



CITY OF POLK CITY

Building Today for a Better Tomorrow

2009-2010 Budget Document

BUILDING TODAY FOR A BETTR TOMORROW

2009-2010 Budget Document

City of Polk City
123 Broadway Boulevard SE
Polk City, Florida 33868
Phone 863.984.1375 • Fax 863.984.2334
www.mypolkcity.org

City of Polk City City Council



Donald L. Penton Sr.
Mayor



Nancy Adorno
Vice-Mayor



Christine Denico
Councilmember



Dan Ames
Councilmember



Kristen Eilertsen
Councilmember

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.

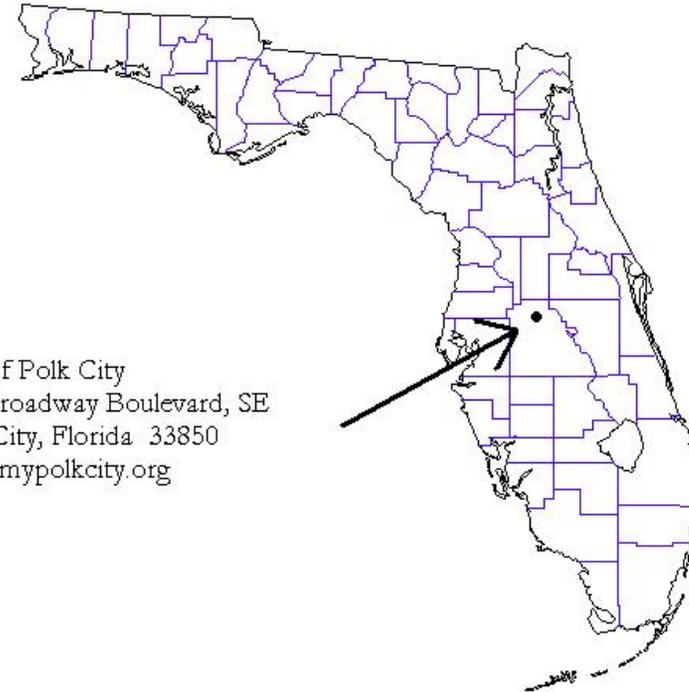
Polk City Facts

Polk County Population by County

Auburndale	14,121
Bartow	17,296
Davenport	2,705
Dundee	3,310
Eagle Lake	2,772
Fort Meade	5,864
Frostproof	2,861
Haines City	18,916
Highland Park	248
Hillcrest Heights	256
Lake Alfred	4,562
Lake Hamilton	1,409
Lakeland	93,508
Lake Wales	12,053
Mulberry	3,467
Polk City	1,751
Winter Haven	34,404
Polk County Unincorporated	585,733

City Statistics

Date of Incorporation	April 13, 1925
Form of Government	Council/Manager
Size	6 Square Miles
Number of Lakes	4
Number of Parks	3



City of Polk City
 123 Broadway Boulevard, SE
 Polk City, Florida 33850
www.mypolkcity.org

Table of Contents

City Council	2
Polk City Fact Sheet	3
Budget Calendar	6
LETTER OF TRANSMITTAL	8
Millage ordinance	14
Budget ordinance	15
City Directory	17
Observed holidays	18
INTRODUCTION	
Fund Types	20
Revenue Sources and Trends	21
Financial Policies	28
Budget Process	29
Budget line item descriptions	30
Organizational Chart	34
SUMMARY	
City Wide	36
City Wide Payroll Summary	39
City Wide for Trim	40
Revenue/Expenditure Charts	41
ESTIMATED REVENUE PROJECTIONS	
General Fund	44
Sewer Fund	48
Water Fund	50
EXPENDITURE PROJECTIONS	
Legislative	53
Executive	56
City Clerk	60
Legal Council	64
Comprehensive Planning	66
Finance and Accounting	68
Debt Service	72
Law Enforcement	74
Building and Zoning	76
Code Enforcement	80
Refuse/Sanitation	84
General Government Buildings	86
Roads and Streets	90

CITY OF POLK CITY
2008-2009 BUDGET DOCUMENT

Library	96
Parks	100
Special Events	102
Transfers and Other Uses	104
Sewer Utility	
Sewer Administration	110
Sewer Operations	115
Cardinal Hill Wastewater Treatment Plant	121
Mt. Olive Wastewater Treatment Plant	124
Water Utility	
Water Administration	128
Mt. Olive Water Plant	134
Commonwealth Avenue Water Plant	139
V. Matt Williams Water Plant	142
Water Operations	147
APPENDICES	
Fees and Charges	155
Glossary	161
Purchasing Policy	165

August

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
26	27	28 SCHOOL BOARD – TENTATIVE HEARING	29	30	31	1
2	3	4 DR-420 DUE TO PROPERTY APPRAISER	5	6	7	8
9	10	11 COUNCIL MEETING	12	13	14	15
				FLORIDA LEAGUE OF CITIES CONFERENCE – ORLANDO		
16	17	18	19 TRIM NOTICES MAILED	20	21	22
23	24	25	26	27	28	29
30	31					

2009

September

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
		1	2 BUDGET WORKSHOP	3 COUNTY TENTATIVE HEARING	4	5
6	7 LABOR DAY HOLIDAY	8 COUNCIL MEETING SCHOOL BOARD – FINAL HEARING	9 TENTATIVE BUDGET HEARING	10 COUNTY – FINAL HEARING	11	12
13	14	15	16	17 FIRST DAY TO ADVERTISE	18	19
20	21 LAST DAY TO ADVERTISE	22	23 POLK CITY – FINAL BUDGET HEARING	24	25 FINAL MILLAGE DUE TO COUNTY	26
27	28	29	30			
October				1 NEW FISCAL YEAR		
						2009



CITY OF POLK CITY

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July 22, 2009

Honorable Mayor, City Council and Citizens
City of Polk City
Polk City, Florida 33850

It is my honor to present the City of Polk City's annual budget for fiscal year October 1, 2009 through September 30, 2010. This budget has been prepared under the guidelines established by the Government Finance Officers Association (GFOA) budgeting procedures. Each year the city seeks to create a document that is not only informational but also easy to understand by the average citizen.

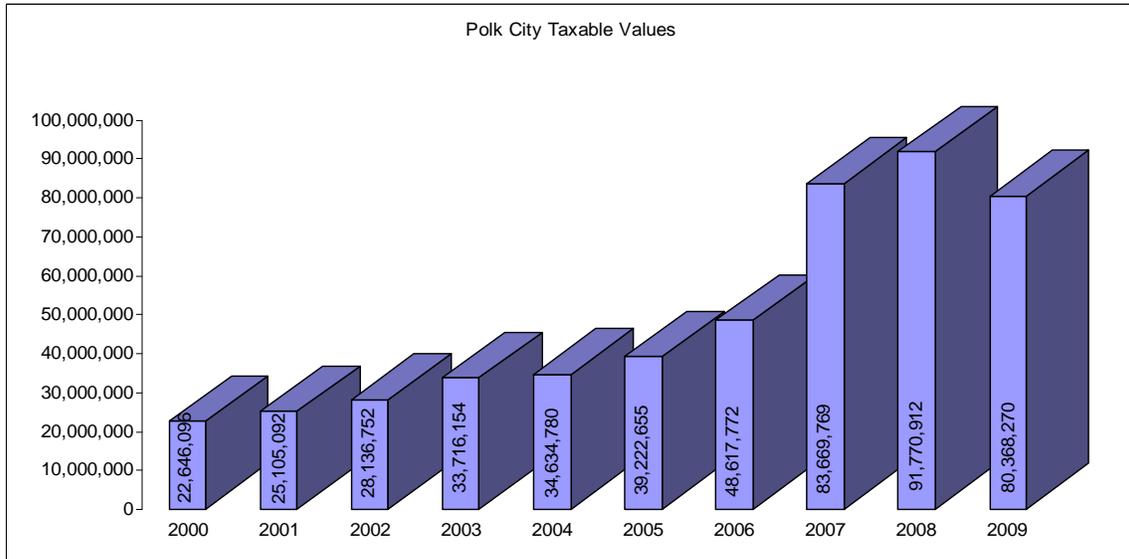
Each department within the city has goals that are expressed within their particular areas of the budget. Frequently the actions of departments are intended to meet Federal and State mandates and to identify projects for improving the quality of life for the citizens of Polk City. The city has certain goals that are organization wide. They are:

- To ensure citizen safety by providing adequate police presence at all times.
- To respond to the needs of all citizens in a courteous, respectful and efficient manner.
- To offer cultural and recreational opportunities fitting the needs of the citizens.
- To provide basic services in an efficient and economical manner.

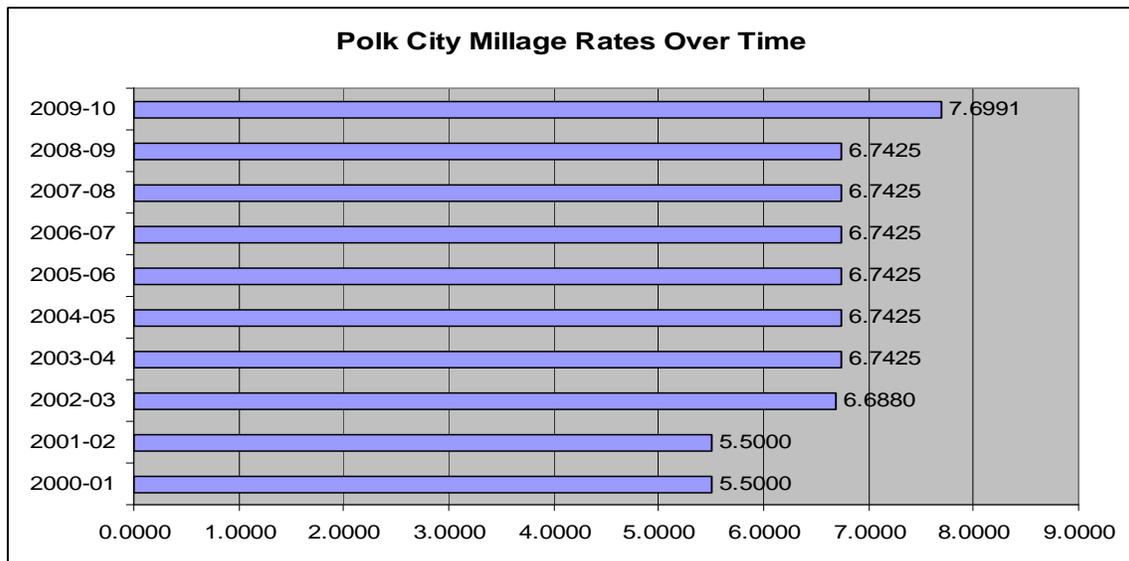
This budget document contains five sections which include the Introduction, the Executive Summary, Projected Revenues, Projected Expenditures and the Appendices. The introduction is just that and covers a variety of items including the budget process, city history, debt schedule, and line item descriptions. The Executive Summary provides a city wide summary of the proposed budget, the City's organizational chart and the positions that are budgeted. The projected revenues and projected expenditures sections will itemize the requests for each department in detail. Finally, the appendices will include payroll and benefit information, the five year capital improvement plan, existing fees and charges and a glossary.

Tax Reform Effect

Polk City's taxable value increased 72 percent in 2007. In 2008, the city's taxable value grew an additional ten percent however the value was reduced by eight percent due to the additional \$25,000 homestead. This year, due to additional property tax reform in the form of Amendment 1, the city's tax base has been reduced 12.43%. Please keep in mind that the City's operational increases in electric, insurance, chemicals, and materials costs are continuing to climb at record rates.

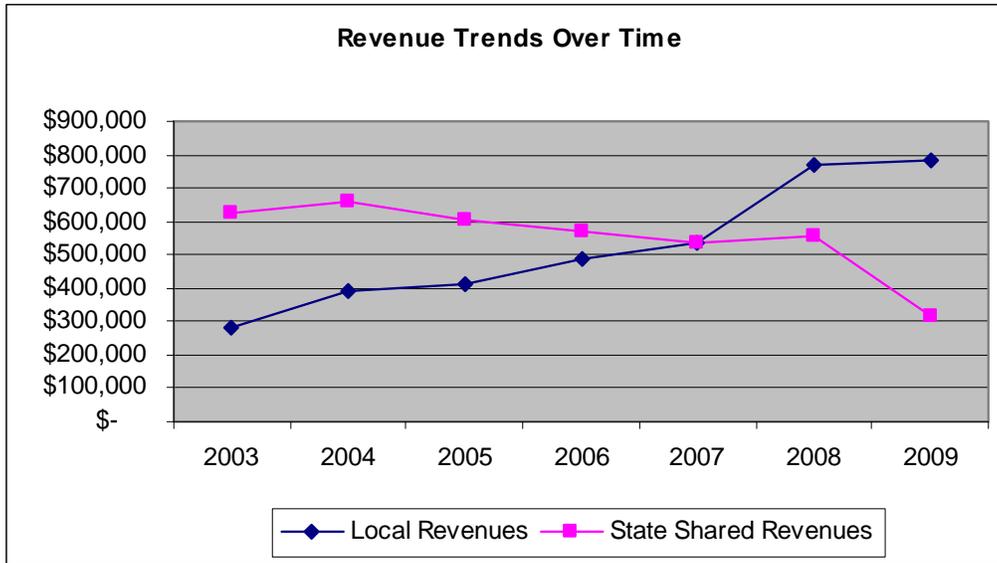


At this time, the City Council has approved a tentative millage rate of 7.6991 per \$1,000 taxable property value. This budget has been based on the tentative rate and prepared at the 95% allowed. This budget does not increase taxes on the citizens nor does it increase the actual dollars of revenue the city collects.

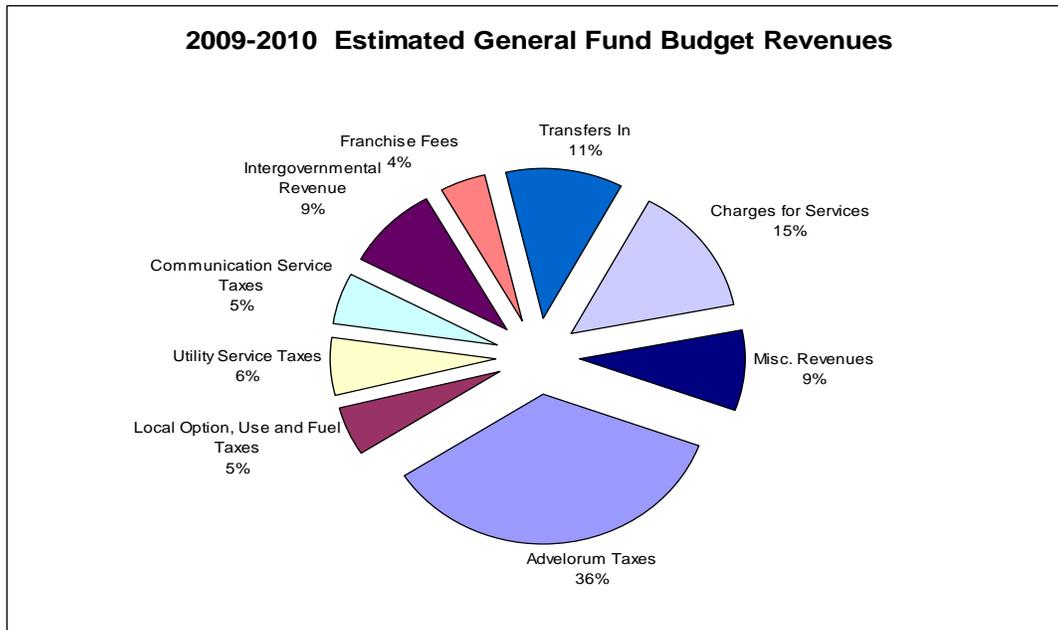


Revenue Trends

These are difficult financial times for the private sector and even more so for local governments. Local governments are not immune to global and national economic conditions. A majority of our revenue sources are dependant on a healthy economy to finance basic governmental services. The City’s budget is impacted by changes in the telecommunications market, the real estate market, and other general business indicators. In addition, you will note that several of our shared revenue sources are declining. The State has simply reduced the revenues that we receive and therefore we need to make do with less. In addition, we are feeling the impacts of Amendment 1 and we must prepare for any other Legislative action that may impact revenues and the city’s ability to provide basic services to our citizens.



With the City's current revenue structure, Ad Valorem taxes consist of 36% of the General Fund revenues. The General Fund supports administration, policing, library services, parks and recreation, roads and streets, and general government buildings. If further reform is passed the city will have to look for other resources to generate revenue to support the general fund. The goal is to find ways to create new revenue streams without reducing our current levels of service.



Debt Service

This year the city has debt in all three funds. Over the next year, staff will be researching the possible refinancing of the sewer debt to receive more favorable terms. While the interest rates are reasonable some of the term lengths could be more favorable, including the SunTrust Note and the Polk County note. The enterprise fund loans are pledged with utility revenues and the rates are constructed to include debt service.

Debt Service Summary FY10					
GL Acct #	Vendor	Loan	Principal	Interest	Total
01-517.710	USDA	USDA Public Facilities Loan	\$32,930.00		\$32,930.00
01-517.720	USDA	USDA Public Facilities Loan		\$69,158.56	\$69,158.56
Total General Fund					\$102,088.56
02-519.710	SunTrust Bank	Sewer - Capital Improvements Note	\$214,122.00		\$214,122.00
02-535.710	USDA	USDA Sewer Revenue Bonds	\$8,600.00		\$8,600.00
02-535.710	Old Nat'l Leasing	Truck Lease	\$6,113.40		\$6,113.40
02-535.710	Polk County	Purchase of Land - Sprayfield	\$68,171.83		\$68,171.83
02-519.720	SunTrust Bank	Sewer - Capital Improvements Note		\$119,124.00	\$119,124.00
02-535.720	USDA	USDA Sewer Revenue Bonds		\$22,176.88	\$22,176.88
02-535.720	Old Nat'l Leasing	Truck Lease		\$2,340.36	\$2,340.36
02-535.720	Polk County	Purchase of Land - Sprayfield		\$106,214.23	\$106,214.23
Total Sewer Fund					\$546,862.70
03-518.710	USDA	USDA Water System Revenue Bonds	\$16,000.00		\$16,000.00
03-533.710	Old Nat'l Leasing	Truck Lease	\$5,643.12		\$5,643.12
03-518.720	USDA	USDA Water System Revenue Bonds		\$48,577.50	\$48,577.50
03-533.720	Old Nat'l Leasing	Truck Lease		\$2,160.24	\$2,160.24
Total Water Fund					\$72,380.86
Grand Total All Funds					\$721,332.12

Level of Service

As the population and area of Polk City continues to grow, the city must find new ways of maintaining the current levels of service with existing staff. Efficient use of manpower and technology are crucial in providing our citizens with the levels of service they have come to expect. In 2008 the city more than doubled its number of utility customers from 1,070 to over 2,200, added an additional park, built an additional wastewater treatment plant, and increased the area the city is responsible for mowing and maintenance. All of that has been accomplished without a corresponding increase in employees due to an austere budget and an improved contract with the Department of Corrections. In comparison with other cities in Polk County, the city has done very well in the area of keeping staffing levels down and still providing the same or greater level of service.

Small Cities Comparison Chart

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

City	Population	Full-time Employees	Part-time Employees	Fiscal Year 2008 Budget	Population per Full-time Employee	Population per Part-time Employee	Per Capita Cost to run the City	2008 Projected Millage
Davenport	2705	15	3	\$ 2,662,282	180	902	\$ 984.21	6.5000
Dundee	3300	19	4	\$10,017,000	174	825	\$3,035.45	7.0000
Eagle Lake	2732	13	5	\$ 3,713,301	210	546	\$1,359.19	7.7658
Frostproof	2867	18	3	\$ 7,804,500	159	956	\$2,722.18	8.5070
Lake Alfred	4317	33	5	\$ 6,908,727	131	863	\$1,600.35	6.5800
Lake Hamilton	1401	7	2	\$ 4,867,034	200	701	\$3,473.97	6.9418
Mulberry	3467	25	7	\$ 6,419,207	139	495	\$1,851.52	8.0573
Polk City	2370	16	3	\$ 3,604,276	148	790	\$1,520.79	7.6991

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

Recreation

Recreation is a subject that is near and dear to the entire city. Each year the city makes a concerted effort to either construct new facilities or reconstruct existing ones; to enlarge existing activities or create new ones. This year has been no different. The extension to the Van Fleet trail was completed this year and the plans drawn, monies obtained, and equipment ordered for the new skate park. Construction is slated to be completed by the end of October. The Activity Center has been opened and we are now seeing citizens utilizing this building again. The community center has been converted into individual meeting rooms which are available to the public. Our Library has shown the greatest improvement this year with a huge increase in attendance and use of the computers.

The activities are well attended; the Halloween Safe Haven Party was considerably larger this year with a variety of activities and food for all ages. The Christmas parade was also a great success with more floats than ever. The majority of the events were completely sponsored so there was no tax dollars utilized. This year we had the first ever city wide yard sale that was a huge success. Next year we will also have the 85th Founders Day Celebration to add to the festivities.

Employee Benefits

This year we have been able to keep the same benefits as last year. The cost of health insurance has increased only 4% versus the double digit increases we experienced a few years ago. Workers compensation has remained the same due in large part to the success of the Safety Committee. Council and citizens should keep in mind that there are no Cost of Living Increases built into the budget, nor are there merit increases. There are also no new positions requested in the budget this year. The exception is council due to a Charter provision; however the amount is not great as the amount budgeted is less than \$200.00 for all five council members in total. In addition to the level funding of salaries, the employees were reduced eight hours per pay period including salaried positions which is a savings to the city of \$52,551 annually. Further, Travel and Training has been cut from all departments including Legislative to ensure that there would be no increase in taxes this year.

The city and its employees are covered under the Florida Retirement System as adopted by City Council in 1997. Under this plan, the city is required to contribute percentages as set by the Florida Legislature. The city has not received the required pension contribution percentages as set by the legislature for the upcoming fiscal year. That will not be received for some time. The amounts budgeted are calculated using the existing percentages of 13.12% for Senior Management and 9.85% for Regular.

Development

The city is thankful that even in these economic times there is still some construction underway. We anticipate seeing those revenues in the next fiscal year. The majority of the residential and commercial construction has been suspended by the developers. However, the city is still required to pay the debt service on infrastructure built based upon developers demand for services. Without the utility revenue anticipated the city is struggling to maintain even small reserves. Under Florida Statute the city is allowed to assess an availability fee to those parcels that have service available. The fee would need to meet certain criteria that certainly staff has researched thoroughly. The revenue from such a fee has been built into the budget and staff looks forward to discussing it further with you at your workshops.

Conclusion

Even given these trying times, the city has been very fortunate, moved forward, and accomplished many things. While the process has been difficult and at times painful, I have presented to you a balanced budget that will serve the community well in these trying economic times. Basic governmental services

were given a priority status in the production of this budget. It is critical to provide high quality services to the residents of the community, and this budget will adequately fund the provision of general services. I am deeply concerned about retaining the existing high caliber of employee given the reductions in compensation. While the city did schedule an increase last year it was not given and therefore has left employees without a raise of any kind for several years. Future budgets, as the economy allows, will need to address market competitiveness if Polk City is to attract and retain qualified applicants.

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

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

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

Respectfully,



Cory Carrier
City Manager

ORDINANCE 1254

AN ORDINANCE OF THE CITY OF POLK CITY OF POLK COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF ADVELORUM TAXES FOR THE CITY OF POLK CITY FOR FISCAL YEAR 2009-2010 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Polk City of Polk County, Florida on September 9th, 2009, adopted a tentative Fiscal Year 2009-2010 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 23rd, 2009 to establish the final millage rate for fiscal year 2009-2010; 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 \$ 80,368,270.

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

1. The fiscal year 2009-2010 operating millage rate for the City of Polk City is 7.6991 mills, which is equal to the rolled back rate.
2. This ordinance shall take effect immediately upon its adoption.

PASSED on the first reading this 9th day of September 2009.

PASSED AND CERTIFIED AS TO PASSAGE on the second reading this the 23rd day of September 2009.

City Council of the City of Polk City

Donald L. Penton, Mayor

ATTEST:

Patricia Jackson, City Clerk

APPROVED AS TO CONTENT AND FORM:

Jeffrey Sullivan, City Attorney

ORDINANCE 1255

**AN ORDINANCE OF THE CITY OF POLK CITY OF POLK COUNTY,
FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2009-
2010; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the City Council of the City of Polk City, Florida, on September 9th, 2009 and September 23rd, 2009 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 2009-2010 in the amount of \$3,604,276.00 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 2009-2010 Final Budget is adopted.
2. This ordinance shall take effect immediately upon its passage.

PASSED on the first reading this 9th day of September 2009.

PASSED AND CERTIFIED AS TO PASSAGE on the second reading this the 23rd day of September 2009.

City Council of the City of Polk City

Donald L. Penton, Mayor

ATTEST:

Patricia Jackson, City Clerk

APPROVED AS TO CONTENT AND FORM:

Jeffrey Sullivan, City Attorney

**SUMMARY OF PROPOSED 2009-2010 BUDGET
CITY OF POLK CITY**

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF POLK CITY ARE .77661% MORE THAN LAST YEAR'S TOTAL OPERATING

		<u>GENERAL FUND</u>	<u>SEWER FUND</u>	<u>WATER FUND</u>	<u>TOTAL</u>
ESTIMATED REVENUES					
Ad Valorem Taxes	Millage Per	\$ 609,242			\$ 609,242
Local Option, Use & Fuel Taxes	\$1000	\$ 90,041			\$ 90,041
Utility Taxes	7.6991	\$ 107,000			\$ 107,000
Communication Services Taxes		\$ 93,732			\$ 93,732
Local Business Taxes		\$ 10,000			\$ 10,000
Building Permits		\$ 35,100			\$ 35,100
Franchise Fees		\$ 75,000			\$ 75,000
Impact Fees		\$ 45,000	\$ 52,980	\$ 20,964	\$ 118,944
Other Permits and Fees		\$ 2,500	\$ 169,450	\$ 112,630	\$ 284,580
CDBG		\$ 25,000			\$ 25,000
Intergovernmental Revenue		\$ 160,805			\$ 160,805
Charges For Services		\$ 247,650	\$ 695,000	\$ 751,000	\$ 1,693,650
Transportation User Fees		\$ 17,942			\$ 17,942
Culture/Recreation		\$ 3,250			\$ 3,250
Fines & Forfeitures		\$ 3,940			\$ 3,940
Other Judgments, Fines, Forfeitures		\$ 1,100		\$ 65,000	\$ 66,100
Interest and Other Earnings		\$ 1,000	\$ 1,200	\$ 250	\$ 2,450
Rents an Royalties		\$ 1,000			\$ 1,000
Other Miscellaneous Revenues		\$ 1,500			\$ 1,500
TOTAL SOURCES		\$ 1,530,802	\$ 918,630	\$ 949,844	\$ 3,399,276
Intragovernmental Transfers In		\$ 195,000	\$ 10,000	\$ -	\$ 205,000
Fund Balances/Reserves/Net Assets		\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, TRANSFERS & BALANCES		\$ 1,725,802	\$ 928,630	\$ 949,844	\$ 3,604,276
EXPENDITURES					
Culture and Recreation		\$ 103,317			\$ 103,317
General Government		\$ 411,608			\$ 411,608
Other Uses		\$ 54,450			\$ 54,450
Physical Environment		\$ 248,944	\$ 319,831	\$ 539,806	\$ 1,108,581
Public Safety		\$ 433,735			\$ 433,735
Transportation		\$ 262,547			\$ 262,547
Debt Service		\$ 103,118	\$ 546,863	\$ 77,762	\$ 727,743
Capital Outlay		\$ 34,667	\$ 6,500	\$ 74,902	\$ 116,069
TOTAL EXPENDITURES		\$ 1,652,386	\$ 873,194	\$ 692,470	\$ 3,218,050
Transfers Out				\$ 205,000	\$ 205,000
Fund Balances/Reserves/Net Assets		\$ 73,416	\$ 55,436	\$ 52,374	\$ 181,226
TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES		\$ 1,725,802	\$ 928,630	\$ 949,844	\$ 3,604,276

City Directory

123 Broadway Boulevard SE
Telephone: 863-984-1375
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Administration

Cory Carrier	City Manager	Cory.Carrier@mypolkcity.org	
Pam Peterson	Assistant City Manager	pam.peterson@mypolkcity.org	ext.238

City Clerk

Patricia Jackson	City Clerk	patricia.jackson@mypolkcity.org	ext.239
Smirna Martinez	Assistant to the Clerk	Smirna.martinez@mypolkcity.org	ext.222

Finance

Pamela Lawson	Finance Director	Pamela.Lawson@mypolkcity.org	ext.246
Kelly Downing	Finance Clerk	kelly.downing@mypolkcity.org	ext.230
Joanna Knowles	Finance Clerk	Joanna.Knowles@mypolkcity.org	ext.221
Vicki Noblitt	Finance Clerk	Vicki.Noblitt@mypolkcity.org	ext.249

Community Development

Gene Kniffen	Building & Zoning	gene.kniffen@mypolkcity.org	ext.247
Kathy Delp	Code enforcement officer	Kathy.Delp@mypolkcity.org	ext.231

Public Works

Gene Kniffen	Public Works Director	gene.kniffen@mypolkcity.org	ext.247
Linda Walker	Administrative Assistant	linda.walker@mypolkcity.org	ext.227
Kyle Duffy	Maintenance II	kyle.duffy@mypolkcity.org	ext.228
Howard Coggin	Maintenance II	Howard.Coggin@mypolkcity.org	ext.226
Reese Johnson	Maintenance II		
Joe Vince	Maintenance II		
John Forsburg			
Clifford Harmon			

Library

Mary Ellin Barrett	Librarian	mbarrett@pclc.lib.fl.us	863-984-4340
Linda Busch	Library Clerk	lbusch@pclc.lib.fl.us	863-984-4340



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OBSERVED HOLIDAYS

2009 - 2010

Labor Day	September 7, 2009
Veterans Day	November 11, 2009
Thanksgiving Day	November 26, 2009
Christmas Day	December 25, 2009
New Year's Day	January 1, 2010
Martin Luther King, Jr. Day	January 18, 2010
Memorial Day	May 31, 2010
Independence Day	July 4, 2010

Introduction

Appropriated Fund Types and Basis of Budgeting

Definition of "Fund": - A fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The city has two funds; general and enterprise.

Governmental Type Fund:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund. Resources include taxes, franchise fees, state and local shared revenues, grants, licenses and permit fees, fines and forfeitures, charges for services, and miscellaneous revenues such as interest. Services provided by the General Fund are general government, public safety, physical environment and transportation, culture and recreation, and human services.

Budgets for the governmental type fund are prepared on the modified accrual basis. Generally, revenues are recognized as soon as they are both measurable and available and expenditures are recognized when a liability is incurred. This basis is also used to report the governmental funds activity in the City's audited financial statements.

Revenues which are considered to be susceptible to accrual include taxes, franchise fees, major state shared revenues, business tax receipts, and interest earnings. Grants are accrued if they are both measurable and available. Permits, charges for services, fines and forfeitures, miscellaneous state shared revenues, and most other miscellaneous revenues are recorded when the cash is received because they are generally not measurable until the cash is received.

Exceptions to recognizing expenditures when the related liability is incurred are expenditures related to compensated absences (accumulated vacation and sick pay), debt service expenditures, and any expenditure related to claims and judgments. These expenditures are recorded when the expenditures are due.

Enterprise Type Fund:

Water and Sewer Utility - User fees and other revenues related to the operation of the City's utility system are accounted for in this fund for the provision of water, and sewer service to the system's customers.

Stormwater- User fees are collected on the utility bill, and pay for expenses related to stormwater.

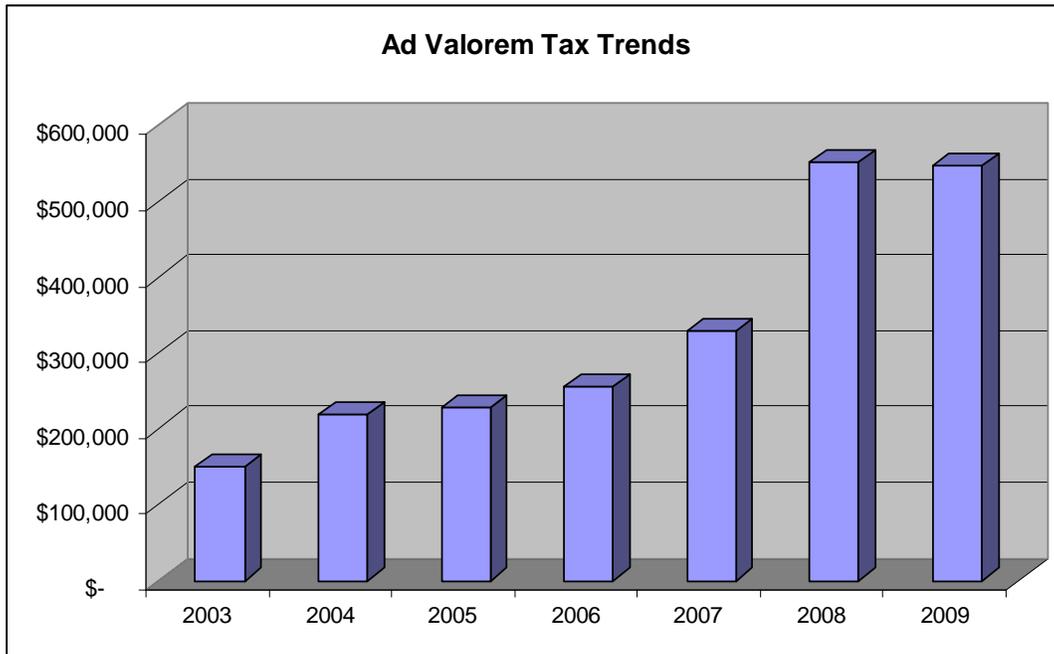
Budgets for the enterprise funds are prepared on the modified accrual basis. However, the budgets are prepared as close as practical to the reporting for the enterprise funds in the City's audited financial statements which is the accrual basis. Under the accrual basis revenues are recognized when they are earned and expenses are recognized when they are incurred. The major differences between the budgeting and reporting for the enterprise funds are that fixed asset capital outlays and debt service principal payments are included in the budget but depreciation and amortization are not.

Revenue Sources and Trends

This section describes the sources, methods of budgeting, and trends for the City's revenues.

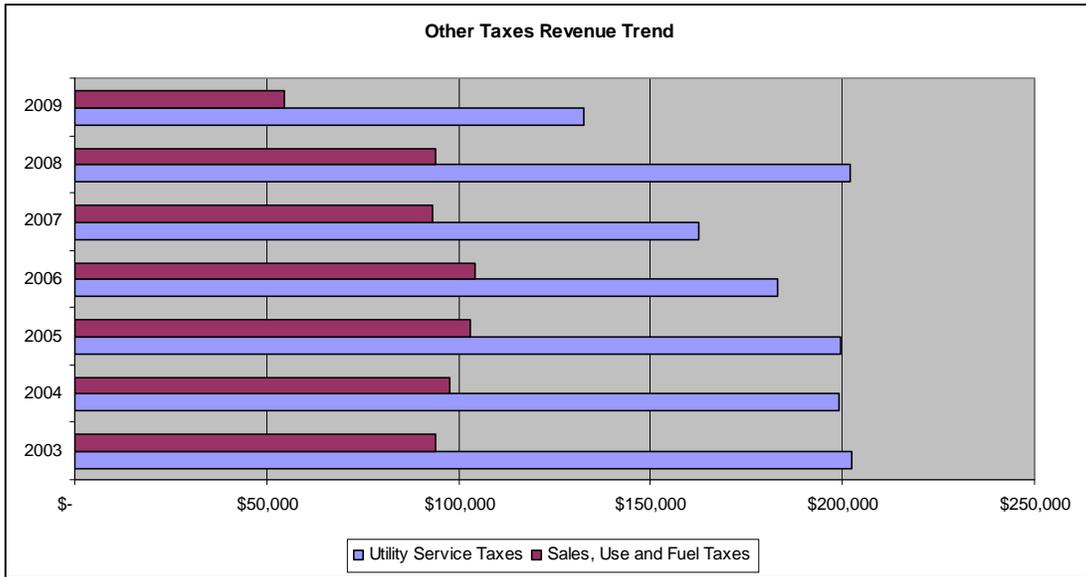
Ad Valorem Taxes: General Fund

Ad valorem taxes are budgeted at \$609,242 and are collected by the County based on the application of the City's adopted millage rate to assessed property values. The City's millage rate is adopted each budget year based on knowledge of the gross taxable value as certified by the County Property Appraiser. This makes budgeting for ad valorem tax revenue very precise. This first draft of the budget is calculated using the rollback rate of 7.6991 mills and only budgeting 95%. The bulk of the tax collections occur from November through March as tax bills go out in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Ad valorem taxes are of the highest degree of stability as a revenue source for governmental funds. It is important to note that in 2007 the city annexed a large number of parcels, the revenue from which was realized in 2008. The following table illustrates that growth.



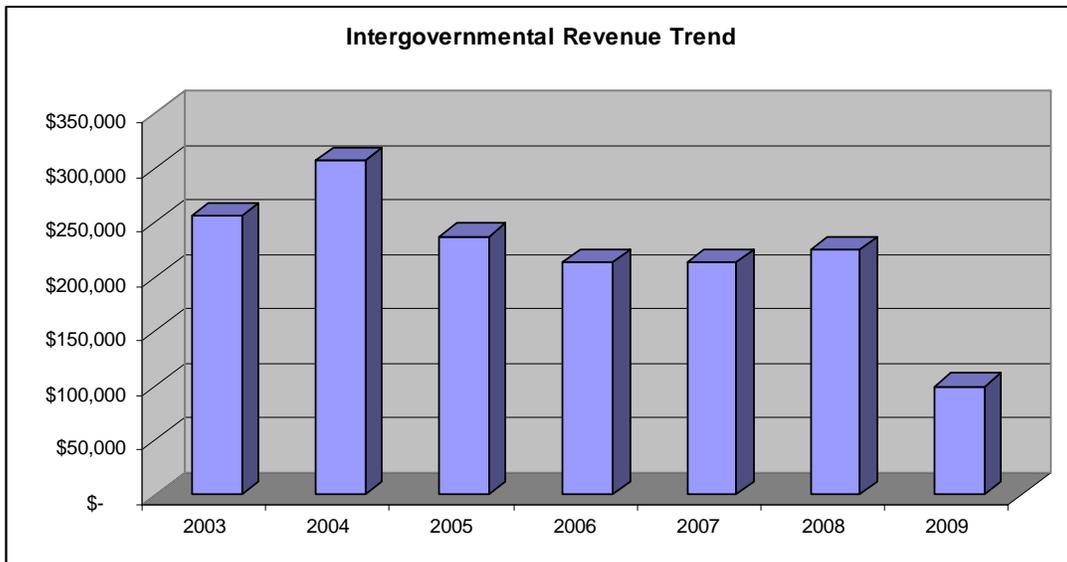
Other Taxes: General Fund

These taxes are budgeted at \$290,773 and are collected from utility customers by utility providers and remitted to the city on a monthly basis with one exception. The telecommunications service tax is remitted by providers to the State which in turn distributes collections to local governments with a one month delay. Utility service taxes are calculated as a percentage of service cost. Budgeting for these revenues is mainly done by historical trend along with any information on rate or customer base changes. This revenue source is highly reliable and tends to be stable or slightly growing. Water is by far the biggest generator of this revenue with electricity coming in next. Local Option Gas Tax is budgeted at \$90,041 and is remitted to the City by the State based on a formula of severable variables. The tax is first collected at the pump on a cents per gallon basis which varies from county to county. This revenue is budgeted based on estimated provided by the State.



Intergovernmental Units: General Fund

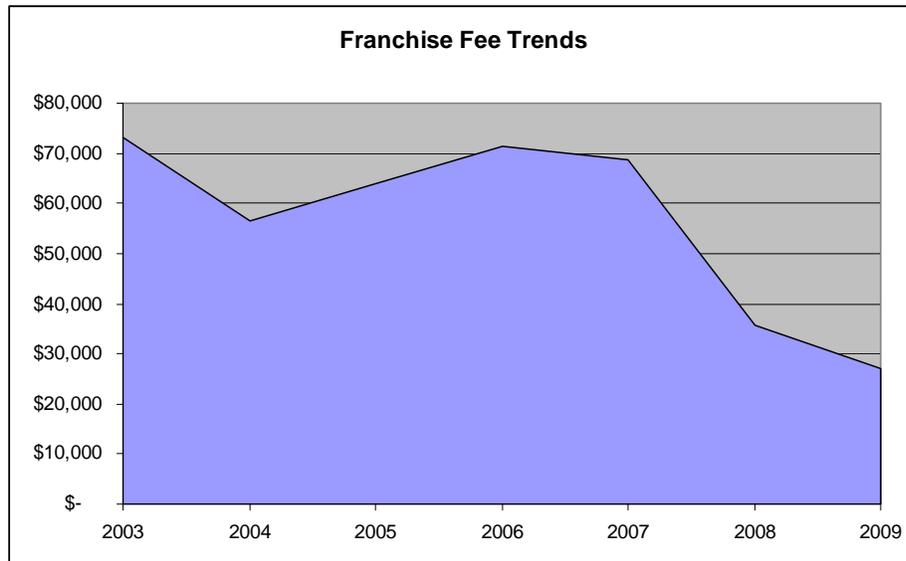
The city receives revenue from the State of Florida and other government agencies. Revenue sharing is a source created by the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. Budgeted this year is \$160,805. The budgeted figures are based upon numbers provided to the city by the State.



Franchise Fees: General Fund

The city receives franchise fees from Lakeland Electric, Tampa Electric and Florida Refuse the sanitation company that the city has contracted with. In 2008, the agreement with Tampa Electric was renewed, and revised to include all customers. The agreement for Lakeland expires in 2010 and council has given clear direction to staff to attempt to have Polk City removed from Lakeland's service area due to egregiously high electric rates. In addition, Lakeland has fallen behind in payments to the city. The city may have to

consider an audit of Lakeland Electric’s accounts to ensure that the city is receiving the fees owed. Our projection does not reflect an increase due to economic factors. The amount budgeted for this revenue is \$75,000.



Licenses and Permits: General Fund

Business Tax revenue is budgeted at \$10,000 based on recent trends since annual renewals account for the bulk of this revenue. Building permits are budgeted at \$35,100 based on recent trends plus expectations from the building department.

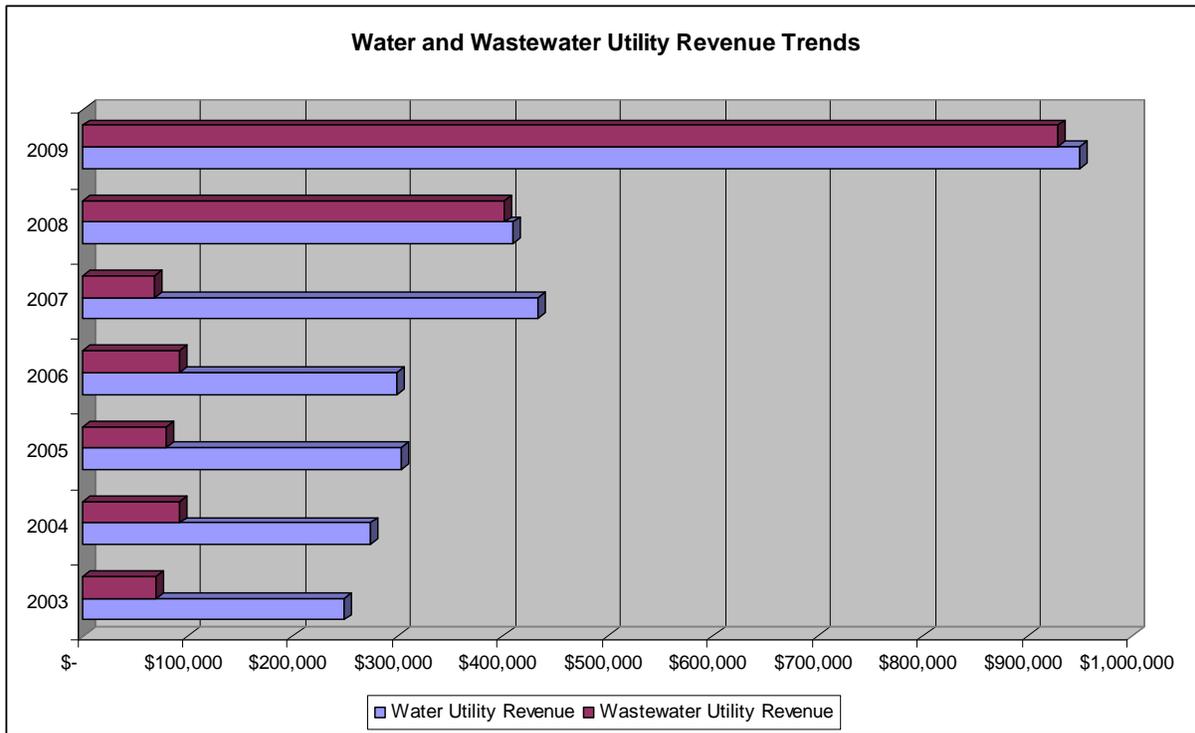
Fines and Forfeitures: General Fund

Various fines and forfeitures are conservatively budgeted at \$5,040 based on historical trend. Court fines, traffic fines, and fines make up most of the fines levied. This revenue source does fluctuate year to year making conservative estimates the best method for budgeting.

Utility Billing Charges for Services: General Fund/Enterprise Fund

These revenues are from charges generated from monthly billings from the utility billing system. Solid waste pickup revenues are budgeted in the General Fund at \$230,000 which is the cost of the contract plus an administration charge to cover the cost of billing. Budgeted storm water charges of \$16,900 are based on trend analysis to budget this highly stable revenue.

Charges for water, sewer, and irrigation water services are based on minimum charges each month plus any consumption above that and are accounted for in the Enterprise Fund. Together with reconnect fees, late, and turn on fees these charges are budgeted at \$1,878,474. These revenues are budgeted by trend analysis, and readjusted at midyear if necessary. The city has a large amount of seasonal customers and during the summer months revenues drop in all areas. The unusual spike in July and August in water revenue is due to the watering of lawns. The majority of our older customer base has only one meter for water and irrigation. The city completed revenue and rate studies in 2008 and our consultants are monitoring the rates on a semiannual basis. In 2008 the city took over the Mt. Olive Water and Wastewater Systems which caused the dramatic increase in both water and wastewater revenues. However the systems are aged and have required a great deal of repair which absorbed any of the funds available for reserve.



Miscellaneous Revenues: General and Enterprise Funds

Interest revenue is conservatively budgeted among the appropriate funds at \$2,450. Currently the city banks with Colonial Bank. This year staff will be issuing a Request for Proposal on banking services. While we have tried to keep city funds within the city, we are now paying more in fees than we are earning in interest. Colonial has not been favorable to either reducing fees or increasing the percentage paid on the city's deposits. All miscellaneous revenues are conservatively budgeted at \$1,500. As miscellaneous revenues also contain non-recurring or unusual items, the overall total will generally fluctuate year to year.

**City of Polk City
General Fund Revenues**

<u>Account Number</u>	<u>Account Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Proposed</u>
0-01-311-000	AD VALOREM TAXES			
0-01-311-100	Ad Valorem Taxes	\$ 550,240	\$ 578,713	\$ 609,242
		\$ 550,240	\$ 578,713	\$ 609,242
0-01-312-000	LOCAL OPTION, USE & FUEL TAXES			
0-01-312-300	9th Cent Gas Tax	\$ 10,823	\$ 6,185	\$ 9,000
0-01-312-400	Local Option Gas Tax	\$ 46,731	\$ 34,178	\$ 50,076
0-01-312-410	New Local Option Gas Tax	\$ 36,656	\$ 24,368	\$ 30,965
		\$ 94,210	\$ 64,731	\$ 90,041
0-01-314-000	UTILITY TAX			
0-01-314-100	Electric	\$ 94,412	\$ 53,263	\$ 80,000
0-01-314-300	Water	\$ 20,739	\$ 20,065	\$ 23,000
0-01-314-400	Gas	\$ 4,351	\$ 3,988	\$ 4,000
		\$ 119,502	\$ 77,315	\$ 107,000
0-01-315-000	COMMUNICATIONS SERVICES TAX			
0-01-315-100	Communications Services Tax	\$ 82,458	\$ 69,924	\$ 93,732
		\$ 82,458	\$ 69,924	\$ 93,732
0-01-316-000	LOCAL BUSINESS TAX			
0-01-316-100	Local Business Licenses	\$ 9,891	\$ 34,772	\$ 10,000
		\$ 9,891	\$ 34,772	\$ 10,000
0-01-322-000	BUILDING PERMITS			
0-01-322-100	Building Permits	\$ 34,555	\$ 4,973	\$ 12,500
0-01-322-101	Bldg Permit - Plan Checking	\$ 18,180	\$ 2,346	\$ 6,000
0-01-322-102	Bldg Permit - Admin Fee	\$ 2,385	\$ 1,110	\$ 1,000
0-01-322-103	Bldg Permit - Electrical	\$ 8,625	\$ 2,095	\$ 3,000
0-01-322-104	Bldg Permit - Plumbing	\$ 5,600	\$ 1,550	\$ 2,000
0-01-322-105	Bldg Permit - Mechanical	\$ 3,750	\$ 2,050	\$ 1,500
0-01-322-106	Bldg Permit - T Pole	\$ 840	\$ 480	\$ 250
0-01-322-107	Bldg Permit - Cert of Occupancy	\$ 2,130	\$ 4,680	\$ 700
0-01-322-108	Bldg Permit - Inspections	\$ 9,340	\$ 60	\$ 3,000
0-01-322-109	Bldg Permit - Demolition	\$ 30	\$ 2	\$ 50
0-01-322-110	Bldg Permit - Sign Fee	\$ -	\$ -	\$ -
0-01-322-190	Impact Fee Retainage	\$ 5,714	\$ -	\$ 1,500
0-01-322-200	DCA Radon - Retainage	\$ 37	\$ 2	\$ 50
0-01-322-300	BCAIB - Retainage	\$ 41	\$ -	\$ 50
0-01-322-400	Variance Request Fees	\$ 300	\$ -	\$ -
0-01-322-500	Development Fees	\$ 7,075	\$ -	\$ 3,500
		\$ 98,602	\$ 19,348	\$ 35,100
0-01-323-000	FRANCHISE FEES			
0-01-323-100	Electric	\$ 35,698	\$ 27,134	\$ 55,000
0-01-323-200	Gas	\$ -	\$ -	\$ -
0-01-323-300	Solid Waste	\$ 27,970	\$ 15,461	\$ 20,000
		\$ 63,668	\$ 42,595	\$ 75,000
0-01-324-000	IMPACT FEES			
0-01-324-110	Public Safety Impact Fee	\$ 37,624	\$ 990	\$ 12,500
0-01-324-310	Transportation Impact Fee	\$ -	\$ -	\$ -
0-01-324-610	Parks & Recreation Impact Fee	\$ 41,219	\$ 1,040	\$ 15,000
0-01-324-710	Public Facilities Impact Fee	\$ 68,518	\$ 1,748	\$ 17,500
		\$ 147,361	\$ 3,778	\$ 45,000

<u>Account Number</u>	<u>Account Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Proposed</u>
0-01-329-000	OTHER PERMITS AND FEES			
0-01-329-100	Contractors Registration	\$ 530	\$ 170	\$ 500
0-01-329-200	Other Lic./Fees/Permits	\$ 1,912	\$ 441	\$ 2,000
0-01-331-000	GRANTS & AIDS - FEDERAL	\$ -	\$ -	\$ -
0-01-331-300	Community Cleanup Grant	\$ 1,008	\$ -	\$ -
		\$ 3,450	\$ 611	\$ 2,500
0-01-331-510	CDBG			
0-01-331-530	CDBG - Pond	\$ 39,595	\$ 39,899	\$ -
0-01-331-700	FRDAP Grants	\$ -	\$ 22,821	\$ -
0-01-331-701	Library Coop Funding	\$ 25,000	\$ 25,000	\$ 25,000
		\$ 64,595	\$ 87,720	\$ 25,000
0-01-334-000	GRANTS & AIDS - STATE			
0-01-334-900	CIBR Grants	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
0-01-335-000	INTERGOVERNMENTAL REVENUE			
0-01-335-120	MRS - State Sales Tax	\$ 58,659	\$ 30,815	\$ 52,403
0-01-335-122	SRS - 8th Cent. Motor Fuel Tax	\$ 21,973	\$ 12,277	\$ 20,878
0-01-335-123	MRS - Municipal Fuel Tax	\$ 23	\$ -	\$ -
0-01-335-140	Mobile Home License	\$ 4,993	\$ 3,809	\$ 5,000
0-01-335-150	Alcoholic Beverage License	\$ 493	\$ 444	\$ 500
0-01-335-180	Half-Cent Sales Tax	\$ 109,102	\$ 59,762	\$ 82,024
		\$ 195,243	\$ 107,107	\$ 160,805
0-01-337-000	GRANTS FROM OTHER LOCAL UNITS			
0-01-337-700	Library Grants	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
0-01-340-000	CHARGES FOR SERVICES			
0-01-340-400	Solid Waste	\$ 189,066	\$ 184,930	\$ 230,000
0-01-340-700	Stormwater Utility Fees	\$ 14,732	\$ 13,246	\$ 16,900
0-01-340-900	Notary Fees	\$ 505	\$ 705	\$ 750
		\$ 204,303	\$ 198,881	\$ 247,650
0-01-344-000	TRANSPORTATION USER FEES			
0-01-344-900	FDOT Maintenance Agreement	\$ 16,222	\$ 22,427	\$ 17,942
		\$ 16,222	\$ 22,427	\$ 17,942
0-01-347-000	CULTURE/RECREATION			
0-01-347-100	Library Income	\$ 1,467	\$ 3,413	\$ 3,250
		\$ 1,467	\$ 3,413	\$ 3,250
0-01-351-000	FINES & FORFEITURES			
0-01-351-110	Police Fines	\$ 87	\$ 285	\$ 500
0-01-351-120	Police Education	\$ 514	\$ 202	\$ 500
0-01-351-200	C.I. 56.4%	\$ 6,436	\$ 1,872	\$ 2,340
0-01-351-300	Code Enforcement Fines	\$ -	\$ 510	\$ 600
		\$ 7,037	\$ 2,869	\$ 3,940
0-01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES			
0-01-359-100	Other Fines and/or Forfeitures	\$ 2,000	\$ 85	\$ 1,000
0-01-359-200	Non Sufficient Funds	\$ -	\$ 1,525	\$ -
0-01-359-300	Late Fees	\$ 63	\$ 59	\$ 100
		\$ 2,063	\$ 1,669	\$ 1,100
0-01-361-000	INTEREST AND OTHER EARNINGS			
0-01-361-100	Interest Income	\$ 2,232	\$ 648	\$ 1,000
		\$ 2,232	\$ 648	\$ 1,000

CITY OF POLK CITY
2009-2010 BUDGET DOCUMENT

<u>Account Number</u>	<u>Account Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Proposed</u>
0-01-362-000	RENTS AND ROYALTIES			
0-01-362-100	Activity Center Rentals	\$ -	\$ 400	\$ 1,000
		\$ -	\$ 400	\$ 1,000
0-01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP			
0-01-365-100	Sales of Surplus Property	\$ 1,781	\$ -	\$ -
		\$ 1,781	\$ -	\$ -
0-01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES			
0-01-366-100	Private Donations	\$ 1,792	\$ 1,823	\$ -
0-01-366-200	Revenue from Brick Sales	\$ 603	\$ -	\$ -
		\$ 2,395	\$ 1,823	\$ -
0-01-369-000	OTHER MISCELLANEOUS REVENUES			
0-01-369-100	Misc. Income	\$ 774	\$ 13,313	\$ 1,000
0-01-369-110	Refund of Overpayments	\$ 5,151	\$ 1,731	\$ -
0-01-369-200	Transfer From Street Funds	\$ -	\$ -	\$ -
0-01-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -
0-01-369-400	Insurance Proceeds	\$ -	\$ -	\$ -
0-01-369-500	Refund of State Gas Tax	\$ 690	\$ 340	\$ 500
0-01-369-600	Reimbursed Cost-Code Enf	\$ 150	\$ -	\$ -
		\$ 6,765	\$ 15,384	\$ 1,500
0-01-381-000	INTRAGOVERNMENTAL TRANSFERS IN			
0-01-381-200	Transfer From Water Fund	\$ -	\$ 100,000	\$ 195,000
		\$ -	\$ 100,000	\$ 195,000
0-01-385-000	BOND PROCEEDS			
0-01-385-100	Bond Proceeds	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
0-01-386-000	INTRAGOVERNMENTAL TRANSFERS			
0-01-386-100	USDA Grant Proceeds	\$ 23,768	\$ -	\$ -
		\$ 23,768	\$ -	\$ -
0-01-389-000	PROPRIETARY NON-OPERATING SOURCES			
0-01-389-901	Hurricane Charley	\$ -	\$ -	\$ -
0-01-389-902	Hurricane Frances	\$ -	\$ -	\$ -
0-01-389-903	Hurricane Jeanne	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
	TOTAL GENERAL FUND REVENUES	\$ 1,697,253	\$ 1,434,127	\$ 1,725,802

Financial Policies

This section describes the major financial policies that affect the City's long term financial planning and budgeting processes. The processes are affected by these policies in varying ways. As the annual budget is prepared as a balanced budget, total revenues and other financing sources equal total expenditures and other financing uses for each fund, these policies serve to match fluctuating spending needs with available resources. Some years the use of fund balance is needed to balance a fund's budget, thereby making a fund balance reserve policy an important planning and budget tool. Large scale capital project spending needs and fluctuating interest rates make debt management an important financial policy issue. Investing the City's funds so that the fund's values keep pace with rising costs is constantly important.

Purchase Policy

The following guidelines are in place for purchasing. A copy of the full policy is in the Glossary Section.

- \$0 - \$10,000 the city manager shall have the authority to approve purchases and let contracts.
- \$10,001 - \$25,000 must have three written quotes from vendors.
- \$25,001 or over must go through bid procedure unless Council authorizes otherwise upon recommendation of the city manager.

Fund Balance Reserve Policy

The City will be looking into adopting a Fund Balance Reserve policy which sets aside percentages of fund balance of the General Fund to cover three months of budgeted operating expenditures. There currently is very little designated as a reserve fund balance. The majority of the reserve was utilized during the 2004 storms and it has been difficult since that time to set aside reserves. This budget attempts to funnel a small amount of funds to reserve until we reach the three months of operating monies.

Debt Management Policy

There is currently no debt management policy in place. There is no state statute or ordinance placing limitations on municipal debt. The city only issues debt in cases where it is a practical method for financing large capital projects. There are currently no debt limits. The policy of pay as you go is utilized in most cases. Debt will not be issued to cover operating expenditures. Each case for borrowing funds is evaluated separately and the services of an outside financial advisor are used. The guidance of the City's attorney and auditor are also engaged. The City Council must approve all issuances of debt. Besides funding new projects, refunding of existing debt is also examined when warranted.

Investment Policy

Currently the city does not have an investment policy. During the next year the city manager, finance director, city attorney and auditor will be crafting an investment policy which will utilize the guidelines from the Government Finance Officers Association. All of the financial policies will also be reviewed at that time to ensure that the "prudent person" standard is used.



Budget Process for the City of Polk City

- (1) The Finance Director distributes to the department heads year to date data and the forms used to collect current year projections, proposed budget and capital project or major expense change requests.
- (2) The Property Appraiser certifies the taxable value within Polk City on form DR-420.
- (3) The Finance Director compiles all information received from the various departments and prepares a proposed budget for the ensuing fiscal year.
- (4) City Council sets a tentative millage to report to the Property Appraiser. Within 35 days of certification of value, the City shall advise the Property Appraiser of: (a) prior year millage rate; (b) current year proposed millage rate; (c) current year rolled back rate (computed pursuant to s. 200.065, F.S.); and (d) the date, time and meeting place of the Tentative Budget Hearing.
- (5) The proposed budget is presented to City Council by the City Manager.
- (6) The Notice of Proposed Property Taxes (TRIM Notice) is mailed pursuant to section 200.069, F.S.
- (7) The City Council holds a public hearing on the tentative budget and proposed millage rate. This hearing is publicized via the TRIM Notice mailed out by the Property Appraiser. At this hearing the City will amend and adopt the tentative budget, re-compute the proposed millage rate, and publicly announce the percent if any by which the recomputed millage exceeds the rolled-back rate. If the millage rate tentatively adopted exceeds the proposed rate as presented in the TRIM Notice, each taxpayer in the City shall be notified of the increase by first class mail, at the expense of the City.
- (8) The City Clerk advertises the proposed budget and millage rate pursuant to s. 200.065, F.S. as prepared by the Finance Director
- (9) The City holds a public hearing on the adoption of the final millage and budget.
- (10) The Finance Director files the Certification of Final Taxable Value (form DR-422) with the Property Appraiser certifying the final adopted budget and millage.

City of Polk City
Budget Line Item Descriptions

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a nine-digit number illustrated by X-XX-XXX-XXX. The first digit indicates the fiscal year, the second two digits represent the fund, the third three digits represent the department, and the fourth three indicate the expense code or object classification code. The object classification code is standard throughout the chart. For example, the travel and training line item is 400 in all departments and across all funds. While the majority of these numbers may be used in most departments, we still have some unique numbers due to special events and services that are important to our City. 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.
290	Contract Labor	Amounts paid to individuals for services rendered to the City. These are part-time workers who are not on our payroll and do not receive benefits.
Operating Expenses		
310	Professional Services	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.
311	Engineering Services	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.
312	Professional Services – Other	Contracted services that are support for employee
315	Inmate Labor	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.
320	Accounting & Auditing	Cost of services for our annual audit.

CITY OF POLK CITY
2009-2010 BUDGET DOCUMENT

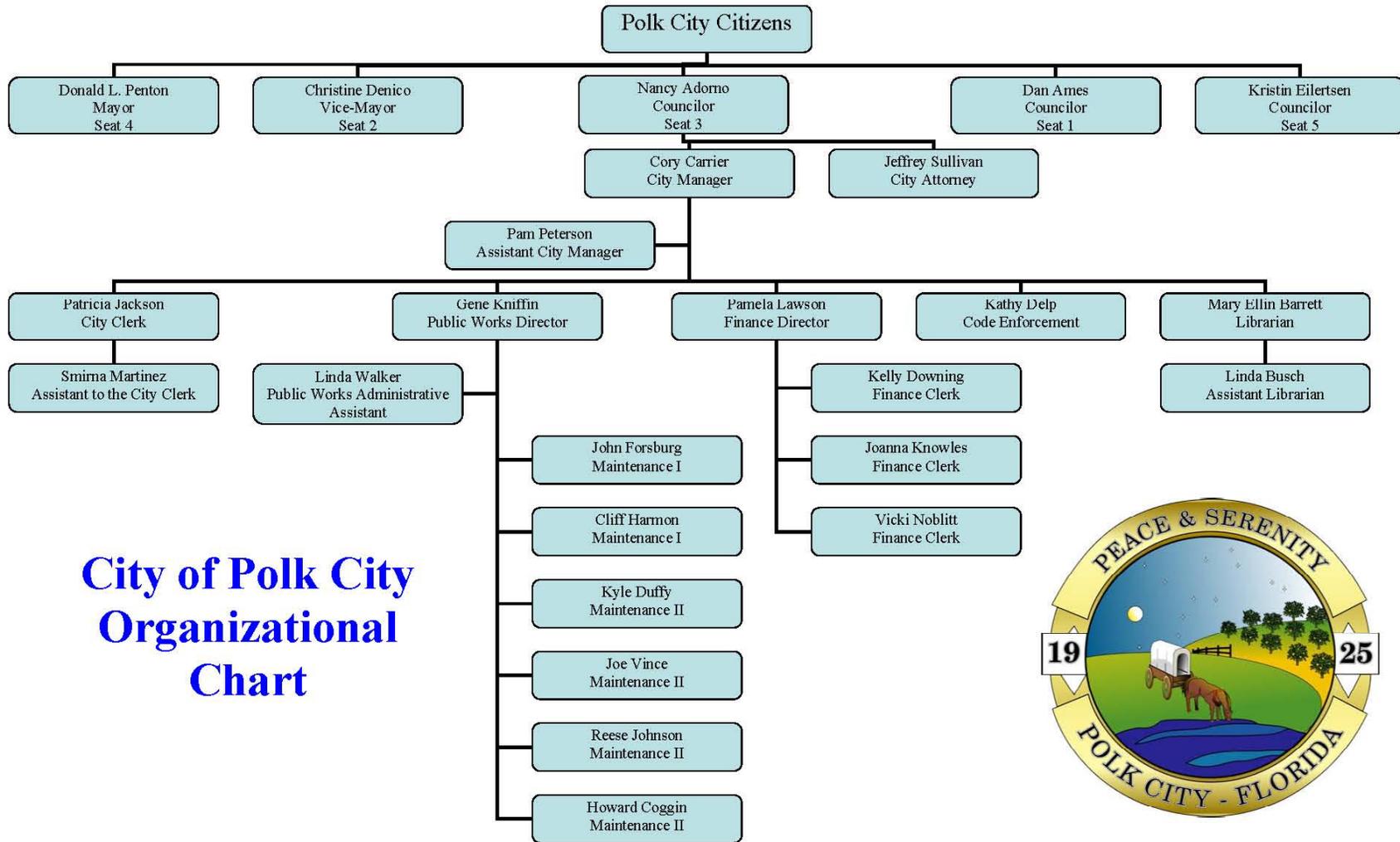
Line Item #	Line Item Name	Description
341	Refuse Disposal – Residential	Amounts paid by the City for the collection and disposal of curbside refuse. This amount is offset by the monthly collection of garbage fees.
342	Refuse Disposal – Commercial	Amounts paid by the City for the collection and disposal 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	
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.

CITY OF POLK CITY
2009-2010 BUDGET DOCUMENT

Line Item #	Line Item Name	Description
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		
590	Depreciation Expense	This line is to expense the depreciation on the City's equipment, vehicles, and structures. This is an expense line for accounting purposes only and is utilized by accounting staff and the auditors.
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	
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 equipment
642	Activity Center – Machinery & Equipment	
643	Public Works - Machinery & Equipment	
650	Construction in Progress	
660	Books, Publications & Library Materials	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.
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.

CITY OF POLK CITY
2009-2010 BUDGET DOCUMENT

Line Item #	Line Item Name	Description
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.



**City of Polk City
 Organizational
 Chart**



Summary

City of Polk City Budget Worksheet
Budget Summary

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
GENERAL FUND REVENUES							
0-01-311-000	AD VALOREM TAXES	\$ 609,101	\$ 545,833	\$ 609,242	\$ 609,242	\$ -	
0-01-312-000	LOCAL OPTION, USE & FUEL TAXES	\$ 100,093	\$ 54,689	\$ 90,041	\$ 90,041	\$ -	
0-01-314-000	UTILITY TAX	\$ 105,000	\$ 73,255	\$ 107,000	\$ 107,000	\$ -	
0-01-315-000	COMMUNICATIONS SERVICES TAX	\$ 77,280	\$ 59,228	\$ 70,000	\$ 93,732	\$ -	
0-01-316-000	LOCAL BUSINESS TAX	\$ 6,000	\$ 24,679	\$ 10,000	\$ 10,000	\$ -	
0-01-322-000	BUILDING PERMITS	\$ 73,200	\$ 18,963	\$ 35,100	\$ 35,100	\$ -	
0-01-323-000	FRANCHISE FEES	\$ 80,000	\$ 42,595	\$ 75,000	\$ 75,000	\$ -	
0-01-324-000	IMPACT FEES	\$ 90,000	\$ 3,778	\$ 45,000	\$ 45,000	\$ -	
0-01-329-000	OTHER PERMITS AND FEES	\$ 4,500	\$ 581	\$ 2,500	\$ 2,500	\$ -	
0-01-331-510	CDBG	\$ 25,000	\$ 47,821	\$ 50,000	\$ 25,000	\$ -	
0-01-334-000	GRANTS & AIDS - STATE	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-335-000	INTERGOVERNMENTAL REVENUE	\$ 186,785	\$ 99,527	\$ 160,805	\$ 160,805	\$ -	
0-01-337-000	GRANTS FROM OTHER LOCAL UNITS	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-340-000	CHARGES FOR SERVICES	\$ 204,400	\$ 180,176	\$ 236,206	\$ 247,650	\$ -	
0-01-344-000	TRANSPORTATION USER FEES	\$ 16,200	\$ 17,942	\$ 17,942	\$ 17,942	\$ -	
0-01-347-000	CULTURE/RECREATION	\$ 1,200	\$ 3,003	\$ 3,250	\$ 3,250	\$ -	
0-01-351-000	FINES & FORFEITURES	\$ 8,000	\$ 2,564	\$ 3,940	\$ 3,940	\$ -	
0-01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES	\$ 2,300	\$ 1,669	\$ 1,100	\$ 1,100	\$ -	
0-01-361-000	INTEREST AND OTHER EARNINGS	\$ 20,000	\$ 635	\$ 1,000	\$ 1,000	\$ -	
0-01-362-000	RENTS AND ROYALTIES	\$ 2,500	\$ 400	\$ 1,000	\$ 1,000	\$ -	
0-01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S	\$ -	\$ 1,448	\$ -	\$ -	\$ -	
0-01-369-000	OTHER MISCELLANEOUS REVENUES	\$ 1,700	\$ 15,430	\$ 1,500	\$ 1,500	\$ -	
0-01-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ 100,000	\$ -	\$ -	\$ 195,000	\$ -	
0-01-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-389-000	PROPRIETARY NON-OPERATING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL GENERAL FUND REVENUES	\$ 1,713,259	\$ 1,194,217	\$ 1,520,626	\$ 1,725,802	\$ -	0.73%
GENERAL FUND EXPENDITURES							
0-01-511-100	LEGISLATIVE	\$ 18,821	\$ 11,677	\$ 16,360	\$ 9,360	\$ -	
0-01-512-100	EXECUTIVE	\$ 172,743	\$ 149,070	\$ 155,109	\$ 149,659	\$ -	
0-01-513-100	CITY CLERK	\$ 91,833	\$ 68,946	\$ 88,748	\$ 77,948	\$ -	
0-01-514-300	LEGAL COUNSEL	\$ 34,200	\$ 114,915	\$ 44,450	\$ 27,650	\$ -	
0-01-515-300	COMPREHENSIVE PLANNING	\$ 25,000	\$ 18,750	\$ 25,000	\$ 25,000	\$ -	
0-01-516-100	FINANCE AND ACCOUNTING	\$ 105,547	\$ 107,487	\$ 128,658	\$ 126,658	\$ -	
0-01-517-700	DEBT SERVICE PAYMENTS	\$ 103,118	\$ 76,567	\$ 103,118	\$ 103,118	\$ -	
0-01-521-300	LAW ENFORCEMENT	\$ 310,900	\$ 234,401	\$ 311,000	\$ 311,000	\$ -	
0-01-524-100	BUILDING AND ZONING	\$ 79,224	\$ 70,888	\$ 84,965	\$ 79,465	\$ -	
0-01-529-100	CODE ENFORCEMENT	\$ 50,388	\$ 38,317	\$ 46,290	\$ 43,270	\$ -	

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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-534-300	REFUSE/SANITATION	\$ 180,781	\$ 142,463	\$ 188,374	\$ 188,374	\$ -	
0-01-539-300	GEN GOV'T BUILDINGS	\$ 54,250	\$ 78,487	\$ 78,820	\$ 60,570	\$ -	
0-01-541-100	ROADS & STREETS	\$ 233,591	\$ 216,556	\$ 320,602	\$ 270,047	\$ -	
0-01-571-100	LIBRARY	\$ 619,512	\$ 92,194	\$ 113,017	\$ 112,617	\$ -	
0-01-572-300	PARKS	\$ 52,024	\$ 54,932	\$ 16,500	\$ 10,700	\$ -	
0-01-574-300	SPECIAL EVENTS - OPERATING EXPENSES	\$ 2,500	\$ 2,655	\$ 3,000	\$ 2,500	\$ -	
0-01-581-900	TRANSFERS - OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-590-300	NON-DEPARTMENTAL - OPERATING EXPENSES	\$ 118,049	\$ 58,322	\$ 58,450	\$ 127,866	\$ -	
0-01-NON-000	NON BUDGET SECTION:	\$ -	\$ 3,907	\$ -	\$ -	\$ -	
	TOTAL GENERAL FUND EXPENDITURES	\$ 2,252,482	\$ 1,540,533	\$ 1,782,461	\$ 1,725,802	\$ -	-23.38%

SEWER FUND REVENUES

0-02-324-000	IMPACT FEES	\$ 105,960	\$ 4,415	\$ 52,980	\$ 52,980	\$ -	
0-02-325-000	SPECIAL ASSESSMENTS	\$ -	\$ 94	\$ -	\$ 169,450	\$ -	
0-02-329-000	OTHER PERMITS AND FEES	\$ -	\$ -	\$ -	\$ -	\$ -	
0-02-331-000	GRANTS & AIDS - FEDERAL	\$ -	\$ 781,119	\$ -	\$ -	\$ -	
0-02-334-000	GRANTS & AIDS - STATE	\$ -	\$ 1,087,023	\$ -	\$ -	\$ -	
0-02-340-000	CHARGES FOR SERVICES	\$ 534,000	\$ 387,000	\$ 556,000	\$ 695,000	\$ -	
0-02-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES	\$ 12,000	\$ 8,318	\$ -	\$ -	\$ -	
0-02-361-000	INTEREST INCOME	\$ 600	\$ 927	\$ 1,200	\$ 1,200	\$ -	
0-02-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ -	\$ -	\$ -	\$ -	\$ -	
0-02-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S	\$ -	\$ -	\$ -	\$ -	\$ -	
0-02-369-000	OTHER MISCELLANEOUS INCOME	\$ -	\$ 269	\$ -	\$ -	\$ -	
0-02-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ -	\$ -	\$ -	\$ 10,000	\$ -	
0-02-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	
0-02-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL SEWER FUND REVENUES	\$ 652,560	\$ 2,269,164	\$ 610,180	\$ 928,630	\$ -	42.31%

SEWER FUND EXPENDITURES

0-02-519-300	SEWER ADMINISTRATION	\$ 494,060	\$ 261,459	\$ 379,311	\$ 422,947	\$ -	
0-02-535-300	SEWER OPERATIONS	\$ 43,000	\$ 2,027,787	\$ 672,973	\$ 287,083	\$ -	
0-02-536-300	CARDINAL HILL WWTP	\$ 31,000	\$ 59,822	\$ 147,600	\$ 96,800	\$ -	
0-02-537-300	MT OLIVE WWTP	\$ 89,500	\$ 98,740	\$ 149,100	\$ 121,800	\$ -	
	TOTAL SEWER FUND EXPENDITURES	\$ 657,560	\$ 2,447,808	\$ 1,348,984	\$ 928,630	\$ -	41.22%

WATER FUND REVENUES

0-03-324-000	IMPACT FEES	\$ 41,928	\$ 1,747	\$ 20,964	\$ 20,964	\$ -	
0-03-325-000	SPECIAL ASSESSMENTS	\$ 28,080	\$ 281	\$ 21,060	\$ 104,630	\$ -	
0-03-329-000	OTHER PERMITS AND FEES	\$ -	\$ 5,525	\$ 8,000	\$ 8,000	\$ -	

City of Polk City Budget Worksheet
Budget Summary

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-03-331-000	GRANTS & AIDS - FEDERAL	\$ -	\$ -	\$ -	\$ -	\$ -	
0-03-331-510	CDBG	\$ -	\$ -	\$ -	\$ -	\$ -	
0-03-334-000	GRANTS & AIDS - STATE	\$ -	\$ -	\$ -	\$ -	\$ -	
0-03-340-000	CHARGES FOR SERVICES	\$ 577,200	\$ 476,424	\$ 601,000	\$ 751,000	\$ -	
0-03-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES	\$ 24,000	\$ 45,590	\$ 65,000	\$ 65,000	\$ -	
0-03-361-000	INTEREST AND OTHER EARNINGS	\$ 250	\$ 204	\$ 250	\$ 250	\$ -	
0-03-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ -	\$ -	\$ -	\$ -	\$ -	
0-03-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S	\$ -	\$ -	\$ -	\$ -	\$ -	
0-03-369-000	OTHER MISCELLANEOUS INCOME	\$ -	\$ 1,360	\$ -	\$ -	\$ -	
0-03-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	
0-03-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	
0-03-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	
0-03-389-000	PROPRIETARY NON-OPERATING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL WATER FUND REVENUES	\$ 671,458	\$ 531,132	\$ 716,274	\$ 949,844	\$ -	41.46%
WATER FUND EXPENSES							
0-03-518-100	WATER ADMINISTRATION	\$ 345,914	\$ 141,975	\$ 172,158	\$ 383,878	\$ -	
0-03-530-300	MT OLIVE WTP	\$ 18,000	\$ 11,377	\$ 108,233	\$ 108,233	\$ -	
0-03-531-300	COMMONWEALTH WTP	\$ 5,500	\$ 5,176	\$ 40,850	\$ 40,850	\$ -	
0-03-532-100	V. MATT WILLIAMS WTP	\$ 10,000	\$ 56,483	\$ 82,300	\$ 82,300	\$ -	
0-03-533-100	WATER OPERATIONS	\$ 292,044	\$ 189,832	\$ 282,209	\$ 334,583	\$ -	
0-03-590-300	NON-DEPARTMENTAL	\$ -	\$ 135	\$ -	\$ -	\$ -	
	TOTAL WATER FUND EXPENDITURES	\$ 671,458	\$ 404,978	\$ 685,750	\$ 949,844	\$ -	41.46%
	 CITY WIDE REVENUE TOTALS	 \$ 3,037,277	 \$ 3,994,513	 \$ 2,847,080	 \$ 3,604,276	 \$ -	
	CITY WIDE EXPENDITURE TOTALS	\$ 3,581,500	\$ 4,393,319	\$ 3,817,195	\$ 3,604,276	\$ -	

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

CITY WIDE PAYROLL SUMMARY

Employee	2008-2009 Wages	2008-2009 Wage Reduction	2008-2009 Proposed COLA Increase	2008-2009 Total Regular Salary	2008-2009 Possible Merit Increase	2008-2009 Total Regular Salary	2008-2009 Overtime Provision	2008-2009 Total Salary	Possible 2008-2009 Hourly Rate	2008-2009 Total Salary by Department
GENERAL FUND										
Legislative										
Mayor	\$ 1,391.54		\$ 58.44	\$ 1,449.98	\$ -	\$ 1,449.98	\$ -	\$ 1,449.98	\$ -	\$ 4,349.95
Vice Mayor	\$ 695.77		\$ 29.22	\$ 724.99	\$ -	\$ 724.99	\$ -	\$ 724.99	\$ -	
Councilperson	\$ 695.77		\$ 29.22	\$ 724.99	\$ -	\$ 724.99	\$ -	\$ 724.99	\$ -	
Councilperson	\$ 695.77		\$ 29.22	\$ 724.99	\$ -	\$ 724.99	\$ -	\$ 724.99	\$ -	
Councilperson	\$ 695.77		\$ 29.22	\$ 724.99	\$ -	\$ 724.99	\$ -	\$ 724.99	\$ -	
Executive										
City Manager	\$ 80,000.00	\$ (8,000.28)	\$ -	\$ 71,999.72	\$ -	\$ 71,999.72	\$ -	\$ 71,999.72	\$ -	\$ 104,553.80
Assistant City Manager	\$ 36,171.20	\$ (3,617.12)	\$ -	\$ 32,554.08	\$ -	\$ 32,554.08	\$ -	\$ 32,554.08	\$ 17.39	
City Clerk										
City Clerk	\$ 34,673.60	\$ (3,475.68)	\$ -	\$ 31,197.92	\$ -	\$ 31,197.92	\$ -	\$ 31,197.92	\$ 16.67	\$ 49,412.48
Clerk	\$ 20,238.40	\$ (2,023.84)	\$ -	\$ 18,214.56	\$ -	\$ 18,214.56	\$ -	\$ 18,214.56	\$ 9.73	
Finance and Accounting										
Finance Director	\$ 40,705.60	\$ (4,070.56)	\$ -	\$ 36,635.04	\$ -	\$ 36,635.04	\$ -	\$ 36,635.04	\$ 19.57	\$ 59,641.92
Clerk	\$ 25,569.81	\$ (2,562.93)	\$ -	\$ 23,006.88	\$ -	\$ 23,006.88	\$ -	\$ 23,006.88	\$ 12.29	
Clerk	\$ 23,400.00	\$ (2,340.00)	\$ -	\$ 21,060.00	\$ -	\$ 21,060.00	\$ -	\$ 21,060.00	\$ 11.25	
Building and Zoning										
Planner/Public Works Director	\$ 55,120.00	\$ (5,512.00)	\$ -	\$ 49,608.00	\$ -	\$ 49,608.00	\$ -	\$ 49,608.00	\$ 26.50	\$ 49,608.00
Code Enforcement										
Code Enf./Permit Tech	\$ 28,708.80	\$ (2,875.20)	\$ -	\$ 25,833.60	\$ -	\$ 25,833.60	\$ 2,070.00	\$ 27,903.60	\$ 13.80	\$ 27,903.60
Streets										
Admin. Asstnt	\$ 29,494.40	\$ (2,949.44)	\$ -	\$ 26,544.96	\$ -	\$ 26,544.96	\$ 2,127.00	\$ 28,671.96	\$ 14.18	\$ 90,793.68
Maintenance I	\$ 20,576.40	\$ -	\$ -	\$ 20,576.40	\$ -	\$ 20,576.40	\$ 1,978.50	\$ 22,554.90	\$ 13.19	
Maintenance I	\$ 16,801.20	\$ -	\$ -	\$ 16,801.20	\$ -	\$ 16,801.20	\$ 1,615.50	\$ 18,416.70	\$ 10.77	
Maintenance II	\$ 21,756.80	\$ (3,036.80)	\$ -	\$ 18,720.00	\$ 861.12	\$ 19,581.12	\$ 1,569.00	\$ 21,150.12	\$ 10.46	
Maintenance II	\$ 21,756.80	\$ (3,036.80)	\$ -	\$ 18,720.00	\$ 861.12	\$ 19,581.12	\$ 1,569.00	\$ 21,150.12	\$ 10.46	
Library										
Librarian	\$ 33,654.40	\$ -	\$ -	\$ 33,654.40	\$ -	\$ 33,654.40	\$ -	\$ 33,654.40	\$ 16.18	\$ 53,892.80
Clerk	\$ 20,238.40	\$ -	\$ -	\$ 20,238.40	\$ -	\$ 20,238.40	\$ -	\$ 20,238.40	\$ 9.73	
Subtotal General Fund	\$ 513,040.43	\$ (43,500.65)	\$ 175.33	\$ 469,715.11	\$ 1,722.24	\$ 471,437.35	\$ 10,929.00	\$ 482,366.35		\$ 440,156.23
UTILITIES FUNDS										
Water Administration										
Clerk	\$ 24,825.06	\$ (3,765.06)	\$ -	\$ 21,060.00	\$ -	\$ 21,060.00	\$ -	\$ 21,060.00	\$ 11.25	\$ 21,060.00
Water Operations										
Maintenance II	\$ 22,409.50	\$ (2,248.06)	\$ -	\$ 20,161.44	\$ -	\$ 20,161.44	\$ 1,615.50	\$ 21,776.94	\$ 10.77	\$ 21,776.94
Maintenance II	\$ 21,756.80	\$ (3,036.80)	\$ -	\$ 18,720.00	\$ 861.12	\$ 19,581.12	\$ 1,569.00	\$ 21,150.12	\$ 10.46	
Subtotal Utilities	\$ 68,991.36	\$ (9,049.92)	\$ -	\$ 59,941.44	\$ 861.12	\$ 60,802.56	\$ 3,184.50	\$ 63,987.06		\$ 42,836.94
Citywide Total	\$ 582,031.79	\$ (52,550.57)	\$ 175.33	\$ 529,656.55	\$ 2,583.36	\$ 532,239.91	\$ 14,113.50	\$ 546,353.41		\$ 482,993.17

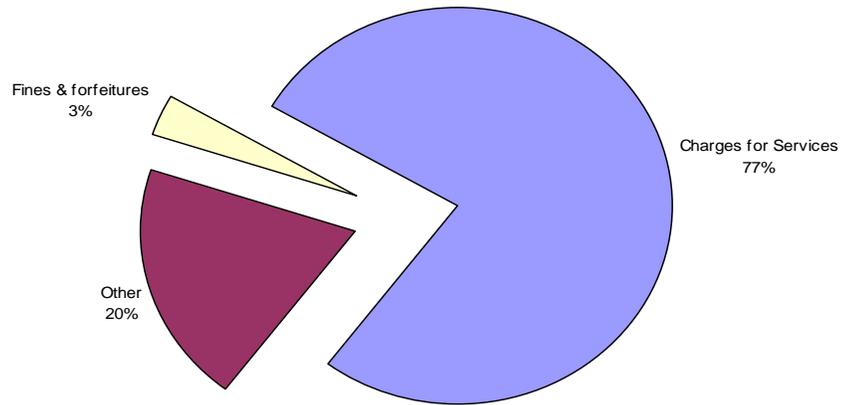
**City of Polk City Budget Worksheet
Budget Summary**

**SUMMARY OF PROPOSED 2009-2010 BUDGET
CITY OF POLK CITY**

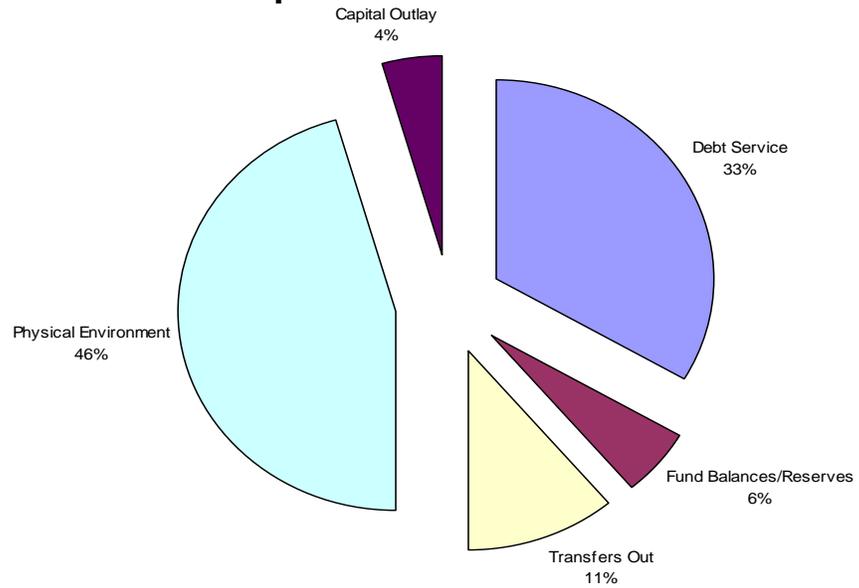
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF POLK CITY ARE .77661% MORE THAN LAST YEAR'S TOTAL OPERATING

		<u>GENERAL FUND</u>	<u>SEWER FUND</u>	<u>WATER FUND</u>	<u>TOTAL</u>
ESTIMATED REVENUES					
Ad Valorem Taxes	Millage Per	\$ 609,242			\$ 609,242
Local Option, Use & Fuel Taxes	\$1000	\$ 90,041			\$ 90,041
Utility Taxes	7.6991	\$ 107,000			\$ 107,000
Communication Services Taxes		\$ 93,732			\$ 93,732
Local Business Taxes		\$ 10,000			\$ 10,000
Building Permits		\$ 35,100			\$ 35,100
Franchise Fees		\$ 75,000			\$ 75,000
Impact Fees		\$ 45,000	\$ 52,980	\$ 20,964	\$ 118,944
Other Permits and Fees		\$ 2,500	\$ 169,450	\$ 112,630	\$ 284,580
CDBG		\$ 25,000			\$ 25,000
Intergovernmental Revenue		\$ 160,805			\$ 160,805
Charges For Services		\$ 247,650	\$ 695,000	\$ 751,000	\$ 1,693,650
Transportation User Fees		\$ 17,942			\$ 17,942
Culture/Recreation		\$ 3,250			\$ 3,250
Fines & Forfeitures		\$ 3,940			\$ 3,940
Other Judgments, Fines, Forfeitures		\$ 1,100		\$ 65,000	\$ 66,100
Interest and Other Earnings		\$ 1,000	\$ 1,200	\$ 250	\$ 2,450
Rents an Royalties		\$ 1,000			\$ 1,000
Other Miscellaneous Revenues		\$ 1,500			\$ 1,500
TOTAL SOURCES		\$ 1,530,802	\$ 918,630	\$ 949,844	\$ 3,399,276
Intragovernmental Transfers In		\$ 195,000	\$ 10,000	\$ -	\$ 205,000
Fund Balances/Reserves/Net Assets		\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES, TRANSFERS & BALANCES		\$ 1,725,802	\$ 928,630	\$ 949,844	\$ 3,604,276
EXPENDITURES					
Culture and Recreation		\$ 103,317			\$ 103,317
General Government		\$ 411,608			\$ 411,608
Other Uses		\$ 54,450			\$ 54,450
Physical Environment		\$ 248,944	\$ 319,831	\$ 539,806	\$ 1,108,581
Public Safety		\$ 433,735			\$ 433,735
Transportation		\$ 262,547			\$ 262,547
Debt Service		\$ 103,118	\$ 546,863	\$ 77,762	\$ 727,743
Capital Outlay		\$ 34,667	\$ 6,500	\$ 74,902	\$ 116,069
TOTAL EXPENDITURES		\$ 1,652,386	\$ 873,194	\$ 692,470	\$ 3,218,050
Transfers Out				\$ 205,000	\$ 205,000
Fund Balances/Reserves/Net Assets		\$ 73,416	\$ 55,436	\$ 52,374	\$ 181,226
TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES		\$ 1,725,802	\$ 928,630	\$ 949,844	\$ 3,604,276

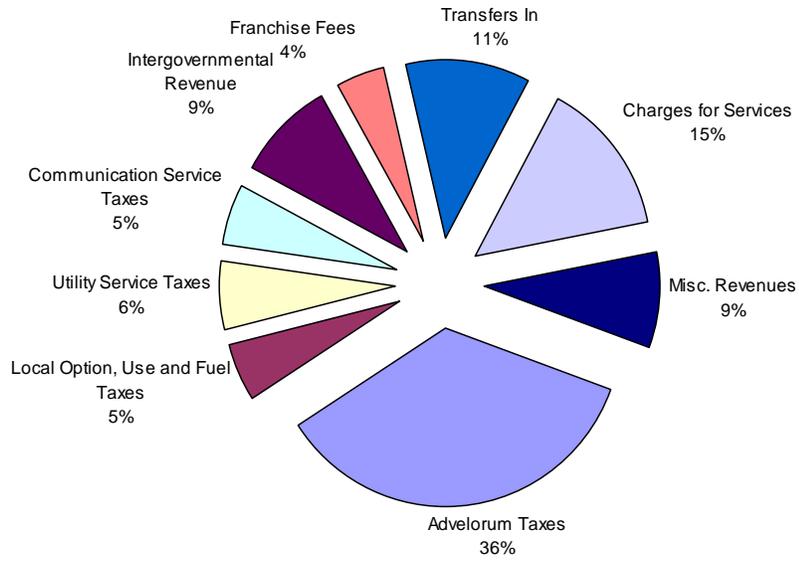
2009-2010 Proposed Utility Fund Budget Revenues



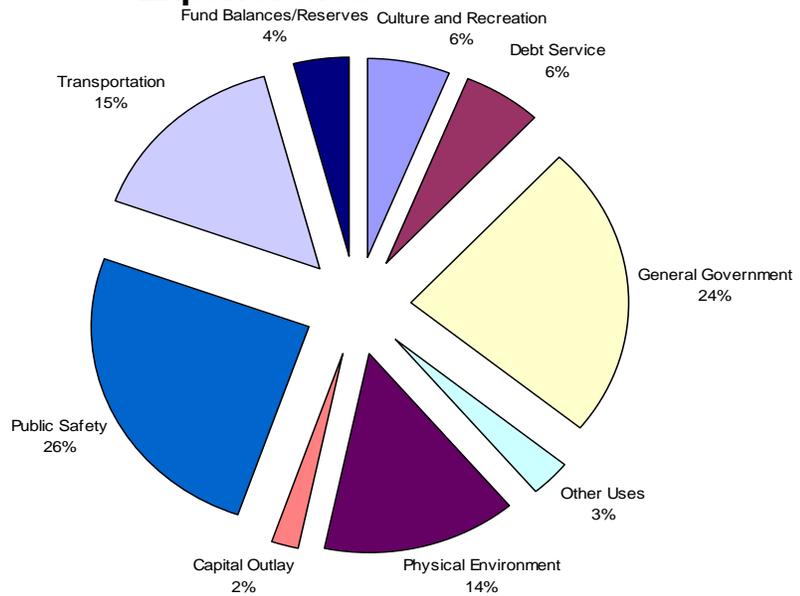
2009-2010 Proposed Utility Fund Budget Expenditures



2009-2010 Estimated General Fund Budget Revenues



2009-2010 Proposed General Fund Budget Expenditures



Estimated Revenues

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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-311-000	AD VALOREM TAXES						
0-01-311-100	Ad Valorem Taxes	\$609,101.00	\$545,832.97	\$609,242.00	\$609,242.00		
		\$609,101.00	\$545,832.97	\$609,242.00	\$609,242.00	\$0.00	0.02%
0-01-312-000	LOCAL OPTION, USE & FUEL TAXES						
0-01-312-300	9th Cent Gas Tax	\$9,000.00	\$6,184.74	\$9,000.00	\$9,000.00		
0-01-312-400	Local Option Gas Tax	\$56,883.00	\$29,745.82	\$50,076.00	\$50,076.00		
0-01-312-410	New Local Option Gas Tax	\$34,210.00	\$18,758.91	\$30,965.00	\$30,965.00		
		\$100,093.00	\$54,689.47	\$90,041.00	\$90,041.00	\$0.00	-10.04%
0-01-314-000	UTILITY TAX						
0-01-314-100	Electric	\$80,000.00	\$51,833.86	\$80,000.00	\$80,000.00		
0-01-314-300	Water	\$23,000.00	\$17,955.85	\$23,000.00	\$23,000.00		
0-01-314-400	Gas	\$2,000.00	\$3,465.11	\$4,000.00	\$4,000.00		
		\$105,000.00	\$73,254.82	\$107,000.00	\$107,000.00	\$0.00	1.90%
0-01-315-000	COMMUNICATIONS SERVICES TAX						
0-01-315-100	Communications Services Tax	\$77,280.00	\$59,228.02	\$70,000.00	\$93,732.34		
		\$77,280.00	\$59,228.02	\$70,000.00	\$93,732.34	\$0.00	21.29%
0-01-316-000	LOCAL BUSINESS TAX						
0-01-316-100	Local Business Licenses	\$6,000.00	\$24,679.49	\$10,000.00	\$10,000.00		
		\$6,000.00	\$24,679.49	\$10,000.00	\$10,000.00	\$0.00	66.67%
0-01-322-000	BUILDING PERMITS						
0-01-322-100	Building Permits	\$25,000.00	\$4,923.15	\$12,500.00	\$12,500.00		
0-01-322-101	Bldg Permit - Plan Checking	\$12,000.00	\$2,321.13	\$6,000.00	\$6,000.00		
0-01-322-102	Bldg Permit - Admin Fee	\$2,000.00	\$1,070.00	\$1,000.00	\$1,000.00		
0-01-322-103	Bldg Permit - Electrical	\$6,000.00	\$2,095.00	\$3,000.00	\$3,000.00		
0-01-322-104	Bldg Permit - Plumbing	\$4,000.00	\$1,550.00	\$2,000.00	\$2,000.00		
0-01-322-105	Bldg Permit - Mechanical	\$3,000.00	\$2,050.00	\$1,500.00	\$1,500.00		
0-01-322-106	Bldg Permit - T Pole	\$500.00	\$30.00	\$250.00	\$250.00		
0-01-322-107	Bldg Permit - Cert of Occupancy	\$1,400.00	\$450.00	\$700.00	\$700.00		
0-01-322-108	Bldg Permit - Inspections	\$6,000.00	\$4,440.00	\$3,000.00	\$3,000.00		
0-01-322-109	Bldg Permit - Demolition	\$100.00	\$30.00	\$50.00	\$50.00		
0-01-322-110	Bldg Permit - Sign Fee	\$0.00	\$0.00	\$0.00	\$0.00		
0-01-322-190	Impact Fee Retainage	\$3,000.00	\$0.00	\$1,500.00	\$1,500.00		
0-01-322-200	DCA Radon - Retainage	\$100.00	\$2.07	\$50.00	\$50.00		
0-01-322-300	BCAIB - Retainage	\$100.00	\$2.07	\$50.00	\$50.00		
0-01-322-400	Variance Request Fees	\$0.00	\$0.00	\$0.00	\$0.00		
0-01-322-500	Development Fees	\$10,000.00	\$0.00	\$3,500.00	\$3,500.00		
		\$73,200.00	\$18,963.42	\$35,100.00	\$35,100.00	\$0.00	-52.05%
0-01-323-000	FRANCHISE FEES						

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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-323-100	Electric	\$60,000.00	\$27,133.54	\$55,000.00	\$55,000.00		
0-01-323-200	Gas	\$0.00	\$0.00	\$0.00	\$0.00		
0-01-323-300	Solid Waste	\$20,000.00	\$15,461.27	\$20,000.00	\$20,000.00		
		\$80,000.00	\$42,594.81	\$75,000.00	\$75,000.00	\$0.00	-6.25%
0-01-324-000	IMPACT FEES						
0-01-324-110	Public Safety Impact Fee	\$25,000.00	\$990.10	\$12,500.00	\$12,500.00		
0-01-324-310	Transportation Impact Fee	\$0.00	\$0.00	\$0.00	\$0.00		
0-01-324-610	Parks & Recreation Impact Fee	\$30,000.00	\$1,040.16	\$15,000.00	\$15,000.00		
0-01-324-710	Public Facilities Impact Fee	\$35,000.00	\$1,748.01	\$17,500.00	\$17,500.00		
		\$90,000.00	\$3,778.27	\$45,000.00	\$45,000.00	\$0.00	-50.00%
0-01-329-000	OTHER PERMITS AND FEES						
0-01-329-100	Contractors Registration	\$500.00	\$170.00	\$500.00	\$500.00		
0-01-329-200	Other Lic./Fees/Permits	\$4,000.00	\$411.00	\$2,000.00	\$2,000.00		
0-01-331-000	GRANTS & AIDS - FEDERAL	\$0.00	\$0.00	\$0.00	\$0.00		
0-01-331-300	Community Cleanup Grant	\$0.00	\$0.00	\$0.00	\$0.00		
		\$4,500.00	\$581.00	\$2,500.00	\$2,500.00	\$0.00	-44.44%
0-01-331-510	CDBG						
0-01-331-530	CDBG - Pond	\$0.00	\$0.00	\$0.00	\$0.00		
0-01-331-700	FRDAP Grants	\$0.00	\$22,821.19	\$25,000.00	\$0.00		
0-01-331-701	Library Coop Funding	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00		
		\$25,000.00	\$47,821.19	\$50,000.00	\$25,000.00	\$0.00	0.00%
0-01-334-000	GRANTS & AIDS - STATE						
0-01-334-900	CIBR Grants	\$0.00	\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
0-01-335-000	INTERGOVERNMENTAL REVENUE						
0-01-335-120	MRS - State Sales Tax	\$54,215.00	\$30,814.91	\$52,403.00	\$52,403.00		
0-01-335-122	SRS - 8th Cent. Motor Fuel Tax	\$20,426.00	\$12,276.88	\$20,878.00	\$20,878.00		
0-01-335-123	MRS - Municipal Fuel Tax	\$180.00	\$0.00	\$0.00	\$0.00		
0-01-335-140	Mobile Home License	\$5,000.00	\$3,809.23	\$5,000.00	\$5,000.00		
0-01-335-150	Alcoholic Beverage License	\$500.00	\$443.85	\$500.00	\$500.00		
0-01-335-180	Half-Cent Sales Tax	\$106,464.00	\$52,182.60	\$82,024.00	\$82,024.00		
		\$186,785.00	\$99,527.47	\$160,805.00	\$160,805.00	\$0.00	-13.91%
0-01-337-000	GRANTS FROM OTHER LOCAL UNITS						
0-01-337-700	Library Grants	\$0.00	\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
0-01-340-000	CHARGES FOR SERVICES						
0-01-340-400	Solid Waste	\$190,000.00	\$167,474.29	\$218,556.00	\$230,000.00		
0-01-340-700	Stormwater Utility Fees	\$14,000.00	\$12,051.50	\$16,900.00	\$16,900.00		

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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-340-900	Notary Fees	\$400.00	\$650.00	\$750.00	\$750.00		
		\$204,400.00	\$180,175.79	\$236,206.00	\$247,650.00	\$0.00	21.16%
0-01-344-000	TRANSPORTATION USER FEES						
0-01-344-900	FDOT Maintenance Agreement	\$16,200.00	\$17,941.88	\$17,942.00	\$17,942.00		
		\$16,200.00	\$17,941.88	\$17,942.00	\$17,942.00	\$0.00	10.75%
0-01-347-000	CULTURE/RECREATION						
0-01-347-100	Library Income	\$1,200.00	\$3,002.62	\$3,250.00	\$3,250.00		
		\$1,200.00	\$3,002.62	\$3,250.00	\$3,250.00	\$0.00	170.83%
0-01-351-000	FINES & FORFEITURES						
0-01-351-110	Police Fines	\$500.00	\$0.00	\$500.00	\$500.00		
0-01-351-120	Police Education	\$500.00	\$182.00	\$500.00	\$500.00		
0-01-351-200	C.I. 56.4%	\$7,000.00	\$1,872.25	\$2,340.00	\$2,340.00		
0-01-351-300	Code Enforcement Fines	\$0.00	\$510.00	\$600.00	\$600.00		
		\$8,000.00	\$2,564.25	\$3,940.00	\$3,940.00	\$0.00	-50.75%
0-01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES						
0-01-359-100	Other Fines and/or Forfeitures	\$2,200.00	\$85.00	\$1,000.00	\$1,000.00		
0-01-359-200	Non Sufficient Funds	\$0.00	\$1,525.00	\$0.00	\$0.00		
0-01-359-300	Late Fees	\$100.00	\$58.78	\$100.00	\$100.00		
		\$2,300.00	\$1,668.78	\$1,100.00	\$1,100.00	\$0.00	-52.17%
0-01-361-000	INTEREST AND OTHER EARNINGS						
0-01-361-100	Interest Income	\$20,000.00	\$635.32	\$1,000.00	\$1,000.00		
		\$20,000.00	\$635.32	\$1,000.00	\$1,000.00	\$0.00	-95.00%
0-01-362-000	RENTS AND ROYALTIES						
0-01-362-100	Activity Center Rentals	\$2,500.00	\$400.00	\$1,000.00	\$1,000.00		
		\$2,500.00	\$400.00	\$1,000.00	\$1,000.00	\$0.00	-60.00%
0-01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP						
0-01-365-100	Sales of Surplus Property	\$0.00	\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
0-01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES						
0-01-366-100	Private Donations	\$0.00	\$1,447.58	\$0.00	\$0.00		
0-01-366-200	Revenue from Brick Sales	\$0.00	\$0.00	\$0.00	\$0.00		
		\$0.00	\$1,447.58	\$0.00	\$0.00	\$0.00	0.00%
0-01-369-000	OTHER MISCELLANEOUS REVENUES						
0-01-369-100	Misc. Income	\$1,000.00	\$13,402.95	\$1,000.00	\$1,000.00		
0-01-369-110	Refund of Overpayments	\$0.00	\$1,730.83	\$0.00	\$0.00		
0-01-369-200	Transfer From Street Funds	\$0.00	\$0.00	\$0.00	\$0.00		
0-01-369-300	Reappropriation of Surplus	\$0.00	\$0.00	\$0.00	\$0.00		
0-01-369-400	Insurance Proceeds	\$0.00	\$0.00	\$0.00	\$0.00		

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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-369-500	Refund of State Gas Tax	\$500.00	\$296.24	\$500.00	\$500.00		
0-01-369-600	Reimbursed Cost-Code Enf	\$200.00	\$0.00	\$0.00	\$0.00		
		\$1,700.00	\$15,430.02	\$1,500.00	\$1,500.00	\$0.00	-11.76%
0-01-381-000	INTRAGOVERNMENTAL TRANSFERS IN						
0-01-381-200	Transfer From Water Fund	\$100,000.00	\$0.00	\$0.00	\$195,000.00		
		\$100,000.00	\$0.00	\$0.00	\$195,000.00	\$0.00	95.00%
0-01-385-000	BOND PROCEEDS						
0-01-385-100	Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
0-01-386-000	INTRAGOVERNMENTAL TRANSFERS						
0-01-386-100	USDA Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
0-01-389-000	PROPRIETARY NON-OPERATING SOURCES						
0-01-389-901	Hurricane Charley	\$0.00	\$0.00	\$0.00	\$0.00		
0-01-389-902	Hurricane Frances	\$0.00	\$0.00	\$0.00	\$0.00		
0-01-389-903	Hurricane Jeanne	\$0.00	\$0.00	\$0.00	\$0.00		
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	TOTAL GENERAL FUND REVENUES	\$1,713,259.00	\$1,194,217.17	\$1,520,626.00	\$1,725,802.34	\$0.00	0.73%

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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>
0-02-000-000	SEWER FUND REVENUES					
0-02-324-000	IMPACT FEES					
0-02-324-220	Sewer Impact Fees	\$ 105,960	\$ 4,415	\$ 52,980	\$ 52,980	
		\$ 105,960	\$ 4,415	\$ 52,980	\$ 52,980	\$ -
0-02-325-000	SPECIAL ASSESSMENTS					
0-02-325-110	Connection Fees	\$ -	\$ 94	\$ -	\$ -	
0-02-325-210	Priviledge Fee	\$ -	\$ -	\$ -	\$ 169,450	
		\$ -	\$ 94	\$ -	\$ 169,450	\$ -
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	\$ -	\$ 781,119	\$ -	\$ -	
0-02-331-510	CDBG	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ 781,119	\$ -	\$ -	\$ -
0-02-334-000	GRANTS & AIDS - STATE					
0-02-334-900	CIBR Grants	\$ -	\$ 1,087,023	\$ -	\$ -	
		\$ -	\$ 1,087,023	\$ -	\$ -	\$ -
0-02-340-000	CHARGES FOR SERVICES					
0-02-340-500	Sewer Utility Revenue	\$ 534,000	\$ 387,000	\$ 556,000	\$ 695,000	
		\$ 534,000	\$ 387,000	\$ 556,000	\$ 695,000	\$ -
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	\$ 12,000	\$ 8,318	\$ -	\$ -	
		\$ 12,000	\$ 8,318	\$ -	\$ -	\$ -
0-02-361-000	INTEREST INCOME					
0-02-361-100	Interest Income	\$ 600	\$ 927	\$ 1,200	\$ 1,200	
		\$ 600	\$ 927	\$ 1,200	\$ 1,200	\$ -
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	\$ -	\$ (15)	\$ -	\$ -	

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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year</u>	<u>Prior Year</u>	<u>Requested by</u>	<u>Recommended</u>	<u>Adopted By</u>
		<u>Appropriated</u>	<u>Actual</u>	<u>Department</u>	<u>by City</u>	<u>Council</u>
					<u>Manager</u>	
0-02-369-110	Refund of Overpayments	\$ -	\$ 150	\$ -	\$ -	
0-02-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -	\$ -	
0-02-369-400	Insurance Proceeds	\$ -	\$ 134	\$ -	\$ -	
		\$ -	\$ 269	\$ -	\$ -	\$ -
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	
		\$ -	\$ -	\$ -	\$ 10,000	\$ -
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	\$ 652,560	\$ 2,269,164	\$ 610,180	\$ 928,630	\$ -

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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>
0-03-000-000	WATER FUND REVENUES					
0-03-324-000	IMPACT FEES					
0-03-324-210	Water Impact Fees	\$ 41,928	\$ 1,747	\$ 20,964	\$ 20,964	
		\$ 41,928	\$ 1,747	\$ 20,964	\$ 20,964	\$ -
0-03-325-000	SPECIAL ASSESSMENTS					
0-03-325-110	Connection Fees	\$ 28,080	\$ 281	\$ 21,060	\$ 21,060	
0-03-325-210	Priviledge Fee	\$ -	\$ -	\$ -	\$ 83,570	
		\$ 28,080	\$ 281	\$ 21,060	\$ 104,630	\$ -
0-03-329-000	OTHER PERMITS AND FEES					
0-03-329-200	Other Lic./Fees/Permits	\$ -	\$ 5,525	\$ 8,000	\$ 8,000	
		\$ -	\$ 5,525	\$ 8,000	\$ 8,000	\$ -
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	\$ 1,200	\$ 390	\$ 1,000	\$ 1,000	
0-03-340-200	Monthly Fees	\$ -	\$ -	\$ -	\$ -	
0-03-340-300	Water Utility Revenue	\$ 576,000	\$ 476,034	\$ 600,000	\$ 750,000	
		\$ 577,200	\$ 476,424	\$ 601,000	\$ 751,000	\$ -
0-03-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES					
0-03-359-100	Other Fines and/or Forfeitures	\$ 12,000	\$ 37,242	\$ 45,000	\$ 45,000	
0-03-359-200	Non Sufficient Funds	\$ -	\$ 30	\$ -	\$ -	
0-03-359-300	Late Fees	\$ 12,000	\$ 8,318	\$ 20,000	\$ 20,000	
		\$ 24,000	\$ 45,590	\$ 65,000	\$ 65,000	\$ -
0-03-361-000	INTEREST AND OTHER EARNINGS					
0-03-361-100	Interest Income	\$ 250	\$ 204	\$ 250	\$ 250	
		\$ 250	\$ 204	\$ 250	\$ 250	\$ -
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**

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>
		\$ -	\$ -	\$ -	\$ -	\$ -
0-03-369-000	OTHER MISCELLANEOUS INCOME					
0-03-369-100	Misc. Income	\$ -	\$ 1,014	\$ -	\$ -	
0-03-369-110	Refund of Overpayments	\$ -	\$ 150	\$ -	\$ -	
0-03-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -	\$ -	
0-03-369-400	Insurance Proceeds	\$ -	\$ 197	\$ -	\$ -	
		\$ -	\$ 1,360	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -
0-40-000-000	UTILITY DEPOSIT FUND REVENUES					
0-40-343-900	Utility Deposits - Refundable	\$ -	\$ (121,989)	\$ -	\$ -	
0-40-361-100	Interest Income	\$ -	\$ 165	\$ -	\$ -	
0-40-369-100	Misc Income	\$ -	\$ (24)	\$ -	\$ -	
		\$ -	\$ (121,849)	\$ -	\$ -	\$ -
	TOTAL WATER REVENUES	\$ 671,458	\$ 409,283	\$ 716,274	\$ 949,844	\$ -

General Fund Proposed Expenditures

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year</u> <u>Appropriated</u>	<u>Prior Year</u> <u>Actual</u>	<u>Requested by</u> <u>Department</u>	<u>Recommended by</u> <u>City Manager</u>	<u>Adopted By</u> <u>Council</u>	<u>Percent</u> <u>Change</u>
0-01-511-100	LEGISLATIVE - PERSONNEL EXPENSES						
0-01-511-110	Executive Salaries - Legislative	\$ -	\$ 1,044	\$ -	\$ -	\$ -	
0-01-511-120	Regular Salary - Wages - Legislative	\$ 4,175	\$ 3,111	\$ 4,350	\$ 4,350	\$ -	
0-01-511-160	Bonuses and Gift Certificates - Legislat	\$ 500	\$ 500	\$ -	\$ -	\$ -	
0-01-511-210	Fica Taxes - Legislative	\$ 319	\$ 238	\$ 333	\$ 333	\$ -	
0-01-511-240	Worker's Compensation - Legislative	\$ 27	\$ -	\$ 27	\$ 27	\$ -	
		<u>\$ 5,021</u>	<u>\$ 4,892</u>	<u>\$ 4,710</u>	<u>\$ 4,710</u>	<u>\$ -</u>	
0-01-511-300	LEGISLATIVE - OPERATING EXPENSES						
0-01-511-310	Professional Services - Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-511-400	Travel and Training - Legislative	\$ 5,000	\$ 3,268	\$ 5,000	\$ -	\$ -	
0-01-511-440	Rentals and Leases - Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-511-480	Promo Activities & Legal Ads - Legislati	\$ 5,000	\$ 1,606	\$ 3,000	\$ 2,000	\$ -	
0-01-511-510	Office Supplies - Legislative	\$ 400	\$ 405	\$ 400	\$ 400	\$ -	
0-01-511-520	Operating Supplies - Legislative	\$ 400	\$ 157	\$ 250	\$ 250	\$ -	
0-01-511-540	Books, Pub., Sub., & Memberships - Legis	\$ 3,000	\$ 1,349	\$ 3,000	\$ 2,000	\$ -	
		<u>\$ 13,800</u>	<u>\$ 6,785</u>	<u>\$ 11,650</u>	<u>\$ 4,650</u>	<u>\$ -</u>	
0-01-511-600	LEGISLATIVE - CAPITAL OUTLAY						
0-01-511-640	Machinery & Equipment - Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	DEPARTMENT TOTAL	<u>\$ 18,821</u>	<u>\$ 11,677</u>	<u>\$ 16,360</u>	<u>\$ 9,360</u>	<u>\$ -</u>	-50.27%

City of Polk City Budget Worksheet

Fund: General

Department:

Legislative

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
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	\$ 3,000.00	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.	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	\$ 400.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	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	\$ 3,000.00	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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year</u> <u>Appropriated</u>	<u>Prior Year</u> <u>Actual</u>	<u>Requested by</u> <u>Department</u>	<u>Recommended by</u> <u>City Manager</u>	<u>Adopted By</u> <u>Council</u>	<u>Percent</u> <u>Change</u>
0-01-512-100	EXECUTIVE - PERSONNEL EXPENSES						
0-01-512-120	Regular Salary - Wages - Executive	\$ 117,256	\$ 109,447	\$ 104,554	\$ 104,554	\$ -	
0-01-512-130	Other Salaries and Wages - Executive	\$ 5,200	\$ 1,100	\$ 5,200	\$ 5,200	\$ -	
0-01-512-140	Overtime - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-512-160	Bonuses and Gift Certificates - Executiv	\$ 200	\$ 250	\$ -	\$ -	\$ -	
0-01-512-210	Fica Taxes - Executive	\$ 8,970	\$ 6,682	\$ 7,998	\$ 7,998	\$ -	
0-01-512-220	Retirement Contribution - Executive	\$ 19,366	\$ 14,229	\$ 12,653	\$ 12,653	\$ -	
0-01-512-230	Life & Health Insurance - Executive	\$ 11,500	\$ 11,779	\$ 14,154	\$ 14,154	\$ -	
0-01-512-240	Worker's Compensation - Executive	\$ 750	\$ 549	\$ 750	\$ 750	\$ -	
		\$ 163,243	\$ 144,037	\$ 145,309	\$ 145,309	\$ -	
0-01-512-300	EXECUTIVE - OPERATING EXPENSES						
0-01-512-310	Professional Services - Executive	\$ 100	\$ 59	\$ 100	\$ 100	\$ -	
0-01-512-400	Travel and Training - Executive	\$ 6,000	\$ 1,644	\$ 5,000	\$ -	\$ -	
0-01-512-410	Communication Services - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-512-420	Education Reimbursement - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-512-460	Repairs and Maintenance - Executive	\$ 100	\$ -	\$ 100	\$ -	\$ -	
0-01-512-470	Printing and Reproduction - Executive	\$ 100	\$ -	\$ 100	\$ -	\$ -	
0-01-512-480	Promo Activities & Legal Ads - Executive	\$ -	\$ 520	\$ 500	\$ 500	\$ -	
0-01-512-510	Office Supplies - Executive	\$ 1,200	\$ 214	\$ 1,000	\$ 750	\$ -	
0-01-512-520	Operating Supplies - Executive	\$ 1,000	\$ 987	\$ 1,000	\$ 1,000	\$ -	
0-01-512-540	Books, Pub., Sub., & Memberships - Execu	\$ 1,000	\$ 1,610	\$ 2,000	\$ 2,000	\$ -	
		\$ 9,500	\$ 5,033	\$ 9,800	\$ 4,350	\$ -	
0-01-512-600	EXECUTIVE - CAPITAL OUTLAY						
0-01-512-630	Improvements Other than Building - Execu	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-512-640	Machinery & Equipment - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	
0-01-512-660	Books, Pub.& Library Materials - Executi	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	
	DEPARTMENT TOTAL	\$ 172,743	\$ 149,070	\$ 155,109	\$ 149,659	\$ -	-13.36%

City of Polk City Budget Worksheet

Fund: General

Department:

Executive

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
<i>Operating Expenses</i>				
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	\$ 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.	Legal ads that must be placed throughout the year.
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.	Paper, pens, computer supplies, filing materials, etc
520	Operating Supplies	\$ 1,000.00	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	\$ 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 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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-513-100	CITY CLERK - PERSONNEL EXPENSES						
0-01-513-120	Regular Salary - Wages - City Clerk	56,549.50	50,133.18	49,412.00	49,412.00	0.00	
0-01-513-130	Other Salaries and Wages - City Clerk	0.00	0.00	0.00	0.00	0.00	
0-01-513-140	Overtime - City Clerk	1,503.00	484.70	0.00	0.00	0.00	
0-01-513-160	Bonuses and Gift Certificates - City Cle	200.00	200.00	0.00	0.00	0.00	
0-01-513-210	Fica Taxes - City Clerk	4,441.02	3,093.64	3,780.00	3,780.00	0.00	
0-01-513-220	Retirement Contribution - City Clerk	5,718.17	3,117.61	4,867.00	4,867.00	0.00	
0-01-513-230	Life & Health Insurance - City Clerk	11,000.00	7,584.14	13,817.00	13,817.00	0.00	
0-01-513-240	Worker's Compensation - City Clerk	371.54	228.60	372.00	372.00	0.00	
		<u>79,783.23</u>	<u>64,841.87</u>	<u>72,248.00</u>	<u>72,248.00</u>	<u>0.00</u>	
0-01-513-300	CITY CLERK - OPERATING EXPENSES						
0-01-513-310	Professional Services - City Clerk	500.00	1,097.50	2,000.00	500.00	0.00	
0-01-513-400	Travel and Training - City Clerk	1,800.00	86.87	2,000.00	0.00	0.00	
0-01-513-410	Communication Services - City Clerk	0.00	0.00	0.00	0.00	0.00	
0-01-513-420	Education Reimbursement - City Clerk	0.00	0.00	0.00	0.00	0.00	
0-01-513-460	Repairs and Maintenance - City Clerk	150.00	5.65	200.00	100.00	0.00	
0-01-513-470	Printing and Reproduction - City Clerk	5,000.00	135.00	7,200.00	1,500.00	0.00	
0-01-513-480	Promo Activities & Legal Ads - City Cler	100.00	0.00	300.00	100.00	0.00	
0-01-513-492	Recording & Other Fees - City Clerk	750.00	600.00	750.00	750.00	0.00	
0-01-513-510	Office Supplies - City Clerk	1,500.00	638.06	1,500.00	750.00	0.00	
0-01-513-520	Operating Supplies - City Clerk	1,000.00	816.69	1,550.00	1,000.00	0.00	
0-01-513-540	Books, Pub., Sub., & Memberships - City	1,000.00	724.00	1,000.00	1,000.00	0.00	
		<u>11,800.00</u>	<u>4,103.77</u>	<u>16,500.00</u>	<u>5,700.00</u>	<u>0.00</u>	
0-01-513-600	CITY CLERK - CAPITAL OUTLAY						
0-01-513-630	Improvements Other than Building - City	0.00	0.00	0.00	0.00	0.00	
0-01-513-640	Machinery & Equipment - City Clerk	250.00	0.00	0.00	0.00	0.00	
0-01-513-660	Books, Pub.& Library Materials - City Cl	0.00	0.00	0.00	0.00	0.00	
		<u>250.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
	DEPARTMENT TOTAL	<u>91,833.23</u>	<u>68,945.64</u>	<u>88,748.00</u>	<u>77,948.00</u>	<u>0.00</u>	-15.12%

City of Polk City Budget Worksheet

Fund: General

Department:

City Clerk

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	\$ 2,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	To cover expenses incurred for computer maintenance such as programming and updates. It also includes Municipal Election cost for donation to the church for the use of their building as a polling location and pay for election workers.
400	Travel and Training	\$ 2,000.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at \$0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	Expenses for conferences, 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	\$	Reimbursement for higher education directly related to position or job duties.	None Requested
460	Repairs & Maintenance	\$ 200.00	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	\$ 7,200.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	To cover the expense of Code Supplements, Unified Land Development Code and Supplements, and Annual Municipal Code web publication fee for Code of Ordinances and the Unified Land Development Code, Business License Forms, Envelopes, etc.
480	Promo Activities & Legal Ads	\$ 300.00	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.
492	Recording & Other Fees	\$ 750.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	Recording of documents such as deeds, interlocal agreements, annexations etc.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
510	Office Supplies	\$ 1,500.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	To cover the expense of regular stock items, and office supplies needed to properly run the City Clerk's office.
520	Operating Supplies	\$ 1,550.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	Postage Expenses, Postage refill for postage meter, and other supplies.
540	Books, Publications, Subscriptions & Memberships	\$ 1,000.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	To cover the membership dues for IIMC, FACC, Notary, Quality Cities magazines, Florida State Statutes, etc.
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	In the event the need arises to purchase or update existing machinery/equipment

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-514-300	LEGAL COUNSEL - OPERATING EXPENSES						
0-01-514-310	Professional Services - Legal Counsel	20,000.00	51,213.24	30,000.00	20,000.00	0.00	
0-01-514-312	Professional Services - Other - Legal Co	7,000.00	53,000.00	5,000.00	0.00	0.00	
0-01-514-400	Travel and Training - Legal Counsel	0.00	0.00	0.00	0.00	0.00	
0-01-514-470	Printing and Reproduction - Legal Counsel	250.00	1,554.15	250.00	250.00	0.00	
0-01-514-480	Promo Activities & Legal Ads - Legal Cou	6,500.00	9,024.96	7,000.00	7,000.00	0.00	
0-01-514-490	Other Current Charges - Legal Counsel	250.00	122.77	200.00	200.00	0.00	
0-01-514-492	Recording & Other Fees - Legal Counsel	200.00	0.00	2,000.00	200.00	0.00	
		<u>34,200.00</u>	<u>114,915.12</u>	<u>44,450.00</u>	<u>27,650.00</u>	<u>0.00</u>	
0-01-514-600	LEGAL COUNSEL - CAPITAL OUTLAY						
0-01-514-640	Machinery & Equipment - Legal Counsel	0.00	0.00	0.00	0.00	0.00	
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
	DEPARTMENT TOTAL	<u>34,200.00</u>	<u>114,915.12</u>	<u>44,450.00</u>	<u>27,650.00</u>	<u>0.00</u>	-19.15%

City of Polk City Budget Worksheet

Fund: General

Department:

Legal Council

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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	\$ 5,000.00	Contracted services that are support for employee	Professional assistance requested and or required by the city attorney
400	Travel and Training	\$	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at \$0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	Florida Association of Municipal Attorney conference.
470	Printing & Reproduction	\$ 250.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	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	\$ 200.00	Expenses of the City that are not classified elsewhere.	Misc. expenses of the city attorney
492	Recording & Other Fees	\$ 2,000.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	Recording fees for the clerk of courts.
Capital Expenditures				
640	Machinery & Equipment	\$	Included in this category are expenditures for capita	None Requested

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-515-300	COMPREHENSIVE PLANNING - OPERATING EXPEN						
0-01-515-310	Professional Services - Comp Planning	25,000.00	18,750.00	25,000.00	25,000.00	0.00	
0-01-515-311	Engineering Services - Comp Planning	0.00	0.00	0.00	0.00	0.00	
0-01-515-470	Printing and Reproduction - Comp Plannin	0.00	0.00	0.00	0.00	0.00	
0-01-515-480	Promo Activities & Legal Ads - Comp Plan	0.00	0.00	0.00	0.00	0.00	
0-01-515-492	Recording & Other Fees - Comp Planning	0.00	0.00	0.00	0.00	0.00	
0-01-515-540	Books, Pub., Sub., & Memberships - Comp	0.00	0.00	0.00	0.00	0.00	
		25,000.00	18,750.00	25,000.00	25,000.00	0.00	
	DEPARTMENT TOTAL	25,000.00	18,750.00	25,000.00	25,000.00	0.00	0.00%

City of Polk City Budget Worksheet

Fund: General

Department:

Comprehensive Planning

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

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-516-100	FINANCE AND ACCOUNTING - PERSONNEL EXPE						
0-01-516-120	Regular Salary - Wages - Fin & Acctng	68,269.24	80,405.91	80,702.00	80,702.00	0.00	
0-01-516-140	Overtime - Fin & Acctng	1,899.00	430.15	0.00	0.00	0.00	
0-01-516-160	Bonuses and Gift Certificates - Fin & Ac	200.00	300.00	0.00	0.00	0.00	
0-01-516-210	Fica Taxes - Fin & Acctng	5,367.87	4,837.41	6,174.00	6,174.00	0.00	
0-01-516-220	Retirement Contribution - Fin & Acctng	6,911.57	5,872.64	7,949.00	7,949.00	0.00	
0-01-516-230	Life & Health Insurance - Fin & Acctng	11,000.00	10,591.11	20,766.00	20,766.00	0.00	
0-01-516-240	Worker's Compensation - Fin & Acctng	449.08	355.10	600.00	600.00	0.00	
		<u>94,096.76</u>	<u>102,792.32</u>	<u>116,191.00</u>	<u>116,191.00</u>	<u>0.00</u>	
0-01-516-300	FINANCE AND ACCOUNTING - OPERATING EXPEN						
0-01-516-320	Accounting and Auditing - Fin & Acctng	0.00	(520.61)	0.00	0.00	0.00	
0-01-516-400	Travel and Training - Fin & Acctng	3,000.00	328.49	2,000.00	0.00	0.00	
0-01-516-410	Communication Services - Fin & Acctng	0.00	0.00	0.00	0.00	0.00	
0-01-516-420	Education Reimbursement - Fin & Acctng	0.00	0.00	0.00	0.00	0.00	
0-01-516-440	Rentals and Leases - Fin & Acctng	0.00	0.00	0.00	0.00	0.00	
0-01-516-450	Liability Insurance - Fin & Acctng	0.00	0.00	0.00	0.00	0.00	
0-01-516-460	Repairs and Maintenance - Fin & Acctng	500.00	429.18	650.00	650.00	0.00	
0-01-516-470	Printing and Reproduction - Fin & Acctng	750.00	0.00	0.00	0.00	0.00	
0-01-516-480	Promo Activities & Legal Ads - Fin & Acc	0.00	0.00	0.00	0.00	0.00	
0-01-516-492	Recording & Other Fees - Fin & Acctng	0.00	0.00	0.00	0.00	0.00	
0-01-516-493	Equipment Rental - Fin & Acctng	3,200.00	0.00	3,200.00	3,200.00	0.00	
0-01-516-510	Office Supplies - Fin & Acctng	750.00	2,069.57	1,200.00	1,200.00	0.00	
0-01-516-520	Operating Supplies - Fin & Acctng	500.00	1,695.90	500.00	500.00	0.00	
0-01-516-540	Books, Pub., Sub., & Memberships - Fin &	250.00	13.50	250.00	250.00	0.00	
		<u>8,950.00</u>	<u>4,016.03</u>	<u>7,800.00</u>	<u>5,800.00</u>	<u>0.00</u>	
0-01-516-600	FINANCE AND ACCOUNTING - CAPITAL OUTLAY						
0-01-516-630	Improvements Other than Building - Fin &	0.00	0.00	0.00	0.00	0.00	
0-01-516-640	Machinery & Equipment - Fin & Acctng	2,500.00	678.16	4,667.00	4,667.00	0.00	
0-01-516-660	Books, Pub.& Library Materials - Fin & A	0.00	0.00	0.00	0.00	0.00	
		<u>2,500.00</u>	<u>678.16</u>	<u>4,667.00</u>	<u>4,667.00</u>	<u>0.00</u>	
	DEPARTMENT TOTAL	<u>105,546.76</u>	<u>107,486.51</u>	<u>128,658.00</u>	<u>126,658.00</u>	<u>0.00</u>	20.00%

City of Polk City Budget Worksheet

Fund: General

Department:

Finance and Accounting

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
320	Accounting & Auditing	\$	- Cost of services for our annual audit.	
400	Travel and Training	\$ 2,000.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at \$0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	These funds are requested for attendance at the 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	\$	- Reimbursement for higher education directly related to position or job duties.	No probable expenses of this nature are known or expected at this time.
440	Rentals & Leases	\$ 3,200.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	This account includes the Finance department's share of the equipment leases for the postage machine, letter folder/envelope stuffer, and the copier/printer.
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	\$ 650.00	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.
470	Printing & Reproduction	\$ 750.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	This amount is required for the purchase of office forms, envelopes, accounts payable and payroll checks as well as any costs associated with the preparation of the budget reports.
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	\$ 1,200.00	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.	These materials are necessary as normal operating expenses of this department.
520	Operating Supplies	\$ 500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	Items in this account include the department's share of the postage credited to the postage meter, as well as other 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	\$ 4,667.25	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	1st of 2 equal payments for our new MCSJ financial program we signed a contract for.

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-517-700	DEBT SERVICE PAYMENTS						
0-01-517-710	Principal - Debt Service Pmts	30,373.00	22,779.72	32,930.00	32,930.00	0.00	
0-01-517-720	Interest - Debt Service Pmts	71,716.02	53,787.06	69,159.00	69,159.00	0.00	
0-01-517-733	Mandated Reserve - Debt Service Pmts	1,028.94	0.00	1,029.00	1,029.00	0.00	
		103,117.96	76,566.78	103,118.00	103,118.00	0.00	
	DEPARTMENT TOTAL	103,117.96	76,566.78	103,118.00	103,118.00	0.00	0.00%

City of Polk City Budget Worksheet

Fund: General

Department:

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
<i>Debt Service</i>				
710	Principal	\$ 32,930.00	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	\$ 69,158.56	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	\$ 1,028.94	Amounts that are required by the institutions the City obtained the revenue bonds used to construct or expand services to be set aside for reserve	Debt Service for the Polk City Government Center

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-521-300	LAW ENFORCEMENT - OPERATING EXPENSES						
0-01-521-305	Contract Labor - Law Enf	0.00	0.00	0.00	0.00	0.00	
0-01-521-310	Professional Services - Law Enf	310,000.00	231,795.75	310,000.00	310,000.00	0.00	
0-01-521-410	Communication Services - Law Enf	0.00	0.00	0.00	0.00	0.00	
0-01-521-460	Repairs and Maintenance - Law Enf	400.00	700.59	750.00	750.00	0.00	
0-01-521-510	Office Supplies - Law Enf	500.00	0.00	250.00	250.00	0.00	
0-01-521-520	Operating Supplies - Law Enf	0.00	0.00	0.00	0.00	0.00	
		<u>310,900.00</u>	<u>232,496.34</u>	<u>311,000.00</u>	<u>311,000.00</u>	<u>0.00</u>	
0-01-521-600	LAW ENFORCEMENT - CAPITAL OUTLAY						
0-01-521-640	Machinery & Equipment - Law Enf	0.00	1,904.47	0.00	0.00	0.00	
		<u>0.00</u>	<u>1,904.47</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
	DEPARTMENT TOTAL	<u>310,900.00</u>	<u>234,400.81</u>	<u>311,000.00</u>	<u>311,000.00</u>	<u>0.00</u>	0.03%

City of Polk City Budget Worksheet

Fund: General

Department:

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
<i>Operating Expenses</i>				
310	Professional Services	\$ 310,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Annual contract amount.
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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-524-100	BUILDING AND ZONING - PERSONNEL EXPENSES						
0-01-524-120	Regular Salary - Wages - Bldg & Zoning	55,120.00	50,138.00	49,608.00	49,608.00	0.00	
0-01-524-140	Overtime - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
0-01-524-160	Bonuses and Gift Certificates - Bldg & Z	100.00	100.00	0.00	0.00	0.00	
0-01-524-210	Fica Taxes - Bldg & Zoning	4,216.68	3,084.41	3,795.00	3,795.00	0.00	
0-01-524-220	Retirement Contribution - Bldg & Zoning	5,429.32	3,831.86	4,886.00	4,886.00	0.00	
0-01-524-230	Life & Health Insurance - Bldg & Zoning	0.00	2,233.47	7,061.00	7,061.00	0.00	
0-01-524-240	Worker's Compensation - Bldg & Zoning	6,603.38	4,660.52	6,603.00	6,603.00	0.00	
		<u>71,469.38</u>	<u>64,048.26</u>	<u>71,953.00</u>	<u>71,953.00</u>	<u>0.00</u>	
0-01-524-300	BUILDING AND ZONING - OPERATING EXPENSES						
0-01-524-310	Professional Services - Bldg & Zoning	0.00	4,170.00	8,000.00	4,500.00	0.00	
0-01-524-311	Engineering Services - Bldg & Zoning	0.00	350.37	0.00	0.00	0.00	
0-01-524-312	Professional Services - Other - Bldg & Z	5,000.00	1,500.00	1,500.00	1,500.00	0.00	
0-01-524-400	Travel and Training - Bldg & Zoning	5.00	12.00	12.00	12.00	0.00	
0-01-524-410	Communication Services - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
0-01-524-420	Education Reimbursement - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
0-01-524-460	Repairs and Maintenance - Bldg & Zoning	100.00	207.35	400.00	250.00	0.00	
0-01-524-470	Printing and Reproduction - Bldg & Zonin	150.00	0.00	150.00	0.00	0.00	
0-01-524-480	Promo Activities & Legal Ads - Bldg & Zo	0.00	0.00	400.00	0.00	0.00	
0-01-524-492	Recording & Other Fees - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
0-01-524-493	Equipment Rental - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
0-01-524-510	Office Supplies - Bldg & Zoning	500.00	90.84	500.00	150.00	0.00	
0-01-524-520	Operating Supplies - Bldg & Zoning	750.00	509.02	800.00	600.00	0.00	
0-01-524-540	Books, Pub., Sub., & Memberships - Bldg	1,250.00	0.00	1,250.00	500.00	0.00	
		<u>7,755.00</u>	<u>6,839.58</u>	<u>13,012.00</u>	<u>7,512.00</u>	<u>0.00</u>	
0-01-524-600	BUILDING AND ZONING - CAPITAL OUTLAY						
0-01-524-630	Improvements Other than Building - Bldg	0.00	0.00	0.00	0.00	0.00	
0-01-524-640	Machinery & Equipment - Bldg & Zoning	0.00	0.00	0.00	0.00	0.00	
0-01-524-660	Books, Pub.& Library Materials - Bldg &	0.00	0.00	0.00	0.00	0.00	
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
	DEPARTMENT TOTAL	<u>79,224.38</u>	<u>70,887.84</u>	<u>84,965.00</u>	<u>79,465.00</u>	<u>0.00</u>	0.30%

City of Polk City Budget Worksheet

BUILDING AND ZONING - 524

Employee ID	Employee	2008-2009 Wages	2008-2009 Wage Reduction	2009-2010 Proposed COLA Increase	2009-2010 Total Regular Salary	2009-2010 Possible Merit Increase	2009-2010 Total Regular Salary	2009-2010 Overtime Provision	2009-2010 Total Salary	Possible 2009-2010 Hourly Rate
00016	Kniffen, Gene	\$ 55,120.00	\$ (5,512.00)		\$ 49,608.00	-	\$ 49,608.00	N/A	\$ 49,608.00	\$ 26.50
Total Department		\$ 55,120.00	\$ (5,512.00)	\$ -	\$ 49,608.00	\$ -	\$ 49,608.00	\$ -	\$ 49,608.00	

City of Polk City Budget Worksheet

Fund: General

Department:

Building & Zoning

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	\$ 8,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Inspection fee are running approx. \$530.00 per month which is offset by \$30.00 inspection fee charged builder, and additional \$1,500 for other required services.
311	Engineering Services		Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	
312	Professional Services – Other	\$ 1,500.00	Contracted services that are support for employee	GIS fund
400	Travel and Training	\$ 12.00	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..	Employ lunches parade 09
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.
5480	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	\$ 1,250.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	need to get a new set of building code book as changed and set SS for office and code enforcement along with membership to the southern building code
<i>Capital Expenditures</i>				
630	Improvements Other Than Buildings	\$	Included in this category are expenditures for capital improvements over \$500.00 in a given department.	None Requested
640	Machinery & Equipment	\$	Included in this category are expenditures for capital	None Requested

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-529-100	CODE ENFORCEMENT - PERSONNEL EXPENSES						
0-01-529-120	Regular Salary - Wages - Code Enf	29,570.07	26,210.23	25,834.00	25,834.00	0.00	
0-01-529-140	Overtime - Code Enf	2,133.00	247.54	2,070.00	250.00	0.00	
0-01-529-160	Bonuses and Gift Certificates - Code Enf	100.00	100.00	0.00	0.00	0.00	
0-01-529-210	Fica Taxes - Code Enf	2,425.28	1,608.54	2,135.00	2,135.00	0.00	
0-01-529-220	Retirement Contribution - Code Enf	3,122.75	1,336.17	2,749.00	2,749.00	0.00	
0-01-529-230	Life & Health Insurance - Code Enf	5,500.00	5,331.53	6,915.00	6,915.00	0.00	
0-01-529-240	Worker's Compensation - Code Enf	3,037.15	2,190.33	3,037.00	3,037.00	0.00	
		45,888.25	37,024.34	42,740.00	40,920.00	0.00	
0-01-529-300	CODE ENFORCEMENT - OPERATING EXPENSES						
0-01-529-310	Professional Services - Code Enf	0.00	0.00	0.00	0.00	0.00	
0-01-529-400	Travel and Training - Code Enf	500.00	4.00	0.00	0.00	0.00	
0-01-529-410	Communication Services - Code Enf	0.00	0.00	0.00	0.00	0.00	
0-01-529-420	Education Reimbursement - Code Enf	0.00	0.00	0.00	0.00	0.00	
0-01-529-460	Repairs and Maintenance - Code Enf	150.00	0.00	0.00	0.00	0.00	
0-01-529-464	Vehicle Fuel - Code Enf	2,000.00	222.18	500.00	500.00	0.00	
0-01-529-465	Vehicle Maintenance - Code Enf	300.00	103.49	500.00	500.00	0.00	
0-01-529-470	Printing and Reproduction - Code Enf	200.00	205.00	0.00	200.00	0.00	
0-01-529-480	Promo Activities & Legal Ads - Code Enf	100.00	0.00	0.00	0.00	0.00	
0-01-529-492	Recording & Other Fees - Code Enf	250.00	0.00	150.00	150.00	0.00	
0-01-529-493	Equipment Rental - Code Enf	0.00	0.00	0.00	0.00	0.00	
0-01-529-510	Office Supplies - Code Enf	400.00	49.28	150.00	150.00	0.00	
0-01-529-520	Operating Supplies - Code Enf	500.00	708.57	2,150.00	750.00	0.00	
0-01-529-540	Books, Pub., Sub., & Memberships - Code	100.00	0.00	100.00	100.00	0.00	
		4,500.00	1,292.52	3,550.00	2,350.00	0.00	
0-01-529-600	CODE ENFORCEMENT - CAPITAL OUTLAY						
0-01-529-630	Improvements Other than Building - Code	0.00	0.00	0.00	0.00	0.00	
0-01-529-640	Machinery & Equipment - Code Enf	0.00	0.00	0.00	0.00	0.00	
0-01-529-660	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	50,388.25	38,316.86	46,290.00	43,270.00	0.00	-14.13%

City of Polk City Budget Worksheet

CODE ENFORCEMENT - 529

Employee ID	Employee	2008-2009 Wages	2008-2009 Wage Reduction	2009-2010 Proposed COLA Increase	2009-2010 Total Regular Salary	2009-2010 Possible Merit Increase	2009-2010 Total Regular Salary	2009-2010 Overtime Provision	2009-2010 Total Salary	Possible 2009-2010 Hourly Rate
00034	Delp, Kathleen	\$ 28,708.80	\$ (2,875.20)		\$ 25,833.60	\$ -	\$ 25,833.60	\$ 2,070.00	\$ 27,903.60	\$ 13.80
	Total Department	\$ 28,708.80	\$ (2,875.20)	\$ -	\$ 25,833.60	\$ -	\$ 25,833.60	\$ 2,070.00	\$ 27,903.60	

City of Polk City Budget Worksheet

Fund: General

Department:

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
<i>Operating Expenses</i>				
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	\$ 150.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	supplies for files, printing pictures etc
520	Operating Supplies	\$ 150.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	Postage for violation notices and letters
540	Books, Publications, Subscriptions & Memberships	\$ 100.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	Membership to Polk County Code Enforcement Organization
Capital Expenditures				
630	Improvements Other Than Buildings	\$ 1,000.00	Included in this category are expenditures for capital improvements over \$500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	
640	Machinery & Equipment	\$ 1,000.00	Included in this category are expenditures for capital improvements for machinery and equipment over \$500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-534-300	REFUSE/SANITATION - OPERATING EXPENSES						
0-01-534-341	Refuse Disposal - Residential - Refuse/S	105,780.84	74,102.95	110,224.00	110,224.00	0.00	
0-01-534-342	Refuse Disposal - Commercial - Refuse/Sa	75,000.00	68,359.90	78,150.00	78,150.00	0.00	
0-01-534-343	Recycling - Refuse/Sanitation	0.00	0.00	0.00	0.00	0.00	
		180,780.84	142,462.85	188,374.00	188,374.00	0.00	
	DEPARTMENT TOTAL	180,780.84	142,462.85	188,374.00	188,374.00	0.00	4.20%

City of Polk City Budget Worksheet

Fund: General

Department:

Refuse/Sanitation

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Line Item #	Line Item Name	Amount Requested	Description	Justification
<i>Operating Expenses</i>				
341	Refuse Disposal – Residential	\$ 110,224.00	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	\$ 78,150.00	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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-539-300	GEN GOV'T BUILDINGS - OPERATING EXPENSES						
0-01-539-310	Professional Services - Gen Gov't Bldgs	0.00	914.56	15,000.00	15,000.00	0.00	
0-01-539-312	Professional Services - Other - Gen Gov'	14,000.00	22,673.82	0.00	0.00	0.00	
0-01-539-313	Professional Services - Activity Center	0.00	0.00	0.00	0.00	0.00	
0-01-539-411	City Hall - Communication - Gen Gov't Bl	10,000.00	15,828.24	20,000.00	17,500.00	0.00	
0-01-539-412	Activity Center - Communication - Gen Go	600.00	240.82	0.00	0.00	0.00	
0-01-539-413	Public Works - Communication - Gen Gov't	600.00	2,905.37	4,250.00	0.00	0.00	
0-01-539-431	City Hall - Utilities - Gen Gov't Bldgs	10,800.00	6,664.31	10,800.00	10,800.00	0.00	
0-01-539-432	Activity Center - Utilities - Gen Gov't	1,000.00	297.76	1,000.00	1,000.00	0.00	
0-01-539-433	Public Works - Utilities - Gen Gov't Bld	2,000.00	9,632.49	12,000.00	2,000.00	0.00	
0-01-539-440	Rentals and Leases - Gen Gov't Bldgs	250.00	1,217.98	1,020.00	1,020.00	0.00	
0-01-539-461	City Hall - Repairs & Maint - Gen Gov't	3,000.00	3,071.61	3,250.00	3,250.00	0.00	
0-01-539-462	Activity Center - Repairs & Maint - Gen	500.00	719.21	750.00	750.00	0.00	
0-01-539-463	Public Works - Repairs & Maint - Gen Gov	2,500.00	1,299.28	1,500.00	1,500.00	0.00	
0-01-539-470	Printing and Reproduction - Gen Gov't Bl	0.00	0.00	0.00	0.00	0.00	
0-01-539-510	Office Supplies - Gen Gov't Bldgs	0.00	1,893.74	2,300.00	2,300.00	0.00	
0-01-539-521	City Hall - Operating Supplies - Gen Gov	8,000.00	3,484.77	4,700.00	4,700.00	0.00	
0-01-539-522	Activity Center - Operating Supplies - G	500.00	28.69	250.00	250.00	0.00	
0-01-539-523	Public Works - Operating Supplies - Gen	500.00	3,055.38	2,000.00	500.00	0.00	
		<u>54,250.00</u>	<u>73,928.03</u>	<u>78,820.00</u>	<u>60,570.00</u>	<u>0.00</u>	
0-01-539-600	GEN GOV'T BUILDINGS - CAPITAL OUTLAY						
0-01-539-620	Buildings - Gen Gov't Bldgs	0.00	0.00	0.00	0.00	0.00	
0-01-539-631	City Hall - Improv. O/T Bldgs - Gen Gov'	0.00	0.00	0.00	0.00	0.00	
0-01-539-632	Activity Center - Improv. O/T Bldgs - Ge	0.00	0.00	0.00	0.00	0.00	
0-01-539-633	Public Works - Improv. O/T Bldgs - Gen G	0.00	359.85	0.00	0.00	0.00	
0-01-539-641	City Hall - Mach. & Equipment - Gen Gov'	0.00	4,199.30	0.00	0.00	0.00	
0-01-539-642	Activity Center - Mach. & Equipment - Ge	0.00	0.00	0.00	0.00	0.00	
0-01-539-643	Public Works - Mach. & Equipment - Gen G	0.00	0.00	0.00	0.00	0.00	
0-01-539-650	Construction in Progress - Gen Gov't Bld	0.00	0.00	0.00	0.00	0.00	
		<u>0.00</u>	<u>4,559.15</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
DEPARTMENT TOTAL		<u>54,250.00</u>	<u>78,487.18</u>	<u>78,820.00</u>	<u>60,570.00</u>	<u>0.00</u>	11.65%

City of Polk City Budget Worksheet

Fund: General

Department:

General Government Buildings

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	\$ 15,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Cleaning contract for the buildings, fire extinguishing inspections, termite contract and computer service on the mainframe.
411	City Hall – Communication	\$ 20,000.00	Expenditures for communication services utilized by the City.	Brighthouse, nextel, AT&T, Comtel and Paetec
412	Woman's Club – Communication	\$	Expenditures for communication services utilized by the City.	Telephone service
413	Public Works - Communication	\$ 4,250.00	Expenditures for communication services utilized by the City.	Telephone service
431	City Hall – Utilities	\$ 10,800.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Polk City Utilities, Lakeland Electric
432	Woman's Club – Utilities	\$ 1,000.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Polk City Utilities, Lakeland Electric
433	Public Works – Utilities	\$ 12,000.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Polk City Utilities, Lakeland Electric
440	Rentals and Leases	\$ 1,020.00	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.	Ace storage rental - \$85.00/month for one unit.
461	City Hall – Repairs & Maintenance	\$ 3,250.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Routine maintenance on the building and grounds.Keeping City Hall appearance acceptable

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
462	Woman's Club – Repairs & Maintenance	\$ 750.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Routine maintenance on the building and grounds.
463	Public Works – Repairs & Maintenance	\$ 1,500.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Routine maintenance on the building and grounds.
510	Office Supplies	\$ 2,300.00	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.	
521	City Hall – Operating Supplies	\$ 4,700.00	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, janitorial items.
522	Woman's Club – Operating Supplies	\$ 250.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	Supplies needed to upkeep the buildings and the grounds.
523	Public Works – Operating Supplies	\$ 2,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	Supplies needed to upkeep the buildings and the grounds.
Capital Expenditures				
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	\$	Included in this category are expenditures for capital improvements over \$500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	None Requested
	City Hall – Machinery & Equipment	\$	Included in this category are expenditures for capital improvements for machinery and equipment over \$500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	None Requested

City of Polk City Budget Worksheet

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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-541-100	ROADS & STREETS - PERSONNEL EXPENSES						
0-01-541-120	Regular Salary - Wages - Roads & Streets	91,551.19	116,216.98	102,224.00	102,224.00	0.00	
0-01-541-130	Other Salaries and Wages - Roads & Street	0.00	0.00	1,300.00	1,300.00	0.00	
0-01-541-140	Overtime - Roads & Streets	7,530.00	3,084.55	8,790.00	8,790.00	0.00	
0-01-541-160	Bonuses and Gift Certificates - Roads &	400.00	600.00	0.00	0.00	0.00	
0-01-541-210	Fica Taxes - Roads & Streets	7,579.71	7,033.49	8,592.00	8,592.00	0.00	
0-01-541-220	Retirement Contribution - Roads & Street	9,759.50	8,707.14	11,063.00	11,063.00	0.00	
0-01-541-230	Life & Health Insurance - Roads & Street	11,000.00	12,123.88	34,157.00	34,157.00	0.00	
0-01-541-240	Worker's Compensation - Roads & Streets	7,846.09	7,251.22	7,846.00	7,846.00	0.00	
		<u>135,666.49</u>	<u>155,017.26</u>	<u>173,972.00</u>	<u>173,972.00</u>	<u>0.00</u>	
0-01-541-300	ROADS & STREETS - OPERATING EXPENSES						
0-01-541-305	Contract Labor - Roads & Streets	0.00	0.00	0.00	0.00	0.00	
0-01-541-310	Professional Services - Roads & Streets	1,000.00	3,117.46	1,000.00	1,000.00	0.00	
0-01-541-311	Engineering Services - Roads & Streets	1,000.00	0.00	1,000.00	1,000.00	0.00	
0-01-541-315	Inmate Labor - Roads & Streets	19,000.00	18,386.28	21,800.00	21,800.00	0.00	
0-01-541-400	Travel and Training - Roads & Streets	500.00	266.62	500.00	500.00	0.00	
0-01-541-410	Communication Services - Roads & Streets	0.00	0.00	0.00	0.00	0.00	
0-01-541-420	Education Reimbursement - Roads & Street	0.00	0.00	250.00	250.00	0.00	
0-01-541-430	Utilities - Roads & Streets	25,000.00	19,406.01	28,000.00	28,000.00	0.00	
0-01-541-440	Rentals and Leases - Roads & Streets	250.00	736.00	500.00	500.00	0.00	
0-01-541-460	Repairs and Maintenance - Roads & Street	6,000.00	4,643.03	7,500.00	7,500.00	0.00	
0-01-541-464	Vehicle Fuel - Roads & Streets	1,700.00	3,052.09	3,750.00	3,750.00	0.00	
0-01-541-465	Vehicle Maintenance - Roads & Streets	500.00	2,105.84	4,875.00	4,875.00	0.00	
0-01-541-480	Promo Activities & Legal Ads - Roads & S	0.00	0.00	0.00	0.00	0.00	
0-01-541-492	Recording & Other Fees - Roads & Streets	0.00	0.00	150.00	150.00	0.00	
0-01-541-493	Equipment Rental - Roads & Streets	100.00	509.96	500.00	500.00	0.00	
0-01-541-510	Office Supplies - Roads & Streets	500.00	56.78	250.00	250.00	0.00	
0-01-541-520	Operating Supplies - Roads & Streets	4,000.00	3,742.80	10,555.00	5,000.00	0.00	
0-01-541-524	Chemicals - Roads & Streets	250.00	0.00	500.00	500.00	0.00	
0-01-541-525	Uniforms - Roads & Streets	5,000.00	1,626.89	2,500.00	2,500.00	0.00	
0-01-541-530	Road Materials & Supplies - Roads & Stre	1,000.00	2,701.45	55,000.00	10,000.00	0.00	
0-01-541-540	Books, Pub., Sub., & Memberships - Roads	125.00	0.00	500.00	500.00	0.00	
		<u>65,925.00</u>	<u>60,351.21</u>	<u>139,130.00</u>	<u>88,575.00</u>	<u>0.00</u>	
0-01-541-600	ROADS & STREETS - CAPITAL OUTLAY						
0-01-541-610	Land - Roads & Streets	0.00	0.00	0.00	0.00	0.00	
0-01-541-620	Buildings - Roads & Streets	0.00	0.00	0.00	0.00	0.00	
0-01-541-630	Improvements Other than Building - Roads	0.00	0.00	0.00	0.00	0.00	
0-01-541-635	Pond Restoration - Roads & Streets	0.00	0.00	0.00	0.00	0.00	
0-01-541-640	Machinery & Equipment - Roads & Streets	32,000.00	1,100.00	7,500.00	7,500.00	0.00	

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year</u> <u>Appropriated</u>	<u>Prior Year</u> <u>Actual</u>	<u>Requested by</u> <u>Department</u>	<u>Recommended by</u> <u>City Manager</u>	<u>Adopted By</u> <u>Council</u>	<u>Percent</u> <u>Change</u>
0-01-541-650	Construction in Progress - Roads & Stree	0.00	88.00	0.00	0.00	0.00	
0-01-541-660	Books, Pub.& Library Materials - Roads &	0.00	0.00	0.00	0.00	0.00	
		32,000.00	1,188.00	7,500.00	7,500.00	0.00	
	DEPARTMENT TOTAL	233,591.49	216,556.47	320,602.00	270,047.00	0.00	15.61%

City of Polk City Budget Worksheet

STREETS - 541

Employee ID	Employee	2008-2009 Wages	2008-2009 Wage Reduction	2009-2010 Proposed COLA Increase	2009-2010 Total Regular Salary	2009-2010 Possible Merit Increase	2009-2010 Total Regular Salary	2009-2010 Overtime Provision	2009-2010 Total Salary	Possible 2009-2010 Hourly Rate
00005	Walker, Linda	\$ 29,494.40	\$ (2,949.44)	\$ -	\$ 26,544.96	\$ -	\$ 26,544.96	\$ 2,127.00	\$ 28,671.96	\$ 14.18
00002	Forsburg, John*	\$ 20,576.40		\$ -	\$ 20,576.40	\$ -	\$ 20,576.40	\$ 1,978.50	\$ 22,554.90	\$ 13.19
00010	Harmon, Clifton *	\$ 16,801.20		\$ -	\$ 16,801.20	\$ -	\$ 16,801.20	\$ 1,615.50	\$ 18,416.70	\$ 10.77
00044	O' Coggin, Howard	\$ 21,756.80	\$ (3,036.80)	\$ -	\$ 18,720.00	\$ 861.12	\$ 19,581.12	\$ 1,569.00	\$ 21,150.12	\$ 10.46
00015	Johnson, Reese	\$ 21,756.80	\$ (2,175.68)	\$ -	\$ 19,581.12		\$ 19,581.12	\$ 1,569.00	\$ 21,150.12	\$ 10.46
	Total Department	\$ 110,385.60	\$ (8,161.92)	\$ -	\$ 102,223.68	\$ 861.12	\$ 103,084.80	\$ 8,859.00	\$ 111,943.80	

*This is a 30 hour per week position.

City of Polk City Budget Worksheet

Fund: General

Department:

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
<i>Operating Expenses</i>				
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	\$ 21,800.00	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.
400	Travel and Training	\$ 500.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at \$0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	Travel and training that is needed for city employees to equipped them with the skills that is needed to performs public works duties
420	Education Reimbursement	\$ 250.00	Reimbursement for higher education directly related to position or job duties.	None Requested
430	Utilities	\$ 28,000.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Street Lighting
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	\$ 7,500.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Keeping roadways safe, pot hole repair, stop sign repair, road repair. \$2,500 pot hole repair, \$1,500.00 side walk repair, \$1,500 replace damaged or deteriorated signs
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	\$ 4,875.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance (oil change, brakes, tires, wiper blades)
480	Promo Activities & Legal Ads	\$	Expenditures for the promotional activities of the City. In addition, this line is utilized for any legal advertisements that are required to be published throughout the year.	None Requested
492	Recording & Other Fees	\$ 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	\$ 2,500.00	Uniform expense for the public works department. This includes safety clothing and work boots.	Uniform rentals for the personal in the Public Works Department
530	Road Materials & Supplies	\$ 55,000.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	\$2,500.00 pot hole repair, \$1,500.00 Sidewalk repair, \$51,000.00 Street re-surfacing project
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.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
<i>Capital Expenditures</i>				
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, \$2,500.00 GPS,

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-571-100	LIBRARY - PERSONNEL EXPENSES						
0-01-571-120	Regular Salary - Wages - Library	59,513.08	50,848.15	53,893.00	53,893.00	0.00	
0-01-571-140	Overtime - Library	4,003.50	28.94	0.00	0.00	0.00	
0-01-571-160	Bonuses and Gift Certificates - Library	200.00	200.00	0.00	0.00	0.00	
0-01-571-210	Fica Taxes - Library	4,552.75	3,090.50	4,123.00	4,123.00	0.00	
0-01-571-220	Retirement Contribution - Library	5,862.04	3,761.05	5,308.00	5,308.00	0.00	
0-01-571-230	Life & Health Insurance - Library	11,000.00	7,837.55	13,812.00	13,812.00	0.00	
0-01-571-240	Worker's Compensation - Library	380.88	233.04	381.00	381.00	0.00	
		<u>85,512.25</u>	<u>65,999.23</u>	<u>77,517.00</u>	<u>77,517.00</u>	<u>0.00</u>	
0-01-571-300	LIBRARY - OPERATING EXPENSES						
0-01-571-400	Travel and Training - Library	200.00	37.31	400.00	0.00	0.00	
0-01-571-410	Communication Services - Library	600.00	709.52	1,400.00	1,400.00	0.00	
0-01-571-420	Education Reimbursement - Library	5,000.00	2,228.87	4,500.00	4,500.00	0.00	
0-01-571-430	Utilities - Library	3,500.00	2,790.19	3,500.00	3,500.00	0.00	
0-01-571-440	Rentals and Leases - Library	0.00	0.00	0.00	0.00	0.00	
0-01-571-460	Repairs and Maintenance - Library	1,000.00	1,095.38	1,200.00	1,200.00	0.00	
0-01-571-470	Printing and Reproduction - Library	100.00	0.00	0.00	0.00	0.00	
0-01-571-480	Promo Activities & Legal Ads - Library	1,000.00	461.82	1,000.00	1,000.00	0.00	
0-01-571-510	Office Supplies - Library	800.00	1,251.99	1,200.00	1,200.00	0.00	
0-01-571-520	Operating Supplies - Library	1,000.00	1,283.52	2,200.00	2,200.00	0.00	
0-01-571-540	Books, Pub., Sub., & Memberships - Libra	800.00	285.85	600.00	600.00	0.00	
		<u>14,000.00</u>	<u>10,144.45</u>	<u>16,000.00</u>	<u>15,600.00</u>	<u>0.00</u>	
0-01-571-600	LIBRARY - CAPITAL OUTLAY						
0-01-571-610	Land - Library	0.00	0.00	0.00	0.00	0.00	
0-01-571-620	Buildings - Library	500,000.00	0.00	0.00	0.00	0.00	
0-01-571-630	Improvements Other than Building - Libra	0.00	0.00	0.00	0.00	0.00	
0-01-571-640	Machinery & Equipment - Library	10,000.00	4,380.14	7,500.00	7,500.00	0.00	
0-01-571-650	Construction in Progress - Library	0.00	0.00	0.00	0.00	0.00	
0-01-571-660	Books, Pub.& Library Materials - Library	10,000.00	11,670.20	12,000.00	12,000.00	0.00	
		<u>520,000.00</u>	<u>16,050.34</u>	<u>19,500.00</u>	<u>19,500.00</u>	<u>0.00</u>	
	DEPARTMENT TOTALS	<u>619,512.25</u>	<u>92,194.02</u>	<u>113,017.00</u>	<u>112,617.00</u>	<u>0.00</u>	<u>-81.82%</u>

City of Polk City Budget Worksheet

Fund: General

Department:

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	\$	Contracted services that are support for employee	Library programs for the public.
400	Travel and Training	\$ 400.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at \$0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	Continuing staff development of library skills potentially Florida Library Director's meeting.
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	\$ 4,500.00	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	\$ 3,500.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Electric, water, sewer services
460	Repairs & Maintenance	\$ 1,200.00	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	\$ 1,200.00	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.	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	\$ 2,200.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	Janitorial supplies. Items needed to provide services to the Polk City community. \$500.00 of this would be directed to the summer program.
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	\$ 500,000.00	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	Add-on to the library.
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	for the purchase of new library shelving and/or furniture. Chairs are especially needed.
660	Books, Publications & Library Materials	\$ 12,000.00	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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-572-300	PARKS - OPERATING EXPENSES						
0-01-572-315	Inmate Labor - Parks	0.00	5,646.70	0.00	0.00	0.00	
0-01-572-400	Travel and Training - Parks	0.00	0.00	0.00	0.00	0.00	
0-01-572-430	Utilities - Parks	3,500.00	3,201.60	3,500.00	3,500.00	0.00	
0-01-572-440	Rentals and Leases - Parks	0.00	0.00	0.00	0.00	0.00	
0-01-572-460	Repairs and Maintenance - Parks	3,500.00	1,723.51	8,500.00	3,000.00	0.00	
0-01-572-493	Equipment Rental - Parks	0.00	0.00	0.00	0.00	0.00	
0-01-572-520	Operating Supplies - Parks	1,200.00	573.97	1,500.00	1,200.00	0.00	
		<u>8,200.00</u>	<u>11,145.78</u>	<u>13,500.00</u>	<u>7,700.00</u>	<u>0.00</u>	
0-01-572-600	PARKS - CAPITAL OUTLAY						
0-01-572-610	Land - Parks	0.00	0.00	0.00	0.00	0.00	
0-01-572-620	Buildings - Parks	0.00	0.00	0.00	0.00	0.00	
0-01-572-630	Improvements Other than Building - Parks	29,224.00	24,223.09	0.00	0.00	0.00	
0-01-572-631	City Hall - Improv. O/T Bldgs - Parks	0.00	0.00	0.00	0.00	0.00	
0-01-572-632	Activity Center - Improv. O/T Bldgs - Pa	0.00	0.00	0.00	0.00	0.00	
0-01-572-633	Public Works - Improv. O/T Bldgs - Parks	0.00	0.00	0.00	0.00	0.00	
0-01-572-640	Machinery & Equipment - Parks	14,600.00	19,563.00	3,000.00	3,000.00	0.00	
0-01-572-641	City Hall - Mach. & Equipment - Parks	0.00	0.00	0.00	0.00	0.00	
0-01-572-642	Activity Center - Mach. & Equipment - Pa	0.00	0.00	0.00	0.00	0.00	
0-01-572-643	Public Works - Mach. & Equipment - Parks	0.00	0.00	0.00	0.00	0.00	
0-01-572-650	Construction in Progress - Parks	0.00	0.00	0.00	0.00	0.00	
0-01-572-660	Books, Pub.& Library Materials - Parks	0.00	0.00	0.00	0.00	0.00	
		<u>43,824.00</u>	<u>43,786.09</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>0.00</u>	
	DEPARTMENT TOTAL	<u>52,024.00</u>	<u>54,931.87</u>	<u>16,500.00</u>	<u>10,700.00</u>	<u>0.00</u>	-79.43%

City of Polk City Budget Worksheet

Fund: General

Department:

Parks

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Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
430	Utilities	\$ 3,500.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Lighting and electric for the parks
460	Repairs & Maintenance	\$8,500.00	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. Plus \$3,500.00 to rebuild scag mower (rings and bearings)
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	\$ 1,500.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	Materials for the upkeep of the parks such as mulch, sod, fertilizer, ect.
Capital Expenditures				
630	Improvements Other Than Buildings	\$ 29,224.00	Included in this category are expenditures for capital improvements over \$500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	New skateboard park.
640	Machinery & Equipment	\$ 28,000.00	Included in this category are expenditures for capital improvements for machinery and equipment over \$500.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment	Purchase of a 72" mower, \$3,000.00 for flat bed dump 1/8th

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-574-300	SPECIAL EVENTS - OPERATING EXPENSES						
0-01-574-440	Rentals and Leases - Spec Events	500.00	291.45	500.00	300.00	0.00	
0-01-574-470	Printing and Reproduction - Spec Events	250.00	0.00	250.00	0.00	0.00	
0-01-574-480	Promo Activities & Legal Ads - Spec Even	1,500.00	2,169.36	2,000.00	2,000.00	0.00	
0-01-574-490	Other Current Charges - Spec Events	250.00	194.49	250.00	200.00	0.00	
0-01-574-520	Operating Supplies - Spec Events	0.00	0.00	0.00	0.00	0.00	
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	
		2,500.00	2,655.30	3,000.00	2,500.00	0.00	
	DEPARTMENT TOTAL	2,500.00	2,655.30	3,000.00	2,500.00	0.00	0.00%

City of Polk City Budget Worksheet

Fund: General

Department:

Special Events

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Line Item #	Line Item Name	Amount Requested	Description	Justification
<i>Operating Expenses</i>				
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.	
470	Printing & Reproduction	\$ 250.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	
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	\$ 250.00	Expenses of the City that are not classified elsewhere.	

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-581-900	TRANSFERS - OTHER USES						
0-01-581-905	Transfer to Utility Fund - Spec Events	0.00	0.00	0.00	0.00	0.00	
0-01-581-910	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	

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-01-590-300	NON-DEPARTMENTAL - OPERATING EXPENSES						
0-01-590-310	Professional Services - Non-Dept	5,000.00	99.80	5,000.00	1,000.00	0.00	
0-01-590-311	Engineering Services - Non-Dept	0.00	0.00	0.00	0.00	0.00	
0-01-590-312	Professional Services - Other - Non-Dept	15,000.00	11,578.35	17,500.00	17,500.00	0.00	
0-01-590-320	Accounting and Auditing - Non-Dept	12,000.00	8,760.04	10,000.00	10,000.00	0.00	
0-01-590-420	Education Reimbursement - Non-Dept	0.00	0.00	0.00	0.00	0.00	
0-01-590-450	Liability Insurance - Non-Dept	20,000.00	28,066.89	20,000.00	20,000.00	0.00	
		52,000.00	48,505.08	52,500.00	48,500.00	0.00	
0-01-590-900	NON-DEPARTMENTAL - OTHER USES						
0-01-590-991	Aids to Private Organizations - Non-Dept	0.00	0.00	0.00	0.00	0.00	
0-01-590-992	Unemployment Claims - Non-Dept	250.00	957.66	750.00	750.00	0.00	
0-01-590-993	Transfer to Reserve - Non-Dept	60,299.00	0.00	0.00	73,416.34	0.00	
0-01-590-994	Bank Fees - Non-Dept	500.00	968.83	1,200.00	1,200.00	0.00	
0-01-590-996	Bad Debt - Non-Dept	5,000.00	6,798.51	4,000.00	4,000.00	0.00	
0-01-590-998	Fund Balance - Out of Balance - Non-Dept	0.00	0.00	0.00	0.00	0.00	
0-01-590-999	Other - Non-Operating Charges - Non-Dept	0.00	1,091.83	0.00	0.00	0.00	
		66,049.00	9,816.83	5,950.00	79,366.34	0.00	
	DEPARTMENT TOTAL	118,049.00	58,321.91	58,450.00	127,866.34	0.00	8.32%

City of Polk City Budget Worksheet

Fund: General

Department:

Non-Departmental

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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.	Alarm Services, computer services.
312	Professional Services – Other	\$ 17,500.00	Contracted services that are support for employee	Civic Plus, Polk County Property Appraiser, Edmunds MCSJ Program.
320	Accounting & Auditing	\$ 10,000.00	Cost of services for our annual audit.	
450	Liability Insurance	\$ 20,000.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	
Capital Expenditures				
590	Depreciation Expense		This line is to expense the depreciation on the City's equipment, vehicles, and structures. This is an expense line for accounting purposes only and is utilized by accounting staff and the auditors.	
Debt Service				
710	Principal		Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.	The expenses for this have been moved to department 517 as required under the State of Florida chart of accounts.
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	

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
<i>Other Uses</i>				
991	Aids to Private Organizations.	\$ -	Amounts provided to community organizations which provide services to the residents of Polk City.	
992	Unemployment Claims.	\$ 750.00	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.	
993	Transfer to Reserve		Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these funds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
994	Bank Fees.	\$ 1,200.00	Amounts charged by Colonial Bank for the services provided.	
996	Bad Debt Expense	\$ 4,000.00	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.	

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>
0-01-NON-000	NON BUDGET SECTION:					
0-01-NON-200	NON BUDGET - Due from Water Fund	0.00	59.92	0.00	0.00	0.00
0-01-NON-202	NON-BUDGET - Customer Deposits	0.00	150.00	0.00	0.00	0.00
0-01-NON-218	NON-BUDGET-Supplemental Insurance Payabl	0.00	981.70	0.00	0.00	0.00
0-01-NON-300	NON BUDGET - Due from Sewer Fund	0.00	0.00	0.00	0.00	0.00
0-01-NON-305	NON BUDGET- Due to County-Public Srv Tax	0.00	2,715.59	0.00	0.00	0.00
		0.00	3,907.21	0.00	0.00	0.00
	DEPARTMENT TOTAL	0.00	3,907.21	0.00	0.00	0.00

Sewer Fund Proposed Expenditures

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-02-519-300	SEWER ADMIN - OPERATING EXPENSE						
0-02-519-305	Contract Labor - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
0-02-519-310	Professional Services - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
0-02-519-311	Engineering Services - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
0-02-519-312	Professional Services - Other - Sewer Ad	0.00	870.95	0.00	0.00	0.00	
0-02-519-320	Accounting and Auditing - Sewer Admin	12,000.00	11,213.56	10,000.00	10,000.00	0.00	
0-02-519-400	Travel and Training - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
0-02-519-410	Communication Services - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
0-02-519-420	Education Reimbursement - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
0-02-519-440	Rentals and Leases - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
0-02-519-450	Liability Insurance - Sewer Admin	20,000.00	15,949.12	20,000.00	16,000.00	0.00	
0-02-519-460	Repairs and Maintenance - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
0-02-519-470	Printing and Reproduction - Sewer Admin	4,000.00	177.00	2,500.00	250.00	0.00	
0-02-519-480	Promo Activities & Legal Ads - Sewer Adm	0.00	0.00	0.00	0.00	0.00	
0-02-519-490	Other Current Charges - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
0-02-519-492	Recording & Other Fees - Sewer Admin	1,500.00	0.00	1,250.00	500.00	0.00	
0-02-519-493	Equipment Rental - Sewer Admin	5,400.00	0.00	3,000.00	1,000.00	0.00	
0-02-519-510	Office Supplies - Sewer Admin	400.00	0.00	400.00	100.00	0.00	
0-02-519-520	Operating Supplies - Sewer Admin	7,000.00	450.34	3,500.00	1,000.00	0.00	
0-02-519-540	Books, Pub., Sub., & Memberships - Sewer	0.00	0.00	0.00	0.00	0.00	
		50,300.00	28,660.97	40,650.00	28,850.00	0.00	
0-02-519-600	SEWER ADMIN - CAPITAL OUTLAY						
0-02-519-640	Machinery & Equipment - Sewer Admin	2,500.00	0.00	0.00	0.00	0.00	
		2,500.00	0.00	0.00	0.00	0.00	
0-02-519-700	SEWER ADMIN - DEBT SERVICE						
0-02-519-710	Principal - Sewer Admin	69,716.07	112,594.36	214,122.00	214,122.00	0.00	
0-02-519-720	Interest - Sewer Admin	355,886.25	105,709.59	119,124.00	119,124.00	0.00	
0-02-519-730	Other Debt Service Costs - Sewer Admin	0.00	8,579.40	0.00	0.00	0.00	
0-02-519-733	Mandated Reserve - Sewer Admin	3,215.00	0.00	3,215.00	3,215.00	0.00	
		433,817.32	226,883.35	336,461.00	336,461.00	0.00	
0-02-519-900	SEWER ADMIN - OTHER USES						
0-02-519-920	Transfer to General Fund - Sewer Admin	0.00	0.00	0.00	0.00	0.00	
0-02-519-992	Unemployment Claims - Sewer Admin	250.00	0.00	0.00	0.00	0.00	
0-02-519-993	Transfer to Reserve - Sewer Admin	5,993.00	0.00	0.00	55,436.00	0.00	
0-02-519-994	Bank Fees - Sewer Admin	200.00	127.08	200.00	200.00	0.00	
0-02-519-996	Bad Debt - Sewer Admin	1,000.00	5,787.92	2,000.00	2,000.00	0.00	
0-02-519-999	Other Non-Operating Charges - Sewer Admi	0.00	0.00	0.00	0.00	0.00	
		7,443.00	5,915.00	2,200.00	57,636.00	0.00	
DPARTMENT TOTAL		494,060.32	261,459.32	379,311.00	422,947.00	0.00	

City of Polk City Budget Worksheet

WASTEWATER ADMINISTRATION - 519

Employee ID	Employee	2008-2009 Wages	2008-2009 Wage Reduction	2009-2010 Proposed COLA Increase	2009-2010 Total Regular Salary	2009-2010 Possible Merit Increase	2009-2010 Total Regular Salary	2009-2010 Overtime Provision	2009-2010 Total Salary	Possible 2009-2010 Hourly Rate
	Vacant	\$ -		\$ -	\$ 23,400.00	\$ -	\$ 23,400.00	\$ 1,875.00	\$ 25,275.00	\$ 12.50
	Total Department	\$ -		\$ -	\$ 23,400.00	\$ -	\$ 23,400.00	\$ 1,875.00	\$ 25,275.00	

City of Polk City Budget Worksheet

Fund: Wastewater

Department:

Wastewater Administration

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
<i>Operating Expenses</i>				
320	Accounting & Auditing	\$ 10,000.00	Cost of services for our annual audit.	
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	\$ 20,000.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	
470	Printing & Reproduction	\$ 2,500.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Printing of payment receipt books, bill heads, late bills, billing envelopes and payment return envelopes.
492	Recording & Other Fees	\$ 1,250.00	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	\$ 3,000.00	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.	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.
510	Office Supplies	\$ 400.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	General office supplies.
520	Operating Supplies	\$ 3,500.00	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.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
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.	
993	Transfer to Reserve		Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these funds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
994	Bank Fees.	\$ 200.00	Amounts charged by Colonial Bank for the services provided.	
996	Bad Debt Expense	\$ 2,000.00	The city must offset utility bad debts with this line.	Amounts uncollectible from Utility customers.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
999	Other Non-Operating Charges.		Amounts that are expensed that are not a part of the operations of the City.	

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-02-535-300	SEWER OPERATIONS - OPERATING EXPENSES						
0-02-535-305	Contract Labor - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
0-02-535-310	Professional Services - Sewer Oper	1,000.00	14,972.01	100,000.00	0.00	0.00	
0-02-535-311	Engineering Services - Sewer Oper	10,000.00	1,094,472.30	230,000.00	10,000.00	0.00	
0-02-535-312	Professional Services - Other - Sewer Op	2,000.00	3,055.17	0.00	0.00	0.00	
0-02-535-315	Inmate Labor - Sewer Oper	0.00	9,193.14	6,000.00	6,000.00	0.00	
0-02-535-400	Travel and Training - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
0-02-535-410	Communication Services - Sewer Oper	1,000.00	2,450.09	4,500.00	3,000.00	0.00	
0-02-535-420	Education Reimbursement - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
0-02-535-430	Utilities - Sewer Oper	11,000.00	23,198.35	42,000.00	30,000.00	0.00	
0-02-535-440	Rentals and Leases - Sewer Oper	500.00	0.00	1,500.00	0.00	0.00	
0-02-535-450	Liability Insurance - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
0-02-535-460	Repairs and Maintenance - Sewer Oper	10,000.00	6,024.07	20,000.00	10,000.00	0.00	
0-02-535-464	Vehicle Fuel - Sewer Oper	0.00	23.00	4,457.00	4,457.00	0.00	
0-02-535-465	Vehicle Maintenance - Sewer Oper	0.00	0.00	5,500.00	5,500.00	0.00	
0-02-535-470	Printing and Reproduction - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
0-02-535-480	Promo Activities & Legal Ads - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
0-02-535-490	Other Current Charges - Sewer Oper	0.00	26.91	0.00	0.00	0.00	
0-02-535-492	Recording & Other Fees - Sewer Oper	1,000.00	815.60	1,000.00	1,000.00	0.00	
0-02-535-493	Equipment Rental - Sewer Oper	500.00	0.00	2,500.00	2,500.00	0.00	
0-02-535-510	Office Supplies - Sewer Oper	0.00	21.80	1,000.00	500.00	0.00	
0-02-535-520	Operating Supplies - Sewer Oper	6,000.00	8,104.59	23,000.00	10.00	0.00	
0-02-535-525	Uniforms - Sewer Oper	0.00	0.00	1,000.00	0.00	0.00	
0-02-535-540	Books, Pub., Sub., & Memberships - Sewer	0.00	0.00	1,500.00	500.00	0.00	
		43,000.00	1,162,357.03	443,957.00	73,467.00	0.00	
0-02-535-600	SEWER OPERATIONS - CAPITAL OUTLAY						
0-02-535-605	Depreciation Expense - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
0-02-535-610	Land - Sewer Oper	0.00	836,287.00	0.00	0.00	0.00	
0-02-535-620	Buildings - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
0-02-535-630	Improvements Other than Building - Sewer	0.00	0.00	0.00	0.00	0.00	
0-02-535-634	SCADA System - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
0-02-535-640	Machinery & Equipment - Sewer Oper	0.00	0.00	10,400.00	0.00	0.00	
0-02-535-650	Construction In Progress - Sewer Oper	0.00	0.00	0.00	0.00	0.00	
0-02-535-660	Books, Pub.& Library Materials - Sewer O	0.00	0.00	5,000.00	0.00	0.00	
		0.00	836,287.00	15,400.00	0.00	0.00	
0-02-535-700	SEWER OPERATIONS - DEBT SERVICE						
0-02-535-710	Principal - Sewer Oper	0.00	20,589.58	82,885.00	82,885.00	0.00	
0-02-535-720	Interest - Sewer Oper	0.00	12,842.91	130,731.00	130,731.00	0.00	
0-02-535-730	Other Debt Service Costs - Sewer Oper	0.00	(4,289.70)	0.00	0.00	0.00	
0-02-535-733	Mandated Reserve - Sewer Oper	0.00	0.00	0.00	0.00	0.00	

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year</u> <u>Appropriated</u>	<u>Prior Year</u> <u>Actual</u>	<u>Requested by</u> <u>Department</u>	<u>Recommended by</u> <u>City Manager</u>	<u>Adopted By</u> <u>Council</u>	<u>Percent</u> <u>Change</u>
		0.00	29,142.79	213,616.00	213,616.00	0.00	
	DEPARTMENT TOTAL	43,000.00	2,027,786.82	672,973.00	287,083.00	0.00	

City of Polk City Budget Worksheet

Fund: Wastewater

Department:

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	\$ 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.	legal and closing cost for loans.
311	Engineering Services	\$ 230,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	service for design balance of collecton system of Balance of City
312	Professional Services – Other	open	Contracted services that are support for employee	service to camera and cut root from Damascus ave and a portion on 3 side streets.
315	Inmate Labor	\$ 6,000.00	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		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.	requiried to montier system
420	Education Reimbursement	\$	Reimbursement for higher education directly related to position or job duties.	
430	Utilities	\$ 42,000.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	providing utilities for pumps and system
440	Rentals & Leases	\$ 1,500.00	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.	lease of signs, lights and other equipment to maintain system and repair

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	\$20,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Furnish continued repair and maintenance of system
464	Vehicle Fuel	\$ 4,457.00	Gasoline and diesel for the city's fleet of vehicles.	sewer portion of fuel bill
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	\$	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	\$ 1,000.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.	recording easements and deeds for sewer addition.
493	Equipment Rental	\$ 2,500.00	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.	
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.	
520	Operating Supplies	\$ 23,000.00	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	\$	Expenditures include chemicals, for the operation of the water and wastewater departments.	

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
525	Uniforms	\$ 1,000.00	Uniform expense for the public works department. This includes safety clothing and work boots.	
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.	
Capital Expenditures				
630	Improvements other than buildings	\$ 23,010,000.00	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.	replace SCADA on 4 lift station and replace two pumps on main lift station. I'm getting prices for lift station pump (grinder pumps) sewer collection for the balance of city (\$23,000,000.00).
640	Machinery & Equipment	10,400.00	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	3/8 of flat bed truck (dump) not new. Tools to supply truck, GPS.
660	Books, Publications & Library Materials	\$ 5,000.00	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.	

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-02-536-300	CARDINAL HILL WWTP - OPERATING EXPENSES						
0-02-536-305	Contract Labor - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-536-310	Professional Services - Card Hill WWTP	1,500.00	32,907.96	45,000.00	55,000.00	0.00	
0-02-536-311	Engineering Services - Card Hill WWTP	0.00	8,955.35	3,500.00	3,500.00	0.00	
0-02-536-312	Professional Services - Other - Card Hill	0.00	0.00	0.00	0.00	0.00	
0-02-536-342	Refuse Disposal - Commercial - Card Hill	0.00	0.00	0.00	0.00	0.00	
0-02-536-410	Communication Services - Card Hill WWTP	0.00	322.12	800.00	800.00	0.00	
0-02-536-430	Utilities - Card Hill WWTP	12,000.00	6,729.13	12,000.00	12,000.00	0.00	
0-02-536-440	Rentals and Leases - Card Hill WWTP	1,000.00	0.00	0.00	0.00	0.00	
0-02-536-460	Repairs and Maintenance - Card Hill WWTP	1,500.00	10,224.15	10,000.00	10,000.00	0.00	
0-02-536-470	Printing and Reproduction - Card Hill WW	0.00	0.00	0.00	0.00	0.00	
0-02-536-493	Equipment Rental - Card Hill WWTP	500.00	0.00	1,500.00	500.00	0.00	
0-02-536-520	Operating Supplies - Card Hill WWTP	2,500.00	207.45	3,000.00	2,500.00	0.00	
0-02-536-524	Chemicals - Card Hill WWTP	7,000.00	475.95	6,000.00	6,000.00	0.00	
		26,000.00	59,822.11	81,800.00	90,300.00	0.00	
0-02-536-600	CARDINAL HILL WWTP - CAPITAL OUTLAY						
0-02-536-605	Depreciation Expense - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-536-610	Land - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-536-620	Buildings - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-536-630	Improvements Other than Building - Card	5,000.00	0.00	57,500.00	6,500.00	0.00	
0-02-536-634	SCADA System - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-536-640	Machinery & Equipment - Card Hill WWTP	0.00	0.00	8,300.00	0.00	0.00	
0-02-536-650	Construction In Progress - Card Hill WWT	0.00	0.00	0.00	0.00	0.00	
		5,000.00	0.00	65,800.00	6,500.00	0.00	
0-02-536-700	CARDINAL HILL WWTP - DEBT SERVICE						
0-02-536-710	Principal - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-536-720	Interest - Card Hill WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-536-730	Other Debt Service Costs - Card Hill WWT	0.00	0.00	0.00	0.00	0.00	
0-02-536-733	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	
DEPARTMENT TOTAL		31,000.00	59,822.11	147,600.00	96,800.00	0.00	

City of Polk City Budget Worksheet

Fund: Wastewater

Department:

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	\$45,000.00	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
311	Engineering Services	\$3,500.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	compliance issues and certified plant
410	Communication Services	\$800.00	Expenditures for communication services utilized by the City.	system required to monitor the system
430	Utilities	\$12,000.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	power for plant
440	Rentals & Leases		Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	
460	Repairs & Maintenance	\$ 10,000.00	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
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	\$ 3,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	
524	Chemicals	\$6,000	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	\$ 700,000.00	Expenditures for the purchase of land.	purchas 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	\$57,500.00	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.	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
640	Machinery & Equipment	\$ 8,300.00	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 \$3000.00, 1/4 flat bed dump truck \$5,000.00, Metal dector \$300.00

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>	<u>Percent Change</u>
0-02-537-300	MT OLIVE WWTP - OPERATING EXPENSES						
0-02-537-305	Contract Labor - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-537-310	Professional Services - Mt Olive WWTP	56,000.00	50,703.85	45,000.00	45,000.00	0.00	
0-02-537-311	Engineering Services - Mt Olive WWTP	0.00	11,949.51	3,500.00	3,500.00	0.00	
0-02-537-312	Professional Services - Other - Mt Olive	0.00	0.00	0.00	0.00	0.00	
0-02-537-315	Inmate Labor - Mt Olive WWTP	0.00	0.00	4,500.00	4,500.00	0.00	
0-02-537-400	Travel and Training - Mt Olive WWTP	0.00	0.00	200.00	0.00	0.00	
0-02-537-410	Communication Services - Mt Olive WWTP	0.00	1,127.26	1,300.00	1,300.00	0.00	
0-02-537-430	Utilities - Mt Olive WWTP	26,000.00	13,242.59	32,500.00	32,500.00	0.00	
0-02-537-440	Rentals and Leases - Mt Olive WWTP	1,000.00	0.00	100.00	0.00	0.00	
0-02-537-460	Repairs and Maintenance - Mt Olive WWTP	1,500.00	18,648.09	18,000.00	18,000.00	0.00	
0-02-537-493	Equipment Rental - Mt Olive WWTP	0.00	0.00	1,000.00	1,000.00	0.00	
0-02-537-520	Operating Supplies - Mt Olive WWTP	0.00	511.52	10,000.00	10,000.00	0.00	
0-02-537-524	Chemicals - Mt Olive WWTP	5,000.00	2,557.40	6,000.00	6,000.00	0.00	
		89,500.00	98,740.22	122,100.00	121,800.00	0.00	
0-02-537-600	MT OLIVE WWTP - CAPITAL OUTLAY						
0-02-537-605	Depreciation Expense - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-537-610	Land - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-537-620	Buildings - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-537-630	Improvements Other than Building - Mt OI	0.00	0.00	24,000.00	0.00	0.00	
0-02-537-634	SCADA System - Mt Olive WWTP	0.00	0.00	0.00	0.00	0.00	
0-02-537-640	Machinery & Equipment - Mt Olive WWTP	0.00	0.00	3,000.00	0.00	0.00	
		0.00	0.00	27,000.00	0.00	0.00	
DEPARTMENT TOTAL		89,500.00	98,740.22	149,100.00	121,800.00	0.00	

City of Polk City Budget Worksheet

Fund: Wastewater

Department:

Mt. Olive Wastewater Treatment Plant

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
310	Professional Services	\$ 45,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Required services of a professional engineer for compliance requirements for the operation of the sewer plant, required by State Agencies.
311	Engineering Services	\$ 3,500.00	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	\$	Contracted services that are support for employee	
315	Inmate Labor	\$ 4,500.00	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 training
410	Communication Services	\$ 1,300.00	Expenditures for communication services utilized by the City.	This service is required to monitor the system
430	Utilities	\$ 32,500.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	This is to pay for electric and water required to operate plant
440	Rentals & Leases	\$ 100.00	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	\$ 18,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Plant must be cleaned of sand before Nov. tank are approx half of the capacity. Plus at the same time some valves going into and out of the plant must be replaced (\$10,000.00)

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	\$ 10,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	
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	\$ 57,500.00	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	Blowers are in disrpair and need to be rebuilt, because of compliants from neighbors about the noise the blowers make this is the time to install 2 new quiet ones (\$33,500.00). Install SCADA on the plant (\$6,500.00). Because of the theft last year we need to fence and securiy (\$17,500.00)
640	Machinery & Equipment	\$ 3,000.00	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	1/8 of a flat bed dump truck. This needed to haul pipe, dirt, asphalt, bursh, for all dept.

Water Fund Proposed Expenditures

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>
0-03-518-100	WATER ADMINISTRATION - PERSONNEL EXPENSE					
0-03-518-120	Regular Salary - Wages - Water Admin	48,927.00	10,943.02	21,060.00	21,060.00	0.00
0-03-518-130	Other Salaries and Wages - Water Admin	0.00	0.00	0.00	0.00	0.00
0-03-518-140	Overtime - Water Admin	3,530.00	17.92	0.00	0.00	0.00
0-03-518-160	Bonuses and Gift Certificates - Water Ad	200.00	50.00	0.00	0.00	0.00
0-03-518-210	Fica Taxes - Water Admin	4,013.00	1,047.40	1,611.00	1,611.00	0.00
0-03-518-220	Retirement Contribution - Water Admin	5,167.00	792.67	2,074.00	2,074.00	0.00
0-03-518-230	Life & Health Insurance - Water Admin	11,000.00	2,345.74	7,067.00	7,067.00	0.00
0-03-518-240	Worker's Compensation - Water Admin	335.00	44.30	335.00	335.00	0.00
		73,172.00	15,241.05	32,147.00	32,147.00	0.00
0-03-518-300	WATER ADMINISTRATION - OPERATING EXPENSE					
0-03-518-310	Professional Services - Water Admin	0.00	8,780.91	4,400.00	4,400.00	0.00
0-03-518-320	Accounting and Auditing - Water Admin	12,000.00	7,366.89	10,000.00	10,000.00	0.00
0-03-518-400	Travel and Training - Water Admin	1,000.00	8.00	500.00	0.00	0.00
0-03-518-410	Communication Services - Water Admin	0.00	599.99	0.00	0.00	0.00
0-03-518-420	Education Reimbursement - Water Admin	0.00	0.00	0.00	0.00	0.00
0-03-518-440	Rentals and Leases - Water Admin	0.00	0.00	0.00	0.00	0.00
0-03-518-450	Liability Insurance - Water Admin	20,000.00	13,090.19	20,000.00	20,000.00	0.00
0-03-518-460	Repairs and Maintenance - Water Admin	0.00	429.18	0.00	0.00	0.00
0-03-518-470	Printing and Reproduction - Water Admin	4,000.00	1,650.00	3,000.00	3,000.00	0.00
0-03-518-480	Promo Activities & Legal Ads - Water Adm	0.00	0.00	0.00	0.00	0.00
0-03-518-490	Other Current Charges - Water Admin	0.00	0.00	0.00	0.00	0.00
0-03-518-492	Recording & Other Fees - Water Admin	1,500.00	0.00	1,250.00	1,250.00	0.00
0-03-518-493	Equipment Rental - Water Admin	5,400.00	0.00	5,400.00	5,400.00	0.00
0-03-518-510	Office Supplies - Water Admin	400.00	748.17	750.00	750.00	0.00
0-03-518-520	Operating Supplies - Water Admin	7,000.00	5,133.59	7,000.00	7,000.00	0.00
0-03-518-540	Books, Pub., Sub., & Memberships - Water	0.00	0.00	0.00	0.00	0.00
		51,300.00	37,806.92	52,300.00	51,800.00	0.00
0-03-518-600	WATER ADMINISTRATION - CAPITAL OUTLAY					
0-03-518-630	Improvements Other than Building - Water	0.00	0.00	0.00	0.00	0.00
0-03-518-640	Machinery & Equipment - Water Admin	7,500.00	0.00	14,002.00	14,002.00	0.00
		7,500.00	0.00	14,002.00	14,002.00	0.00
0-03-518-700	WATER ADMINISTRATION - DEBT SERVICE					
0-03-518-710	Principal - Water Admin	15,000.00	11,250.00	16,000.00	16,000.00	0.00
0-03-518-720	Interest - Water Admin	49,215.00	66,385.40	48,578.00	48,578.00	0.00
0-03-518-730	Other Debt Service Costs - Water Admin	0.00	0.00	0.00	0.00	0.00
0-03-518-733	Mandated Reserve - Water Admin	5,381.00	0.00	5,381.00	5,381.00	0.00
		69,596.00	77,635.40	69,959.00	69,959.00	0.00
0-03-518-900	WATER ADMINISTRATION - OTHER USES					
0-03-518-920	Transfer to General Fund - Water Admin	100,000.00	0.00	0.00	195,000.00	0.00
0-03-518-921	Transfer to Sewer Fund - Water Admin	0.00	0.00	0.00	10,000.00	0.00

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year</u> <u>Appropriated</u>	<u>Prior Year</u> <u>Actual</u>	<u>Requested by</u> <u>Department</u>	<u>Recommended by</u> <u>City Manager</u>	<u>Adopted By</u> <u>Council</u>
0-03-518-992	Unemployment Claims - Water Admin	250.00	0.00	250.00	250.00	0.00
0-03-518-993	Transfer to Reserve - Water Admin	41,896.00	0.00	0.00	7,220.00	0.00
0-03-518-994	Bank Fees - Water Admin	200.00	1,157.50	1,500.00	1,500.00	0.00
0-03-518-996	Bad Debt - Water Admin	2,000.00	10,133.64	2,000.00	2,000.00	0.00
0-03-518-999	Other Non-Operating Charges - Water Admi	0.00	0.00	0.00	0.00	0.00
		144,346.00	11,291.14	3,750.00	215,970.00	0.00
	DEPARTMENT TOTAL	345,914.00	141,974.51	172,158.00	383,878.00	0.00

City of Polk City Budget Worksheet

WATER ADMINISTRATION - 518

Employee ID	Employee	2008-2009 Wages	2008-2009 Wage Reduction	2009-2010 Proposed COLA Increase	2009-2010 Total Regular Salary	2009-2010 Possible Merit Increase	2009-2010 Total Regular Salary	2009-2010 Overtime Provision	2009-2010 Total Salary	Possible 2009-2010 Hourly Rate
00000	Noblitt, Vicki	\$ 24,825.06	\$ (3,765.06)	\$ -	\$ 21,060.00	\$ -	\$ 21,060.00	N/A	\$ 21,060.00	\$ 11.25
Total Department		\$ 24,825.06	\$ (3,765.06)	\$ -	\$ 21,060.00	\$ -	\$ 21,060.00	\$ -	\$ 21,060.00	

City of Polk City Budget Worksheet

Fund: Water

Department:

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	Accounting & Auditing	\$ 4,400.00	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.
320	Accounting & Auditing	\$ 10,000.00	Cost of services for our annual audit.	
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..	
420	Education Reimbursement		Reimbursement for higher education directly related to position or job duties.	
450	Liability Insurance	\$ 20,000.00	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials	
460	Repairs & Maintenance		Expenditures for the repair and maintenance of machinery, equipment, computers necessary	
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, bill heads, late bills, billing envelopes and payment return envelopes.
492	Recording & Other Fees	\$ 1,250.00	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	\$ 5,400.00	Expenditures for the rental and/or lease of heavy equipment used by the City to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.	This account includes the Water Fund's share of the equipment leases for the postage machine, the copier/printer/ and the mailer (bill stuffer) machine used for the monthly billing process.

City of Polk City 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.	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. In addition, it includes the purchase of the Water fund's accounts payable checks.
Capital Expenditures				
640	Machinery & Equipment	\$ 14,002.00	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	1st 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.	
992	Unemployment Claims.	\$ 250.00	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.	

City of Polk City 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 funds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
994	Bank Fees.	\$ 1,500.00	Amounts charged by Colonial Bank for the services provided.	
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.		Amounts that are expensed that are not a part of the operations of the City.	

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>
0-03-530-300	MT OLIVE WTP - OPERATING EXPENSES					
0-03-530-305	Contract Labor - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00
0-03-530-310	Professional Services - Mt Olive WTP	0.00	6,706.19	10,000.00	10,000.00	0.00
0-03-530-311	Engineering Services - Mt Olive WTP	0.00	0.00	1,500.00	1,500.00	0.00
0-03-530-312	Professional Services - Other - Mt Olive	0.00	0.00	0.00	0.00	0.00
0-03-530-315	Inmate Labor - Mt Olive WTP	0.00	0.00	3,000.00	3,000.00	0.00
0-03-530-400	Travel and Training - Mt Olive WTP	0.00	0.00	350.00	350.00	0.00
0-03-530-410	Communication Services - Mt Olive WTP	1,000.00	0.00	1,950.00	1,950.00	0.00
0-03-530-420	Education Reimbursement - Mt Olive WTP	0.00	0.00	500.00	500.00	0.00
0-03-530-430	Utilities - Mt Olive WTP	10,000.00	0.00	17,650.00	17,650.00	0.00
0-03-530-440	Rentals and Leases - Mt Olive WTP	0.00	0.00	500.00	500.00	0.00
0-03-530-460	Repairs and Maintenance - Mt Olive WTP	1,500.00	1,591.69	10,000.00	10,000.00	0.00
0-03-530-464	Vehicle Fuel - Mt Olive WTP	0.00	0.00	3,500.00	3,500.00	0.00
0-03-530-465	Vehicle Maintenance - Mt Olive WTP	0.00	0.00	4,883.00	4,883.00	0.00
0-03-530-470	Printing and Reproduction- Mt Olive WTP	0.00	0.00	800.00	800.00	0.00
0-03-530-480	Promo Activities&Legal Ads-Mt Olive WTP	0.00	0.00	1,500.00	1,500.00	0.00
0-03-530-490	Other Current Charges - Mt Olive WTP	0.00	50.00	0.00	0.00	0.00
0-03-530-493	Equipment Rental - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00
0-03-530-510	Office Supplies - Mt Olive WTP	0.00	0.00	500.00	500.00	0.00
0-03-530-520	Operating Supplies - Mt Olive WTP	2,000.00	47.50	20,000.00	20,000.00	0.00
0-03-530-524	Chemicals - Mt Olive WTP	3,500.00	2,981.75	5,000.00	5,000.00	0.00
0-03-530-525	Uniforms - Mt Olive WTP	0.00	0.00	1,200.00	1,200.00	0.00
0-03-530-530	Road Materials & Supplies - Mt Olive WTP	0.00	0.00	1,500.00	1,500.00	0.00
0-03-530-540	Books, Pub, Sub, & Memberships- Mt Olive WTP	0.00	0.00	500.00	500.00	0.00
		18,000.00	11,377.13	84,833.00	84,833.00	0.00
0-03-530-600	MT OLIVE WTP - CAPITAL OUTLAY					
0-03-530-605	Depreciation Expense - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00
0-03-530-610	Land - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00
0-03-530-620	Buildings - Mt Olive WTP	0.00	0.00	5,000.00	5,000.00	0.00
0-03-530-630	Improvements Other than Building - Mt Ol	0.00	0.00	11,000.00	11,000.00	0.00
0-03-530-640	Machinery & Equipment - Mt Olive WTP	0.00	0.00	7,400.00	7,400.00	0.00
0-03-530-650	Construction In Progress - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00
0-03-530-660	Books, Pub. & Library Materials - Mt Oliv	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	23,400.00	23,400.00	0.00
0-03-530-700	MT OLIVE WTP - DEBT SERVICE					
0-03-530-710	Principal - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00
0-03-530-720	Interest - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00
0-03-530-730	Other Debt Service Costs - Mt Olive WTP	0.00	0.00	0.00	0.00	0.00
0-03-530-733	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

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year</u> <u>Appropriated</u>	<u>Prior Year</u> <u>Actual</u>	<u>Requested by</u> <u>Department</u>	<u>Recommended by</u> <u>City Manager</u>	<u>Adopted By</u> <u>Council</u>
	DEPARTMENT TOTAL	18,000.00	11,377.13	108,233.00	108,233.00	0.00

City of Polk City Budget Worksheet

Fund: Water

Department:

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	\$ 10,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Sometimes a project requires a particular skill by a trained individual / company and is hired by the City to complete the task at hand.
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 facility.
312	Professional Services – Other		Contracted services that are support for employee	
315	Inmate Labor	\$ 3,000.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	This line item is for any labor costs relative to the inmates / guard on a daily basis
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	\$ 500.00	Reimbursement for higher education directly related to position or job duties.	
430	Utilities	\$ 17,650.00	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 supplied 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.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
460	Repairs & Maintenance	\$ 10,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	This line item is for all repairs and maintenance pertaining to the water facility.
464	Vehicle Fuel	\$ 3,500.00	Gasoline and diesel for the city's 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	\$ 800.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	This expense covers the printing of maps, either by the Staff and/or Engineers that shows the location of certain water lines when working on a project.
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		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	\$ 500.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	Office expenses incurred to comply with the Polk County Health Department in making sure reports, logs, etc are sufficiently kept at the water plant.
520	Operating Supplies	\$ 20,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies.	This expense is to make sure operating supplies are available and ready for use at the water facility (e.g. hoses, clips, pumps)
524	Chemicals	\$ 5,000.00	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	\$ 1,200.00	Uniform expense for the public works department. This includes safety clothing and work boots.	Uniforms are required by the City for all Public Works employees as a way of identification to the public when performing their job duties in and around the City.
530	Road Materials & Supplies	\$ 1,500.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	To return a road to acceptable condition after a repair

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.	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	\$ 5,000.00	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	This is for needed expenses to maintain the appearance and working condition of the water plant.
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.	install generator for back up power required by DEP, Install SCADA system of monitor system (\$3500.00) PRICE FOR GENERATOR STILL IN DESIGN
633	Public Works – Improvements Other Than Buildings	\$ 11,000.00	Included in this category are expenditures for capital improvements over \$500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.	
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. 20' x 20' storage shed \$2000.00
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

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>
0-03-531-300	COMMONWEALTH WTP - OPERATING EXPENSE					
0-03-531-305	Contract Labor - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00
0-03-531-310	Professional Services - Commonwealth WTP	0.00	4,745.57	12,000.00	12,000.00	0.00
0-03-531-311	Engineering Services - Commonwealth WTP	0.00	0.00	1,000.00	1,000.00	0.00
0-03-531-312	Professional Services - Other - Commonwe	0.00	0.00	0.00	0.00	0.00
0-03-531-400	Travel and Training - Commonwealth WTP	0.00	0.00	200.00	200.00	0.00
0-03-531-410	Communication Services - Commonwealth WT	1,000.00	0.00	1,000.00	1,000.00	0.00
0-03-531-430	Utilities - Commonwealth WTP	2,500.00	314.41	1,200.00	1,200.00	0.00
0-03-531-440	Rentals and Leases - Commonwealth WTP	0.00	0.00	500.00	500.00	0.00
0-03-531-460	Repairs and Maintenance - Commonwealth W	1,000.00	115.56	6,000.00	6,000.00	0.00
0-03-531-464	Vehicle Fuel - Commonwealth WTP	0.00	0.00	1,500.00	1,500.00	0.00
0-03-531-465	Vehicle Maintenance - Commonwealth WTP	0.00	0.00	2,500.00	2,500.00	0.00
0-03-531-470	Printing & Reproduction-Commonwealth WTP	0.00	0.00	250.00	250.00	0.00
0-03-531-490	Other Current Charges - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00
0-03-531-493	Equipment Rental - Commonwealth WTP	0.00	0.00	500.00	500.00	0.00
0-03-531-510	Office Supplies - Commonwealth WTP	0.00	0.00	500.00	500.00	0.00
0-03-531-520	Operating Supplies - Commonwealth WTP	0.00	0.00	10,000.00	10,000.00	0.00
0-03-531-524	Chemicals - Commonwealth WTP	1,000.00	0.00	2,500.00	2,500.00	0.00
0-03-531-525	Uniforms - Commonwealth WTP	0.00	0.00	1,200.00	1,200.00	0.00
		5,500.00	5,175.54	40,850.00	40,850.00	0.00
0-03-531-600	COMMONWEALTH WTP - CAPITAL OUTLAY					
0-03-531-610	Land - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00
0-03-531-620	Buildings - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00
0-03-531-630	Improvements Other than Building - Commo	0.00	0.00	0.00	0.00	0.00
0-03-531-640	Machinery & Equipment - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00
0-03-531-650	Construction In Progress - Commonwealth	0.00	0.00	0.00	0.00	0.00
0-03-531-660	Books, Pub.& Library Materials - Commonw	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
0-03-531-700	COMMONWEALTH WTP - DEBT SERVICE					
0-03-531-710	Principal - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00
0-03-531-720	Interest - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00
0-03-531-730	Other Debt Service Costs - Commonwealth	0.00	0.00	0.00	0.00	0.00
0-03-531-733	Mandated Reserve - Commonwealth WTP	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	5,500.00	5,175.54	40,850.00	40,850.00	0.00

City of Polk City Budget Worksheet

Fund: Water

Department:

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	\$ 12,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	Certain professional services are required to assist the City when addressing certain water issues.
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.
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..	This expense is to allow staff to attend conventions or seminars in an attempt to keep up with the latest technology associated with the water industry.
410	Communication Services	\$ 1,000.00	Expenditures for communication services utilized by the City.	Two-way devices are needed as a means of everyday communication between departments. Other communication devices (e.g. blackberries) are needed for phone service between essential personnel.
430	Utilities	\$ 1,200.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	The City provides potable water to its' citizens. Electric & Sewage Disposal are provided by other service companies.
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	\$ 5,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	The monies in this line item is needed to maintain the water plant to keep it in good operational condition.
464	Vehicle Fuel	\$ 1,500.00	Gasoline and diesel for the city's 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.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
465	Vehicle Maintenance	\$ 2,500.00	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.	Routine maintenance on the water truck assures that the truck is in good running order when it is needed.
470	Printing & Reproduction	\$ 250.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	Printed maps are invaluable to staff, engineers, & contractors when needing to know the layout of the plant or where the water lines are located in the ground.
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	\$ 2,500.00	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	\$ 1,200.00	Uniform expense for the public works department. This includes safety clothing and work boots.	Uniforms are required to be worn by the Public Works employees at all times as a means of identification to the citizens.
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.	Being members of the FRWA & the AWWA helps the City keep abreast of water & sewer issues and provides 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.

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>
0-03-532-100	V. MATT WILLIAMS WTP - PERSONNEL EXPENSE					
0-03-532-120	Regular Salary - Wages - V. Matt William	0.00	24,946.75	0.00	0.00	0.00
0-03-532-140	Overtime - V. Matt Williams WTP	0.00	1,758.11	0.00	0.00	0.00
0-03-532-160	Bonuses and Gift Certificates - V. Matt	0.00	0.00	0.00	0.00	0.00
0-03-532-210	Fica Taxes - V. Matt Williams WTP	0.00	1,491.38	0.00	0.00	0.00
0-03-532-220	Retirement Contribution - V. Matt Willia	0.00	1,913.21	0.00	0.00	0.00
0-03-532-230	Life & Health Insurance - V. Matt Willia	0.00	3,996.93	0.00	0.00	0.00
0-03-532-240	Worker's Compensation - V. Matt Williams	0.00	971.63	0.00	0.00	0.00
		0.00	35,078.01	0.00	0.00	0.00
0-03-532-300	V. MATT WILLIAMS WTP - OPERATING EXPENSE					
0-03-532-305	Contract Labor - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00
0-03-532-310	Professional Services - V. Matt Williams	0.00	(967.75)	10,000.00	10,000.00	0.00
0-03-532-311	Engineering Services - V. Matt Williams	0.00	5,932.75	1,500.00	1,500.00	0.00
0-03-532-312	Professional Services - Other - V. Matt	0.00	0.00	0.00	0.00	0.00
0-03-532-315	Inmate Labor - V. Matt Williams	0.00	0.00	4,000.00	4,000.00	0.00
0-03-532-400	Travel and Training - V. Matt Williams	0.00	0.00	800.00	800.00	0.00
0-03-532-410	Communication Services - V. Matt William	1,000.00	0.00	1,000.00	1,000.00	0.00
0-03-532-430	Utilities - V. Matt Williams WTP	2,500.00	11,622.05	19,000.00	19,000.00	0.00
0-03-532-440	Rentals and Leases - V. Matt Williams WT	0.00	0.00	1,000.00	1,000.00	0.00
0-03-532-460	Repairs and Maintenance - V. Matt Willia	2,500.00	2,584.35	11,000.00	11,000.00	0.00
0-03-532-464	Vehicle Fuel - V. Matt Williams	0.00	0.00	3,500.00	3,500.00	0.00
0-03-532-465	Vehicle Maintenance - V. Matt Williams	0.00	0.00	2,500.00	2,500.00	0.00
0-03-532-490	Other Current Charges - V. Matt Williams	0.00	0.00	0.00	0.00	0.00
0-03-532-493	Equipment Rental - V. Matt Williams WTP	0.00	0.00	1,500.00	1,500.00	0.00
0-03-532-510	Office Supplies - V. Matt Williams WTP	0.00	0.00	500.00	500.00	0.00
0-03-532-520	Operating Supplies - V. Matt Williams WT	1,500.00	0.00	20,000.00	20,000.00	0.00
0-03-532-521	City Hall - Operating Supplies - V. Matt	0.00	0.00	0.00	0.00	0.00
0-03-532-524	Chemicals - V. Matt Williams WTP	2,500.00	2,234.00	3,800.00	3,800.00	0.00
0-03-532-525	Uniforms - V. Matt Williams	0.00	0.00	1,200.00	1,200.00	0.00
0-03-532-530	Road Materials&Supplies- V.Matt Williams	0.00	0.00	500.00	500.00	0.00
0-03-532-540	Books, Pub, Sub, & Memberships - V. Matt Willia	0.00	0.00	500.00	500.00	0.00
		10,000.00	21,405.40	82,300.00	82,300.00	0.00
0-03-532-600	V. MATT WILLIAMS WTP - CAPITAL OUTLAY					
0-03-532-605	Depreciation Expense - V. Matt Williams	0.00	0.00	0.00	0.00	0.00
0-03-532-610	Land - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00
0-03-532-620	Buildings - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00
0-03-532-630	Improvements Other than Building - V. Ma	0.00	0.00	0.00	0.00	0.00
0-03-532-640	Machinery & Equipment - V. Matt Williams	0.00	0.00	0.00	0.00	0.00
0-03-532-650	Construction In Progress - V. Matt Willi	0.00	0.00	0.00	0.00	0.00
0-03-532-660	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

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>
0-03-532-700	V. MATT WILLIAMS WTP - DEBT SERVICE					
0-03-532-710	Principal - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00
0-03-532-720	Interest - V. Matt Williams WTP	0.00	0.00	0.00	0.00	0.00
0-03-532-730	Other Debt Service Costs - V. Matt Willi	0.00	0.00	0.00	0.00	0.00
0-03-532-733	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
	DEPARTMENT TOTALS	10,000.00	56,483.41	82,300.00	82,300.00	0.00

City of Polk City Budget Worksheet

Fund: Water

Department:

V. Matt Williams Water Plant

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
<i>Operating Expenses</i>				
310	Professional Services	\$ 10,000.00	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.	The City acquires the services of professional groups as support personnel for operational and administrative purposes.
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		Contracted services that are support for employee	
315	Inmate Labor	\$ 4,000.00	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.	This line item covers labor expenses incurred by the inmates / guard as they perform their scheduled work for the City.
400	Travel and Training	\$ 800.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at \$0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff..	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	\$ 1,000.00	Expenditures for communication services utilized by the City.	Two-way devices and "blackberries" offer a means of communication between departments and essential personnel.
430	Utilities	\$ 19,000.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	Polk City Utilities provides potable water to the citizens of Polk City. Other utilities are provided by other service organizations.
440	Rentals & Leases	\$ 1,000.00	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.	To complete a certain job function or project, it is often necessary to rent / lease a piece of equipment not owned by the City from an outside source.
460	Repairs & Maintenance	\$ 10,000.00	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.	Funds are needed for repair and to keep up with maintenance issues at the plant.

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
464	Vehicle Fuel	\$ 3,500.00	Gasoline and diesel for the city's 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.
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.
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.	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	\$ 500.00	Expenditures for the general office supplies needed for the day-to-day operations of the City. Such purchases include paper, pens, computer supplies, filing materials, etc.	In order to comply with the Polk County Health Department, supplies need to be on hand to implement reports and to keep logs at the plant, especially in the event of a scheduled inspection of records
520	Operating Supplies	\$ 20,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	The City supplies potable water to its' citizens. For daily operations, supplies such as pumps, pipes, gaskets, & parts are required.
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	\$ 1,200.00	Uniform expense for the public works department. This includes safety clothing and work boots.	Uniforms are required to be worn by all Public Works personnel as a means of identification by the citizens.
530	Road Materials & Supplies	\$ 500.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	Materials are essential for road repairs due to water main breaks, etc.
540	Books, Publications, Subscriptions & Memberships	\$ 500.00	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up-to-date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.	The purchase of educational materials provide the staff with an opportunity 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	\$ 1,000.00	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.	This line item covers maintenance expenses for water station #3 and the water shed.

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year</u> <u>Appropriated</u>	<u>Prior Year</u> <u>Actual</u>	<u>Requested by</u> <u>Department</u>	<u>Recommended by</u> <u>City Manager</u>	<u>Adopted By</u> <u>Council</u>
0-03-533-100	WATER OPERATIONS - PERSONNEL EXPENSES					
0-03-533-120	Regular Salary - Wages - Water Oper	97,153.00	17,185.84	39,743.00	39,743.00	0.00
0-03-533-130	Other Salaries and Wages - Water Oper	0.00	0.00	1,300.00	1,300.00	0.00
0-03-533-140	Overtime - Water Oper	6,760.00	440.22	3,185.00	3,185.00	0.00
0-03-533-160	Bonuses and Gift Certificates - Water Op	400.00	50.00	0.00	0.00	0.00
0-03-533-210	Fica Taxes - Water Oper	7,689.00	1,087.26	3,383.00	3,383.00	0.00
0-03-533-220	Retirement Contribution - Water Oper	9,900.00	1,438.48	4,356.00	4,356.00	0.00
0-03-533-230	Life & Health Insurance - Water Oper	22,000.00	4,194.56	13,947.00	13,947.00	0.00
0-03-533-240	Worker's Compensation - Water Oper	6,442.00	1,554.91	6,442.00	6,442.00	0.00
		150,344.00	25,951.27	72,356.00	72,356.00	0.00
0-03-533-300	WATER OPERATIONS - OPERATING EXPENSES					
0-03-533-305	Contract Labor - Water Oper	0.00	0.00	0.00	0.00	0.00
0-03-533-310	Professional Services - Water Oper	1,000.00	13,748.57	5,000.00	5,000.00	0.00
0-03-533-311	Engineering Services - Water Oper	15,000.00	18,531.93	10,000.00	10,000.00	0.00
0-03-533-312	Professional Services - Other - Water Op	0.00	3,055.17	8,200.00	8,200.00	0.00
0-03-533-315	Inmate Labor - Water Oper	40,000.00	9,193.13	28,000.00	28,000.00	0.00
0-03-533-400	Travel and Training - Water Oper	6,000.00	308.00	800.00	800.00	0.00
0-03-533-410	Communication Services - Water Oper	1,000.00	465.03	850.00	850.00	0.00
0-03-533-420	Education Reimbursement - Water Oper	0.00	0.00	0.00	0.00	0.00
0-03-533-430	Utilities - Water Oper	0.00	6,736.18	0.00	0.00	0.00
0-03-533-440	Rentals and Leases - Water Oper	1,000.00	455.00	1,000.00	1,000.00	0.00
0-03-533-450	Liability Insurance - Water Oper	0.00	3,470.10	0.00	0.00	0.00
0-03-533-460	Repairs and Maintenance - Water Oper	10,000.00	58,739.16	52,500.00	52,500.00	0.00
0-03-533-464	Vehicle Fuel - Water Oper	19,400.00	3,030.67	10,000.00	10,000.00	0.00
0-03-533-465	Vehicle Maintenance - Water Oper	3,500.00	1,407.12	6,100.00	6,100.00	0.00
0-03-533-470	Printing and Reproduction - Water Oper	2,400.00	0.00	800.00	800.00	0.00
0-03-533-480	Promo Activities & Legal Ads - Water Ope	0.00	54.26	0.00	0.00	0.00
0-03-533-490	Other Current Charges - Water Oper	0.00	12.05	0.00	0.00	0.00
0-03-533-492	Recording & Other Fees - Water Oper	2,500.00	841.50	1,000.00	1,000.00	0.00
0-03-533-493	Equipment Rental - Water Oper	500.00	2,783.00	1,500.00	1,500.00	0.00
0-03-533-510	Office Supplies - Water Oper	1,000.00	21.80	500.00	500.00	0.00
0-03-533-520	Operating Supplies - Water Oper	20,000.00	36,573.66	30,000.00	30,000.00	0.00
0-03-533-524	Chemicals - Water Oper	0.00	0.00	1,000.00	1,000.00	0.00
0-03-533-525	Uniforms - Water Oper	1,800.00	726.78	1,800.00	1,800.00	0.00
0-03-533-530	Road Materials & Supplies - Water Oper	0.00	0.00	5,000.00	5,000.00	0.00
0-03-533-540	Books, Pub., Sub., & Memberships - Water	3,800.00	354.00	500.00	500.00	0.00
		128,900.00	160,507.11	164,550.00	164,550.00	0.00
0-03-533-600	WATER OPERATIONS - CAPITAL OUTLAY					
0-03-533-605	Depreciation Expense - Water Oper	0.00	0.00	0.00	0.00	0.00
0-03-533-610	Land - Water Oper	0.00	0.00	0.00	0.00	0.00
0-03-533-620	Buildings - Water Oper	0.00	0.00	0.00	0.00	0.00

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year</u> <u>Appropriated</u>	<u>Prior Year</u> <u>Actual</u>	<u>Requested by</u> <u>Department</u>	<u>Recommended by</u> <u>City Manager</u>	<u>Adopted By</u> <u>Council</u>
0-03-533-630	Improvements Other than Building - Water	0.00	0.00	6,500.00	6,500.00	0.00
0-03-533-634	SCADA System - Water Oper	10,000.00	0.00	0.00	0.00	0.00
0-03-533-640	Machinery & Equipment - Water Oper	2,800.00	0.00	31,000.00	31,000.00	0.00
0-03-533-650	Construction In Progress - Water Oper	0.00	0.00	0.00	0.00	0.00
0-03-533-660	Books, Pub.& Library Materials - Water O	0.00	0.00	0.00	0.00	0.00
		<hr/>				
		12,800.00	0.00	37,500.00	37,500.00	0.00
0-03-533-700	WATER OPERATIONS - DEBT SERVICE					
0-03-533-710	Principal - Water Oper	0.00	1,896.39	5,643.00	5,643.00	0.00
0-03-533-720	Interest - Water Oper	0.00	704.76	2,160.00	2,160.00	0.00
0-03-533-730	Other Debt Service Costs - Water Oper	0.00	0.00	0.00	0.00	0.00
0-03-533-733	Mandated Reserve - Water Oper	0.00	0.00	0.00	0.00	0.00
		<hr/>				
		0.00	2,601.15	7,803.00	7,803.00	0.00
0-03-533-900	WATER OPERATIONS - OTHER USES					
0-03-533-905	Transfer to Utility Fund - Water Oper	0.00	0.00	0.00	0.00	0.00
0-03-533-920	Transfer to General Fund - Water Oper	0.00	0.00	0.00	0.00	0.00
0-03-533-993	Transfer to Reserve - Water Oper	0.00	0.00	0.00	52,374.00	0.00
0-03-533-994	Bank Fees - Water Oper	0.00	0.00	0.00	0.00	0.00
0-03-533-995	Refund of Overpayments - Water Oper	0.00	772.26	0.00	0.00	0.00
0-03-533-998	Fund Balance - Out of Balance - Water Op	0.00	0.00	0.00	0.00	0.00
0-03-533-999	Other Non-Operating Charges - Water Oper	0.00	0.00	0.00	0.00	0.00
		<hr/>				
		0.00	772.26	0.00	52,374.00	0.00
DEPARTMENT TOTAL		<hr/> <hr/>				
		292,044.00	189,831.79	282,209.00	334,583.00	0.00

City of Polk City Budget Worksheet

Fund: Water

Department:

Water Operations

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

Line Item #	Line Item Name	Amount Requested	Description	Justification
Operating Expenses				
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.	
311	Engineering Services	\$ 10,000.00	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.	This is to cover the engineers for new water storage plant (\$7,000.00), City engineers for Compliance and operation problems (\$3000.00)
312	Professional Services – Other	\$ 8,200.00	Contracted services that are support for employee	Water program \$2,000.00, Reverse 911 for calling boil water and we can also call to notify of late customer and cut off (\$6,000.00)
315	Inmate Labor	\$ 28,000.00	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	\$ 800.00	Expenditures for transportation, meals, hotel, education, and other expenses associated with staff and council development. Mileage (currently at \$0.505) is also charged here. The majority of expenses here are associated with the various educational conferences attended by council and staff.	
410	Communication Services	\$ 850.00	Expenditures for communication services utilized by the City.	for sunshine state call one
430	Utilities	\$9,500.00	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for sewage disposal provided by Polk County. Expenditures for Electric Service provided by Lakeland Electric and TECO.	why do we have electric charged to operation, should be just to wells
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

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
464	Vehicle Fuel	\$ 10,000.00	Gasoline and diesel for the city's fleet of vehicles.	fuel for all vehicles used in the day to day operation of City system
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	\$ 800.00	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.	
492	Recording & Other Fees	\$ 1,000.00	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees	cover our water permits fees, recording of doc. For easements
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	\$ 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.	
520	Operating Supplies	\$ 30,000.00	Expenditures for the day-to-day operations of the City. Postage and cleaning materials and supplies	supplies for the day to day operation of the system
524	Chemicals	\$ 1,000.00	Expenditures include chemicals, for the operation of the water and wastewater departments.	Why is this in water lines and not wells
525	Uniforms	\$ 1,800.00	Uniform expense for the public works department. This includes safety clothing and work boots.	Uniforms furnishe by the City for the Public Works Employees
530	Road Materials & Supplies	\$ 5,000.00	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.	why is this in water lines and not streets

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.	
Capital Expenditures				
630	Improvements Other Than Buildings	\$ 95,000.00	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	Extension of the water main north on SR 33 to steel plant. City issued two temp. CO on new buildings with the provision we would have water run for fire protection. SCADA system need to be added to water system for monitoring system
640	Machinery & Equipment	\$ 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	GPS \$6,000.00, Water locator\$6,500.00, GOOD metal detector \$1,000.00, 1/2 of flat bed dump truck \$11,000.00. 1/2 of 20' x 20' Storage building
Other Uses				
920	Transfer to General Fund	\$ 50,000.00	Dividends transferred to the General Fund from the Utility Funds.	
992	Unemployment Claims.		The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.	
993	Transfer to Reserve		Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these funds at ten percent of the budget. Currently the city is in the process of rebuilding reserves as reserves were exhausted during the 2004 storms.	
994	Bank Fees.		Amounts charged by Colonial Bank for the services provided.	
996	Bad Debt Expense		The city must offset utility bad debts with this line.	

City of Polk City Budget Worksheet

Line Item #	Line Item Name	Amount Requested	Description	Justification
999	Other Non-Operating Charges.		Amounts that are expensed that are not a part of the operations of the City.	

City of Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>Prior Year Appropriated</u>	<u>Prior Year Actual</u>	<u>Requested by Department</u>	<u>Recommended by City Manager</u>	<u>Adopted By Council</u>
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
0-03-NON-000	NON-BUDGET SECTION:					
0-03-NON-218	NON-BUDGET-Supplemental Insurance Payabl	0.00	135.20	0.00	0.00	0.00
		0.00	135.20	0.00	0.00	0.00
	DEPARTMENT TOTAL	0.00	135.20	0.00	0.00	0.00

Fees and Charges

EXHIBIT A

FY 2009 Rate Schedule (Effective Date October 1, 2009)

WATER CHARGES				SEWER CHARGES			
Base Monthly Charges				Base Monthly Charges			
Meter Size	Residential	General Service	Irrigation Meters	Meter Size	Residential	General Service	
3/4 Inch	\$ 12.67	\$ 12.67	\$ 12.67	3/4 Inch	\$ 25.70	\$ 25.70	
1.0 Inch	\$ 31.67	\$ 31.67	\$ 31.67	1.0 Inch	\$ 64.25	\$ 64.25	
1.5 Inch	\$ 63.32	\$ 63.32	\$ 63.32	1.5 Inch	\$ 128.50	\$ 128.50	
2.0 Inch	\$ 101.30	\$ 101.30	\$ 101.30	2.0 Inch	\$ 205.60	\$ 205.60	
3.0 Inch	\$ 202.60	\$ 202.60	\$ 202.60	3.0 Inch	\$ 411.20	\$ 411.20	
4.0 Inch	\$ 316.57	\$ 316.57	\$ 316.57	4.0 Inch	\$ 642.50	\$ 642.50	
6.0 Inch	\$ 633.13	\$ 633.13	\$ 633.13	6.0 Inch	\$ 1,285.00	\$ 1,285.00	
8.0 Inch	\$ 1,013.00	\$ 1,013.00	\$ 1,013.00	8.0 Inch	\$ 2,056.00	\$ 2,056.00	
Usage Charges				Usage Charges			
Monthly Usage	Residential	General Service	Irrigation Meters	Monthly Usage	Residential	General Service	
Block 1	1 - 6,000	All Use	See Table Below for Use By Meter Size (Up to 4")	Block 1	1 - 6,000	All Use	
Block 2	6,001 - 12,000	N/A		Block 2	6,001 - 12,000	N/A	
Block 3	12,001 - 18,000	N/A		Block 3	>12,001	N/A	
Block 4	>18,000	N/A					
Rate Per 1,000 Gallons	Residential	General Service	Irrigation Meters	Rate Per 1,000 Gallons	Residential	General Service	
Block 1	\$ 1.94	\$ 3.88	\$ 3.88	Block 1	\$ 7.21	\$ 10.81	
Block 2	\$ 3.88	N/A	\$ 6.78	Block 2	\$ 14.43	N/A	
Block 3	\$ 6.78	N/A	\$ 10.84	Block 3	N/A	N/A	
Block 4	\$ 10.84	N/A	N/A				
Irrigation Use Ranges by Meter Size							
Monthly Usage (Gallons)	3/4"	1"	1.5"	2"	3"	4"	
Block 1	1 - 6,000	1 - 15,000	1 - 30,000	1 - 48,000	1 - 96,000	1 - 150,000	
Block 2	6,001 - 12,000	15,001 - 30,000	30,001 - 60,000	48,001 - 96,000	96,001 - 192,000	150,001 - 300,000	
Block 3	>12,001	>30,000	>60,000	>96,000	>192,000	>300,000	

(1) Water Rates Would Be Adjusted By The Greater Of 6% Or CPI At The Beginning Of Each Fiscal Year, Starting October 1, 2009. Sewer Rates Would Increase By The Grater Of 4% Or CPI At The Beginning Of Each Fiscal Year, Starting October 1, 2009.

(2) Rates Shown Above Are For Customers Inside The City Limits. Rates Applicable To Customers Outside The City Limits Are Subject To A 25% Surcharge As Authorized By The Florida State Statute Unless Otherwise Agreed.

Planning & Zoning

Special Approval Fee	\$500.00
Appeals	300.00
Variances	300.00
Conditional Use	375.00
Special Exceptions	600.00
Zoning: (0-4 lots)	1,375.00
(5-+ lots)	1,600.00
(0-5 acres not subdivided)	1,600.00
(5+ acres not subdivided)	1,650.00
Zoning Change	1,650.00
PUD:	
(Zoning request)	1,600.00
(Minor amendment)	1,250.00
(Major amendment)	1,450.00
(Final approval)	1,400.00
Street/Alley Vacation	400.00

Development/Land Use

Land Use Amendments (as defined by Florida Statutes)	
Minor	1,450.00
Major	1,650.00
Developments:	
(Flood Prone Areas)	600.00
(Wetland Areas)	950.00
(Shoreline Areas)	600.00
(Outside City Requiring City Utilities)	300.00
(Regional Impact)	1,500.00
Development Agreement	1,500.00
Time Extension-Agreements/Approvals	375.00
Concurrency Test Statements	575.00
Comprehensive Plan Amendments	
(Text)	1,450.00
(Development Standards)	2,200.00

Site Development / Subdivisions

Site Development plans:

(0 – 1 acres)	1,350.00
(1 – 5 acres)	1,550.00
(5 – 10 acres)	1,750.00
(10+ & over)	1,900.00

Subdivisions

(Concept Plan Review)	1,375.00
(Minor 0-4 lots)	700.00
(Minor Plat Amendment)	400.00
(Preliminary Plan + lots)	850.00 plus \$25.00 per lot
(Final Plat)	800.00
(Vacating of Plat)	750.00

Impact Statement*	1,500.00
Minor Traffic Study	500.00
Major Traffic Study	1,500.00

*The City may require an Impact Statement to be filed and included with any applications submitted. Additional review time for third party consultation or Extraordinary Expenses incurred by the City, shall be paid by the applicant as defined in Section 3.

**FEE SCHEDULE UNDER THE POLK CITY UNIFIED LAND
DEVELOPMENT CODE FOR ZONING CHANGES, REVIEW,
APPROVAL OF PLANS AND OTHER APPROVALS**

FEES AND EXPENSES TO BE PAID IN FULL.

No action, including processing or review, shall be taken by any City Staff members, on any petition, appeal, or application, until all applicable fees and expenses including those provided for in this Resolution have been paid in full. This shall not apply to such petitions, appears, or applications generated by the City of Polk City.

EXTRAORDINARY EXPENSES

In addition to the fee schedule set forth above, the applicant shall also be responsible for the payment of any advertisements mailings, legal filing, and other extraordinary expenses which may be incurred by the City of Polk City in analyzing or reviewing all or any part of an application. These expenses may also include the City's retention of a third party consultant. All of the expenses referred to in this Section 3 shall be billed at the actual cost of fees and expenses incurred for rendering such services. The applicant will be advised of the necessity of such expense prior to such expense being incurred. The applicant and the Administrative Official of the City shall in writing jointly approve an estimated cost amount before these charges can be authorized. The cost for any such expenses shall be paid in advance to the City in the form of cash or check prior to incurring such expense. Upon request of the applicant, the City Council may review such expenses as to the necessity and amount.

Schedule of Permit Fees

The per square foot basis for the calculation of permit costs shall be as follows:

Heated and cooled area	\$	62.00
Enclosed	\$	25.00
Open	\$	15.00

New Construction or Mobile Home Setup

Residential	\$25.00/1000, \$5.00 per 1,000
Commercial or Industrial	\$50.00/1000, \$5.00 per 1,000
Accessory Uses	\$20.00/1000, \$5.00 per 1,000

Alteration, Renovation, Repair

Residential	\$20.00/1000, \$4.00 per 1,000
Commercial	\$45.00/1000, \$4.00 per 1,000

	Residential	Commercial
Electrical	\$ 125.00	\$ 200.00
Mechanical	\$ 125.00	\$ 200.00
Plumbing	\$ 125.00	\$ 200.00
Temporary Pole Permit	\$ 30.00	\$ 30.00

Plan Checking Fee Equal to one-half of the building permit fee. Such plan-checking fee is in addition to the building permit fee.

Inspection Fee The permit fee includes one inspection. Additional inspections required will be \$30.00 each, payable prior to the Certificate of Occupancy being issued. \$ 30.00

Administration Fee \$ 20.00
Certificate of Occupancy \$ 30.00

Surcharge

Department of Community Affairs for Radon	.01% per square foot of all living areas
Building Code Administrators & Inspectors Board	.01% per square foot of all living areas

Penalties

Where work for which a permit is required by this code and/or the State Building Code is started or commenced prior to obtaining a permit the penalty for contractors or those acting as such shall be \$1,000.00. The penalty for homeowners doing their own work without a permit shall be \$250.00. This is in addition to the State mandated double permit fees. The payment of such fees and penalties shall not relieve any persons from fully complying with the requirements of this code in the execution of the work nor from any other penalties prescribed herein

Glossary

City of Polk City

Glossary of Terms and Acronyms

This glossary provides definitions of various specialized terms used in this budget document that may not be already familiar to all readers. Also provided are meanings of specialized acronyms used.

Account: A classification of appropriations by expenditure account code.

Accrual Basis: The basis of accounting in which transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax: Tax based on the value of property.

Adopted Budget, Approved Budget: The revenue and expenditure plan for the fiscal year approved by the City Council. See **Proposed Budget**.

Appropriation: Legal authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Council is the authoritative appropriating body for the City of Polk City.

Basis of Accounting: Timing of recognition for financial reporting purposes in the City's financial statements.

Basis of Budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Budget: A formal estimate of revenues and expenditures for a defined period (one fiscal year for Polk City).

Capital Expenditures: Are capital projects or purchases.

Capital Project: An expenditure that adds to the useful life of the City's fixed assets.

Capital Purchase: Expenditures for land, buildings, equipment, and improvements other than buildings of \$1,000 or more (capitalization threshold) and a useful life of at least five years. These items are also referred to as fixed assets.

CDBG: Community Development Block Grant. This is a source of funding for neighborhood improvements and is administered by the U.S. Department of Housing and Urban Development (HUD)

City Council: The elected policy setting body for the city.

Debt Services: The annual amount of money necessary to pay the interest and principal on outstanding debt.

Department: A major service-providing entity of city government.

Division: A budgeted sub-unit of a department.

Enterprises Funds: A fund that accounts for operations that are financed from user charges and whose operation resembles a business enterprise (e.g. Water and Sewer Utility).

Expenditure: An actual payment for goods or services received.

Fiscal Year: The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year in which it ends.

FY: Fiscal Year (October 1-September 30).

Fund: An independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See the appropriated Fund Types and Basis of Budgeting portion of the Introductory Section for a discussion of the types of funds in this budget.

Fund Balance: A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source.

General Fund: The fund into which the general (non-earmarked) revenues of the City are deposited and from which money is appropriated to pay the general expenses of the City.

Interest: Compensation paid or to be paid for the use of borrowed funds.

Intergovernmental Revenue: funds received from federal, state and other local government sources in the forms of grants, shared revenues, and payments in lieu of taxes.

Line Item: An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs and maintenance. See **Object Code**.

Inter-fund Transfers: Budgeted allocations of resources from one fund to another.

LOGT: Local Option Gas Tax

Mill: Ad valorem (property) tax valuation unit equal to \$1 of tax obligation for every \$1,000 of taxable valuation.

Millage: The total tax obligation per \$1,000 of taxable valuation property.

Modified Accrual Basis: The accrual basis of accounting modified to recognize revenues that are measurable and available to finance expenditures (measured when the liability is incurred) of the current period.

Proposed Budget: The budget for the upcoming fiscal year submitted to the City Council for their consideration by the City Manager. See **Adopted, Approved Budget**.

Revenue: Income of a government from sources, such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income, and fines and forfeitures.

Rollback Amount: This is the tax rate computed in accordance with the "TRIM Bill" regulations for an upcoming fiscal year that will yield a dollar amount equal to the amount of property tax levied in the prior year.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed.

Water and Sewer Enterprise Fund: A fund established to record water and sewer revenues and expenditures using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

Purchasing Policy

CODE OF ORDINANCES
City of
POLK CITY, FLORIDA

Codified through
Ord. No. 1231, enacted Sept. 12, 2007.
(Supplement No. 3)

Sec. 2-132. Purchases.

(a) The town manager shall be the purchasing and contracting officer for the town, and shall supervise the purchase of all materials, goods, supplies, services and equipment for which funds are appropriated in the budget.

(b) The town manager shall approve purchases and let contracts necessary for operation or maintenance of town services for amounts to be set by the town council; receive sealed bids for purchases or contracts in excess of the amounts set by the council; and present such sealed bids to the town council with a recommendation. Such amounts shall be reviewed on an annual basis and adopted by resolution of the council. If the town manager recommends the acceptance of a bid other than the bid with the lowest total price, the reason for the recommendation shall be given.

(1) Purchases and/or contracts which, by their nature, are impractical to award by competitive bid shall be exempt from the bidding requirement. Examples of such types of purchases and/or contracts shall include, but are not limited to:

- a. Salaries and wages.
- b. Professional services, including, but not limited to, medical services, accounting services, consultants and insurance policies. (This provision is subject to F.S. ch. 287 and any other applicable law.)
- c. Any item or service which is available from only one source.
- d. Purchases of supplies, such as gasoline and vehicle repair parts, which are purchased as needed.
- e. Emergency purchases or contracts, the delay of which would delay the delivery of town services, stop work or threaten life or property. The town manager shall notify the town council of such purchases or contracts at its next meeting.
- f. Purchases made through the utilization of state contracts or contracts negotiated by other governmental entities.

(2) When the town council determines that it is in the best interest of the town, it may authorize the town manager to purchase insurance by negotiation, but this shall be done only under conditions most favorable to

the public interest, and upon a showing that such purchase shall result in the lowest ultimate cost of the coverage obtained.

(3) Individual items costing less than the amount set by the town council will not be subject to the bid limit, even if several items purchased together total more than the amount set by the council.

(c) In case of an accident, disaster or other circumstance creating a public emergency, the town manager may award contracts and make purchases for the purpose of meeting such emergency, but he or she shall promptly file with the town council a certificate showing such emergency and the necessity for such action, together with an itemized account of all expenditures.

(d) Upon request of the town manager, the town council may, by majority vote, waive the bid requirements of this section and authorize the town manager to purchase items or services by negotiation rather than bidding.

(e) Purchases shall not be made, contract let, or obligation or liability incurred for any item or service which exceeds the current budget appropriation.

(f) The town manager may issue such rules governing purchasing procedures within the administrative organization which are not inconsistent with the Charter and ordinances.

(g) It is the intent that bidding procedures set forth in subsection (b) of this section not be circumvented by issuing several purchase orders or checks to cover the purchase of a single item or service.

(h) The town council recognizes that the town does not have central purchasing and warehousing facilities. It is the intent, however, that bulk purchases be made, whenever feasible.

(Code 1991, § 17-1; Ord. No. 2001-03, § 1, 3-6-2001)

State law references: Procurement of personal property and services, F.S. ch. 287.

RESOLUTION 2008-09

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POLK CITY TO SET AUTHORIZED SPENDING LIMITS PURSUANT TO ORDINANCE 2001-03 SECTION 1 (B).

WHEREAS, the City of Polk City Council finds it appropriate and prudent to review budgetary procedures from time to time, and

WHEREAS, the City of Polk City Council has adopted Ordinance 2001-03 revising policies and procedures in budgetary actions, and

WHEREAS, the City Manager shall approve purchases and let contracts necessary for operation or maintenance of City services for amounts to be set by council, and receive sealed bids for purchases or contract in excess of those amounts set by council, and

WHEREAS, such amounts shall be reviewed on an annual basis and adopted by resolution of the council.

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

Section 1 – Purchases

The City of Polk City City Manager is hereby authorized to expend funds and let contracts necessary for the operation or maintenance of City services for amounts not to exceed ten thousand dollars (\$10,000.00). All other provisions of the City of Polk City Code of Ordinances as amended shall apply.

Section 2 – Quotes

In recognition that the sealed bid process is cumbersome, lengthy and expensive to carry out, the City Manager is hereby authorized to receive a minimum of three written quotes gathered by advertisement, telephone or facsimile contact for amounts exceeding ten thousand dollars (\$10,000.00) but not to exceed twenty five thousand dollars (\$25,000.00) and present the same to the City Council with a recommendation. If the City Manager recommends the acceptance of a quote other than the quote with the lowest total price, the reason for the recommendation shall be given.

Section 3 – Sealed Bids

The City Manager shall advertise for and receive sealed bids for purchases or contracts in excess of twenty five thousand dollars (\$25,000.00) and present the same to the City Council with a recommendation. If the City Manager recommends the acceptance of a bid other than the bid with the lowest total price, the reason for the recommendation shall be given.

Adopted by the City Council of the City of Polk City, Florida, this 12th day of August 2008.

Donald L. Penton Sr.

ATTEST:

~~Sylvia S. Sims, City Clerk~~
Pam Peterson, Interim City Clerk

APPROVED AS TO FORM:

Jeffrey Sullivan, City Attorney