Supplies	$ 2,500.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	misc. road repair when water lines break under or near roads and driveways

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
540	Books, Publications, Subscriptions & Memberships	$ 750.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	
Capital Expenditures				
630	Improvements Other Than Buildings	$ 185,000.00	Included in this category are expenditures for	Extension of the water main north on SR 33 to steel plant ($185,000.00).
640	Machinery & Equipment	$ 32,000.00	Included in this category are expenditures for capital improvements for machinery and equipment over $500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	gps to locat lines and record, flat bed dump truck, metal detector, tools to stock tucks
Debt Service				
710	Principal	$ 21,644.00	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	$16,000 for USDA Water System Revenue Bond plus $5,643 for Old Nat'l Truck Lease
720	Interest	$ 50,059.00	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.	$47,898 for USDA Water System Revenue Bond plus $2,160 for Old Nat'l Truck Lease
730	Other Debt Service Costs	$ -	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services	
733	Mandated Reserve	$ 6,421.00	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve	Debt Service Reserves for the USDA Water Revenue Bond
Other Uses				
920	Transfer to General Fund		Dividends transferred to the General Fund from the Utility Funds.	
992	Unemployment Claims.	$ 2,500.00	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.	

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
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	$ 200.00		
996	Bad Debt Expense		The city must offset utility bad debts with this line.	
999	Other Non-Operating Charges.	$ 250.00	Amounts that are expensed that are not a part of the operations of the City.	

City of Polk City Budget Worksheet

Account Number	Account Description	Prior Year Appropriated	Prior Year Actual	Requested by Department	Recommended by City Manager	Adopted By Council
0-03-590-300	**NON-DEPARTMENTAL - OPERATING EXPENSES**					
0-03-590-310	Professional Services - Non-Dept	0.00	0.00	0.00	0.00	0.00
0-03-590-320	Accounting and Auditing - Non-Dept	0.00	0.00	0.00	0.00	0.00
0-03-590-420	Education Reimbursement - Non-Dept	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
0-03-590-900	**NON-DEPARTMENTAL - OTHER USES**					
0-03-590-901	Hurricane Charley - Non-Dept	0.00	0.00	0.00	0.00	0.00
0-03-590-903	Hurricane Jeanne - Non-Dept	0.00	0.00	0.00	0.00	0.00
0-03-590-996	Bad Debt - Non-Dept	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

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.