

# Polk City

Approved  
2017-2018

## 2 YEAR BUDGET

BUILDING TODAY FOR A BETTER TOMORROW



Polk City  
FY 2018 Budget

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Polk City  
FY18 Budget

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# Polk City

## City Commission

Mayor	Joe LaCascia	<a href="mailto:Joe.Lacascia@mypolkcity.org">Joe.Lacascia@mypolkcity.org</a>
Vice Mayor	Wanda Harris	<a href="mailto:Wanda.Harris@mypolkcity.org">Wanda.Harris@mypolkcity.org</a>
Commissioner	Don Kimsey	<a href="mailto:Don.Kimsey@mypolkcity.org">Don.Kimsey@mypolkcity.org</a>
Commissioner	Mike Blethen	<a href="mailto:Michael.Blethen@mypolkcity.org">Michael.Blethen@mypolkcity.org</a>
Commissioner	Randy Carroll	<a href="mailto:Randy.Carroll@mypolkcity.org">Randy.Carroll@mypolkcity.org</a>

## City Management

City Manager	Patricia Jackson	<a href="mailto:Patricia.Jackson@mypolkcity.org">Patricia.Jackson@mypolkcity.org</a>
Assistant to City Mngr/Deputy City Clerk	Sheandolen Dunn	<a href="mailto:Sheandolen.Dunn@mypolkcity.org">Sheandolen.Dunn@mypolkcity.org</a>
Finance Administrator	Joanna Knowles	<a href="mailto:Joanna.Knowles@mypolkcity.org">Joanna.Knowles@mypolkcity.org</a>
Development Srvcs Director	Kathy Delp	<a href="mailto:Kathy.Delp@mypolkcity.org">Kathy.Delp@mypolkcity.org</a>
Public Works Director	Keith Prestage	<a href="mailto:Keith.Prestage@mypolkcity.org">Keith.Prestage@mypolkcity.org</a>

### **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.



September 21, 2017

Honorable Mayor and  
Members of the City Commission

RE: Fiscal Year 2017-2018 Budget

I would like to present the Fiscal Year 2017-2018 proposed budget for your review and consideration. It is a balanced budget that proposes revenues and expenditures totaling \$4,493,300, which is an increase of 8.64% (\$357,429) from the Fiscal Year 2016/2017 Budget. This is a plan for provision of public funds in Polk City for the fiscal year beginning October 1, 2017. It has been developed in accordance with all City Ordinances, State and Federal laws, and policies and procedures of the City. The budget is a result of the most recent workshop held with the City Commission.

The proposed budget has been prepared with the goal of preparing for the future of Polk City, including taking back Water and Wastewater Operations, order to maintain a high level of service to our community, but commensurate with financial resources available to fund those services, and with realistic budget requests for expenditures and conservative estimates on revenue. The following standard guidelines and criteria have been used in preparation of this budget:

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

### **Tax Base and Millage Rate**

Polk City 2017 gross taxable value has been estimated by the Polk County Property Appraiser to be \$82,695,844. This is an increase from prior year's final gross taxable value of \$72,313,043, which is approximately a 14% increase. Last year the City's millage rate was 8.0000 per \$1,000 of assessed value. The FY 2017-2018 Budget is

based on a millage rate of 7.4877 mills, which is the rolled-back rate. This will generate \$588,241 in Ad Valorem proceeds, resulting in an increase of \$45,198 from the budgeted amount for Fiscal Year 2016/2017. Based on that millage rate and assuming a home assessed at \$100,000, which claims the maximum allowable \$50,000 Homestead Exemption, the property owner would pay \$374.39 annually in Ad Valorem taxes.

Notable highlights for the FY 2017-2018 Budget include:

- The City will be refinancing the USDA Loan with a 15 year term, which will result in an increase of annual payments of \$14,779
- The City will be refinancing the 2011 Water/Wastewater Bonds, which will lower the annual payments by approximately \$40,000
- Beginning January 1, 2018, the City will take over operations of the Water and Wastewater Utilities
- The Relocation of the SR 33 Sprayfield to the Sand Mine has been approved
- Annual payment for new software and payment for conversion/installation for one year
- Capital Projects/Improvements total \$269,884
- Restricted Reserves and Unrestricted Reserves is \$527,712
- Public Works / Utilities Facility is in the budget

### **Major Funds**

General Fund. The General Fund is the principal fund of the City and is used to account for all activities not included in other specified funds. It accounts for the normal, recurring activities of the City. Activities of this fund are primarily supported by City Ad Valorem revenues/taxes and Intergovernmental revenues. The General Fund is proposed at \$2,166,325 (increase of \$192,839)

Enterprise Fund. The Enterprise Fund is the general expenditure and profit making fund of the City that includes water and wastewater revenues and expenditures. The Utility Fund is proposed at \$2,326,975 (increase of \$164,590)

### **Capital Improvement Plan**

This budget includes a two-year Capital Improvement Plan; however, the total for fiscal year 2017-2018 is \$269,884. Staff is working on an updated five year CIP to identify and plan for major capital improvements so these major expenses can be properly planned for and funded. Many grant applications receive additional credit based upon approval of a Capital Improvement Program.

### **Debt Service**

The debt service for Fiscal Year 2017 totals \$990,831; the amortization schedules for all long-term debt are attached for your review as well.

### **Budget Conclusion**

It is the role and responsibility of staff to present a balanced budget to the City Commission. Staff recognizes a budget is simply a plan for expenditures for the next fiscal year, and understands it may be amended as we go through the fiscal year. Staff and I look forward to working with you.

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

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

We look forward to assisting you in the review process of the Fiscal Year 2017-2018 budget, as well as an ongoing review once the budget is adopted.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "Patricia R. Jackson", written over a horizontal line.

Patricia R. Jackson  
City Manager

# BUDGET SUMMARY





**BUDGET SUMMARY**  
**POLK CITY - FISCAL YEAR 2017-2018**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF POLK CITY ARE 8.64%**  
**MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

	<u>GENERAL FUND</u>	<u>ENTERPRISE FUND</u>	<u>TOTAL</u>
<b>CASH CARRYFORWARD</b>	\$ -	\$ -	\$ -
<b>ESTIMATED REVENUES</b>			
Ad Valorem Taxes	\$ 588,241	\$	\$ 588,241
Local Option, Use & Fuel Taxes	\$ 141,503	\$	\$ 141,503
Utility Taxes	\$ 126,948	\$	\$ 126,948
Communication Services Taxes	\$ 172,976	\$	\$ 172,976
Local Business Taxes	\$ 11,800	\$	\$ 11,800
Building Permits	\$ 200,003	\$	\$ 200,003
Franchise Fees	\$ 87,822	\$	\$ 87,822
Impact Fees	\$ 245,487	\$ 188,822	\$ 434,309
Other Permits and Fees	\$ -	\$ 109,921	\$ 109,921
Grants and Aids	\$ 65,674	\$ -	\$ 65,674
Intergovernmental Revenue	\$ 188,919	\$	\$ 188,919
Charges For Services	\$ 276,634	\$ 1,972,382	\$ 2,249,016
Transportation User Fees	\$ 16,303	\$	\$ 16,303
Culture/Recreation	\$ 4,500	\$	\$ 4,500
Fines & Forfeitures	\$ 2,000	\$	\$ 2,000
Other Judgments, Fines, Forfeitures	\$ 125	\$ 55,500	\$ 55,625
Interest and Other Earnings	\$ 190	\$ -	\$ 190
Rents and Royalties	\$ 3,000	\$	\$ 3,000
Other Miscellaneous Revenues	\$ 9,200	\$ 350	\$ 9,550
<b>TOTAL SOURCES</b>	<b>\$ 2,141,325</b>	<b>\$ 2,326,975</b>	<b>\$ 4,468,300</b>
Intragovernmental Transfers In	\$ 25,000	\$ -	\$ 25,000
Fund Balances/Reserves/Net Assets	\$ -	\$ -	\$ -
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 2,166,325</b>	<b>\$ 2,326,975</b>	<b>\$ 4,493,300</b>
<b>EXPENDITURES</b>			
Culture and Recreation	\$ 143,138	\$	\$ 143,138
General Government	\$ 433,392	\$	\$ 433,392
Other Uses	\$ 95,587	\$ 170,930	\$ 266,517
Physical Environment	\$ 333,842	\$ 950,673	\$ 1,284,515
Public Safety	\$ 227,266	\$	\$ 227,266
Transportation	\$ 323,676	\$	\$ 323,676
Debt Service	\$ 145,368	\$ 845,463	\$ 990,831
Capital Outlay	\$ 178,471	\$ 91,413	\$ 269,884
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,880,740</b>	<b>\$ 2,058,479</b>	<b>\$ 3,939,219</b>
Transfers Out	\$ -	\$ 25,000	\$ 25,000
Fund Balances/Reserves/Net Assets	\$ 285,585	\$ 243,496	\$ 529,081
<b>TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES</b>	<b>\$ 2,166,325</b>	<b>\$ 2,326,975</b>	<b>\$ 4,493,300</b>

**BUDGET SUMMARY**

**POLK CITY - FISCAL YEAR 2018-2019 ESTIMATED BUDGET**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF POLK CITY ARE 1.24%  
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

		<u>GENERAL FUND</u>		<u>ENTERPRISE FUND</u>		<u>TOTAL</u>
<b>CASH CARRYFORWARD</b>		\$ -		\$ -		\$ -
<b>ESTIMATED REVENUES</b>						
Ad Valorem Taxes	Millage Per	\$ 617,653				\$ 617,653
Local Option, Use & Fuel Taxes	\$1000	\$ 141,503				\$ 141,503
Utility Taxes	7.4877	\$ 132,298				\$ 132,298
Communication Services Taxes		\$ 172,976				\$ 172,976
Local Business Taxes		\$ 11,800				\$ 11,800
Building Permits		\$ 200,003				\$ 200,003
Franchise Fees		\$ 89,782				\$ 89,782
Impact Fees		\$ 245,487		\$ 220,234		\$ 465,721
Other Permits and Fees		\$ -		\$ 75,461		\$ 75,461
Grants and Aids		\$ 41,142		\$ -		\$ 41,142
Intergovernmental Revenue		\$ 188,919				\$ 188,919
Charges For Services		\$ 268,250		\$ 2,031,554		\$ 2,299,804
Transportation User Fees		\$ 16,303				\$ 16,303
Culture/Recreation		\$ 4,500				\$ 4,500
Fines & Forfeitures		\$ 2,000				\$ 2,000
Other Judgments, Fines, Forfeitures		\$ 125		\$ 51,500		\$ 51,625
Interest and Other Earnings		\$ 190		\$ -		\$ 190
Rents and Royalties		\$ 3,000				\$ 3,000
Other Miscellaneous Revenues		\$ 9,200		\$ 350		\$ 9,550
<b>TOTAL SOURCES</b>		<b>\$ 2,145,131</b>		<b>\$ 2,379,099</b>		<b>\$ 4,524,230</b>
Intragovernmental Transfers In		\$ 25,000		\$ -		\$ 25,000
Fund Balances/Reserves/Net Assets		\$ -		\$ -		\$ -
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>		<b>\$ 2,170,131</b>		<b>\$ 2,379,099</b>		<b>\$ 4,549,230</b>
<b>EXPENDITURES</b>						
Culture and Recreation		\$ 149,287		\$ -		\$ 149,287
General Government		\$ 437,694				\$ 437,694
Other Uses		\$ 124,000		\$ 172,530		\$ 296,530
Physical Environment		\$ 346,707		\$ 722,949		\$ 1,069,656
Public Safety		\$ 230,487				\$ 230,487
Transportation		\$ 340,689				\$ 340,689
Debt Service		\$ 145,368		\$ 913,711		\$ 1,059,079
Capital Outlay		\$ 83,126		\$ 171,513		\$ 254,639
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,857,358</b>		<b>\$ 1,980,703</b>		<b>\$ 3,838,062</b>
Transfers Out		\$ -		\$ 25,000		\$ 25,000
Fund Balances/Reserves/Net Assets		\$ 312,773		\$ 373,396		\$ 686,169
<b>TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES</b>		<b>\$ 2,170,131</b>		<b>\$ 2,379,099</b>		<b>\$ 4,549,231</b>

## Polk City Budget Summary

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 -</u>			<u>FY18 - Dept</u>		<u>Estimated FY19 Budget</u>
		<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>07/07/2017 YTD Actual</u>	<u>Requested</u>	<u>FY18- Proposed</u>	
<b>GENERAL FUND CASH CARRYFORWARD</b>		\$ -	\$ 161,000	\$ -	\$ -	\$ -	\$ -
<b>GENERAL FUND REVENUES</b>							
01-311-000	AD VALOREM TAXES	\$ 516,503	\$ 550,828	\$ 555,549	\$ 588,241	\$ 588,241	\$ 617,653
01-312-000	LOCAL OPTION, USE & FUEL TAXES	\$ 132,835	\$ 138,140	\$ 91,342	\$ 141,503	\$ 141,503	\$ 141,503
01-314-000	UTILITY TAX	\$ 137,823	\$ 126,824	\$ 94,089	\$ 126,948	\$ 126,948	\$ 132,298
01-315-000	COMMUNICATIONS SERVICES TAX	\$ 138,966	\$ 140,000	\$ 117,124	\$ 172,976	\$ 172,976	\$ 172,976
01-316-000	LOCAL BUSINESS TAX	\$ 12,995	\$ 11,800	\$ 96	\$ 11,800	\$ 11,800	\$ 11,800
01-322-000	BUILDING PERMITS	\$ 174,154	\$ 82,600	\$ 210,880	\$ 200,003	\$ 200,003	\$ 200,003
01-323-000	FRANCHISE FEES	\$ 56,563	\$ 85,149	\$ 37,657	\$ 87,822	\$ 87,822	\$ 89,782
01-324-000	IMPACT FEES	\$ -	\$ 68,009	\$ 245,587	\$ 245,487	\$ 245,487	\$ 245,487
01-329-000	OTHER PERMITS AND FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-331-000	GRANTS & AIDS - FEDERAL	\$ -	\$ -	\$ 46,748	\$ -	\$ 24,532	\$ -
01-334-000	GRANTS & AIDS - STATE	\$ 4,633	\$ 70,515	\$ 4,413	\$ 29,645	\$ 5,113	\$ 5,113
01-335-000	INTERGOVERNMENTAL REVENUE	\$ 180,356	\$ 181,479	\$ 128,954	\$ 188,919	\$ 188,919	\$ 188,919
01-337-000	GRANTS FROM OTHER LOCAL UNITS	\$ 28,712	\$ 28,712	\$ 37,029	\$ 36,029	\$ 36,029	\$ 36,029
01-340-000	CHARGES FOR SERVICES	\$ 262,177	\$ 269,929	\$ 185,410	\$ 276,634	\$ 276,634	\$ 268,250
01-344-000	TRANSPORTATION USER FEES	\$ 14,249	\$ 16,303	\$ 11,714	\$ 16,303	\$ 16,303	\$ 16,303
01-347-000	CULTURE/RECREATION	\$ 5,672	\$ 6,500	\$ 4,214	\$ 4,500	\$ 4,500	\$ 4,500
01-351-000	FINES & FORFEITURES	\$ 901	\$ 200	\$ 2,581	\$ 2,000	\$ 2,000	\$ 2,000
01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES	\$ 84	\$ 126	\$ 156	\$ 125	\$ 125	\$ 125
01-361-000	INTEREST AND OTHER EARNINGS	\$ 76	\$ 62	\$ 182	\$ 190	\$ 190	\$ 190
01-362-000	RENTS AND ROYALTIES	\$ 3,211	\$ 2,500	\$ 3,750	\$ 3,000	\$ 3,000	\$ 3,000
01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ 1,919	\$ 500	\$ 1,699	\$ 500	\$ 500	\$ 500
01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S	\$ 4,723	\$ 3,800	\$ 6,067	\$ 3,200	\$ 3,200	\$ 3,200
01-369-000	OTHER MISCELLANEOUS REVENUES	\$ 11,031	\$ 3,510	\$ 11,064	\$ 5,500	\$ 5,500	\$ 5,500
01-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 1,687,580</b>	<b>\$ 1,812,486</b>	<b>\$ 1,821,305</b>	<b>\$ 2,166,325</b>	<b>\$ 2,166,325</b>	<b>\$ 2,170,131</b>
<b>TOTAL GENERAL FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:</b>		<b>\$ 1,687,580</b>	<b>\$ 1,973,486</b>	<b>\$ 1,821,305</b>	<b>\$ 2,166,325</b>	<b>\$ 2,166,325</b>	<b>\$ 2,170,131</b>
<b>GENERAL FUND EXPENDITURES</b>							
01-511-000	LEGISLATIVE	\$ 19,176	\$ 25,242	\$ 30,412	\$ 24,761	\$ 23,961	\$ 26,261
01-512-000	EXECUTIVE	\$ 195,461	\$ 199,417	\$ 150,979	\$ 212,371	\$ 212,471	\$ 207,899
01-513-000	CITY CLERK	\$ 4,798	\$ 10,750	\$ 5,391	\$ 13,300	\$ 13,300	\$ 9,900
01-514-000	LEGAL COUNSEL	\$ 45,890	\$ 61,000	\$ 35,910	\$ 67,500	\$ 67,500	\$ 72,500
01-515-000	COMPREHENSIVE PLANNING	\$ 18,000	\$ 21,500	\$ 12,500	\$ 21,500	\$ 22,500	\$ 22,500
01-516-000	FINANCE AND ACCOUNTING	\$ 74,805	\$ 79,033	\$ 57,223	\$ 99,160	\$ 101,160	\$ 98,634

## Polk City Budget Summary

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 -</u>					<u>Estimated FY19 Budget</u>
		<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>07/07/2017 YTD Actual</u>	<u>FY18 - Dept Requested</u>	<u>FY18- Proposed</u>	
01-517-000	DEBT SERVICE PAYMENTS	\$ 102,089	\$ 102,089	\$ -	\$ 145,368	\$ 145,368	\$ 145,368
01-521-000	LAW ENFORCEMENT	\$ 129,543	\$ 101,749	\$ 76,412	\$ 102,976	\$ 102,976	\$ 104,923
01-524-000	BUILDING AND ZONING	\$ 126,886	\$ 108,958	\$ 138,095	\$ 128,572	\$ 129,703	\$ 128,477
01-529-000	CODE ENFORCEMENT	\$ 101	\$ 1,200	\$ -	\$ 2,200	\$ 2,200	\$ 2,200
01-534-000	REFUSE/SANITATION	\$ 190,400	\$ 200,996	\$ 147,315	\$ 206,076	\$ 206,076	\$ 207,741
01-538-000	STORMWATER	\$ 27,695	\$ 26,116	\$ 21,651	\$ 26,116	\$ 26,116	\$ 26,116
01-539-000	GEN GOV'T BUILDINGS	\$ 96,377	\$ 137,193	\$ 92,348	\$ 129,063	\$ 129,063	\$ 119,863
01-541-000	ROADS & STREETS	\$ 179,349	\$ 434,597	\$ 254,387	\$ 321,976	\$ 378,676	\$ 388,689
01-571-000	LIBRARY	\$ 112,460	\$ 120,571	\$ 77,348	\$ 120,004	\$ 119,688	\$ 122,837
01-572-000	PARKS	\$ 17,826	\$ 83,950	\$ 70,727	\$ 42,950	\$ 65,482	\$ 35,950
01-574-000	SPECIAL EVENTS - OPERATING EXPENSES	\$ 7,581	\$ 9,200	\$ 7,061	\$ 11,500	\$ 11,500	\$ 13,500
01-590-000	NON-DEPARTMENTAL - OPERATING EXPENSES	\$ 79,740	\$ 98,186	\$ 69,205	\$ 419,179	\$ 408,585	\$ 436,773
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,428,175</b>	<b>\$ 1,821,747</b>	<b>\$ 1,246,963</b>	<b>\$ 2,094,571</b>	<b>\$ 2,166,325</b>	<b>\$ 2,170,132</b>
<b>ENTERPRISE FUND CASH CARRYFORWARD</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE FUND REVENUES</b>							
05-324-000	IMPACT FEES	\$ 394,520	\$ 123,240	\$ 314,620	\$ 188,822	\$ 188,822	\$ 220,234
05-325-000	SPECIAL ASSESSMENTS	\$ 213,168	\$ 160,431	\$ 162,287	\$ 102,368	\$ 108,921	\$ 74,461
05-329-000	OTHER PERMITS AND FEES	\$ 2,957	\$ 1,000	\$ 4,632	\$ 1,000	\$ 1,000	\$ 1,000
05-331-000	GRANTS & AIDS - FEDERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-334-000	GRANTS & AIDS - STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-000	CHARGES FOR SERVICES	\$ 1,794,992	\$ 1,811,276	\$ 1,320,674	\$ 1,972,382	\$ 1,972,382	\$ 2,031,554
05-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES	\$ 60,321	\$ 60,938	\$ 49,690	\$ 55,500	\$ 55,500	\$ 51,500
05-361-000	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-000	OTHER MISCELLANEOUS INCOME	\$ 2,414	\$ 500	\$ 1,166	\$ 350	\$ 350	\$ 350
05-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
05-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL ENTERPRISE FUND REVENUES</b>	<b>\$ 2,468,372</b>	<b>\$ 2,162,385</b>	<b>\$ 1,853,070</b>	<b>\$ 2,320,422</b>	<b>\$ 2,326,975</b>	<b>\$ 2,379,099</b>
<b>TOTAL ENTERPRISE FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:</b>		<b>\$ 2,468,372</b>	<b>\$ 2,162,385</b>	<b>\$ 1,853,070</b>	<b>\$ 2,320,422</b>	<b>\$ 2,326,975</b>	<b>\$ 2,379,099</b>
<b>ENTERPRISE FUND EXPENDITURES</b>							
05-535-000	SEWER OPERATIONS	\$ 952,495	\$ 1,112,030	\$ 598,504	\$ 1,167,141	\$ 1,199,141	\$ 1,033,254
05-533-000	WATER OPERATIONS	\$ 651,031	\$ 713,726	\$ 448,918	\$ 660,996	\$ 660,995	\$ 767,906
05-590-000	NON-DEPARTMENTAL	\$ 107,236	\$ 336,629	\$ 113,913	\$ 351,583	\$ 466,839	\$ 577,939
	<b>TOTAL ENTERPRISE FUND EXPENDITURES</b>	<b>\$ 1,710,762</b>	<b>\$ 2,162,385</b>	<b>\$ 1,161,334</b>	<b>\$ 2,179,720</b>	<b>\$ 2,326,975</b>	<b>\$ 2,379,099</b>

## Polk City Budget Summary

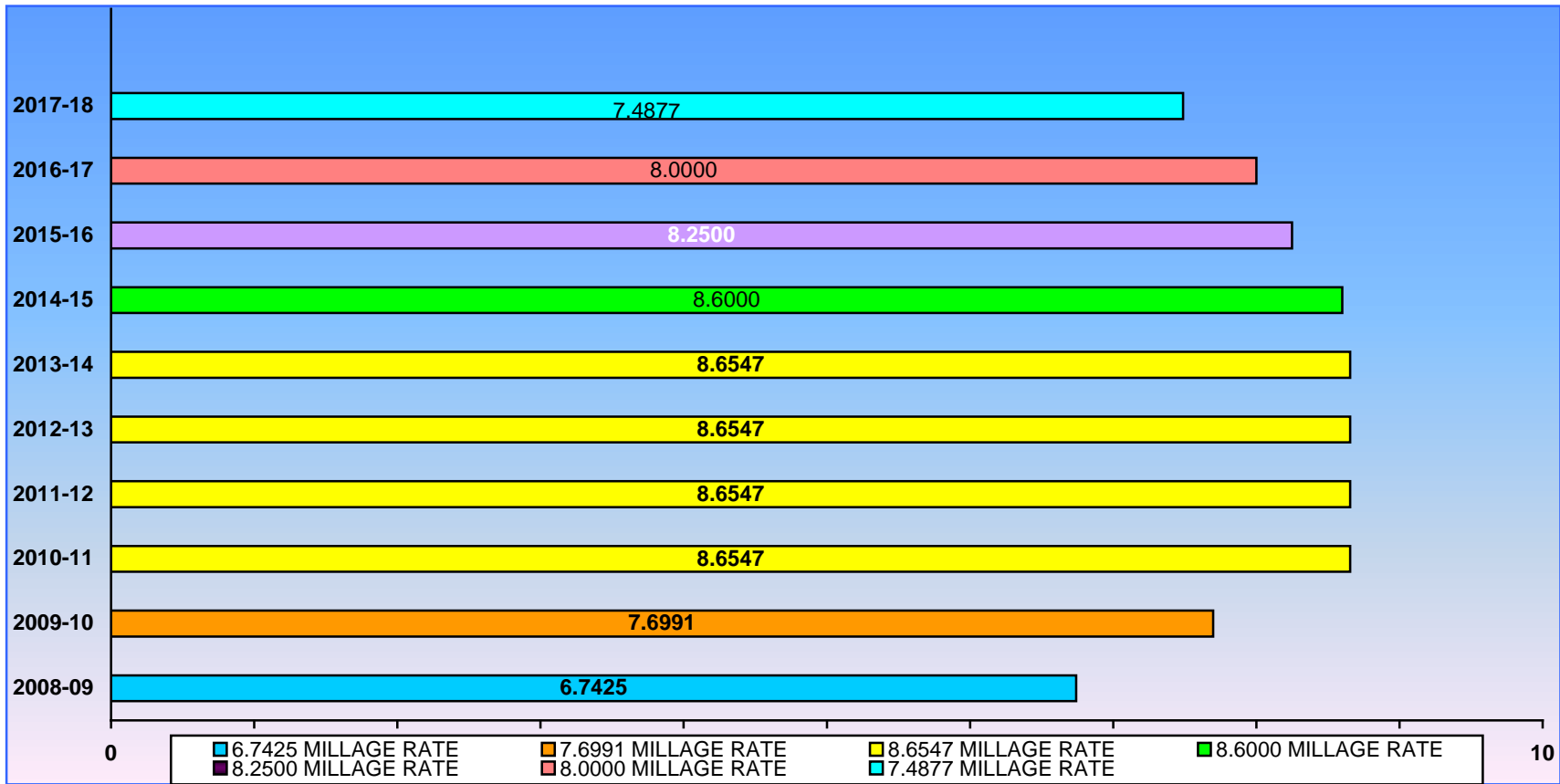
<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 - 07/07/2017 YTD Actual</u>	<u>FY18 - Dept Requested</u>	<u>FY18- Proposed</u>	<u>Estimated FY19 Budget</u>
	CITY WIDE CASH CARRYFORWARD	\$ -	\$ 161,000	\$ -	\$ -	\$ -	\$ -
	CITY WIDE REVENUE TOTALS	\$ 4,155,953	\$ 3,974,871	\$ 3,674,375	\$ 4,486,747	\$ 4,493,300	\$ 4,549,230
	CITY WIDE EXPENDITURE TOTALS	\$ 3,138,937	\$ 3,984,132	\$ 2,408,298	\$ 4,274,291	\$ 4,493,300	\$ 4,549,230
				\$ 1,266,077	\$ 212,456	\$ 0	\$ (0)
	GENERAL FUND REVENUES LESS EXPENSES			\$ 574,341	\$ 71,754	\$ -	\$ -
	ENTERPRISE FUND REVENUES LESS EXPENSES			\$ 691,736	\$ 140,702	\$ 0	\$ 0

# GRAPHS



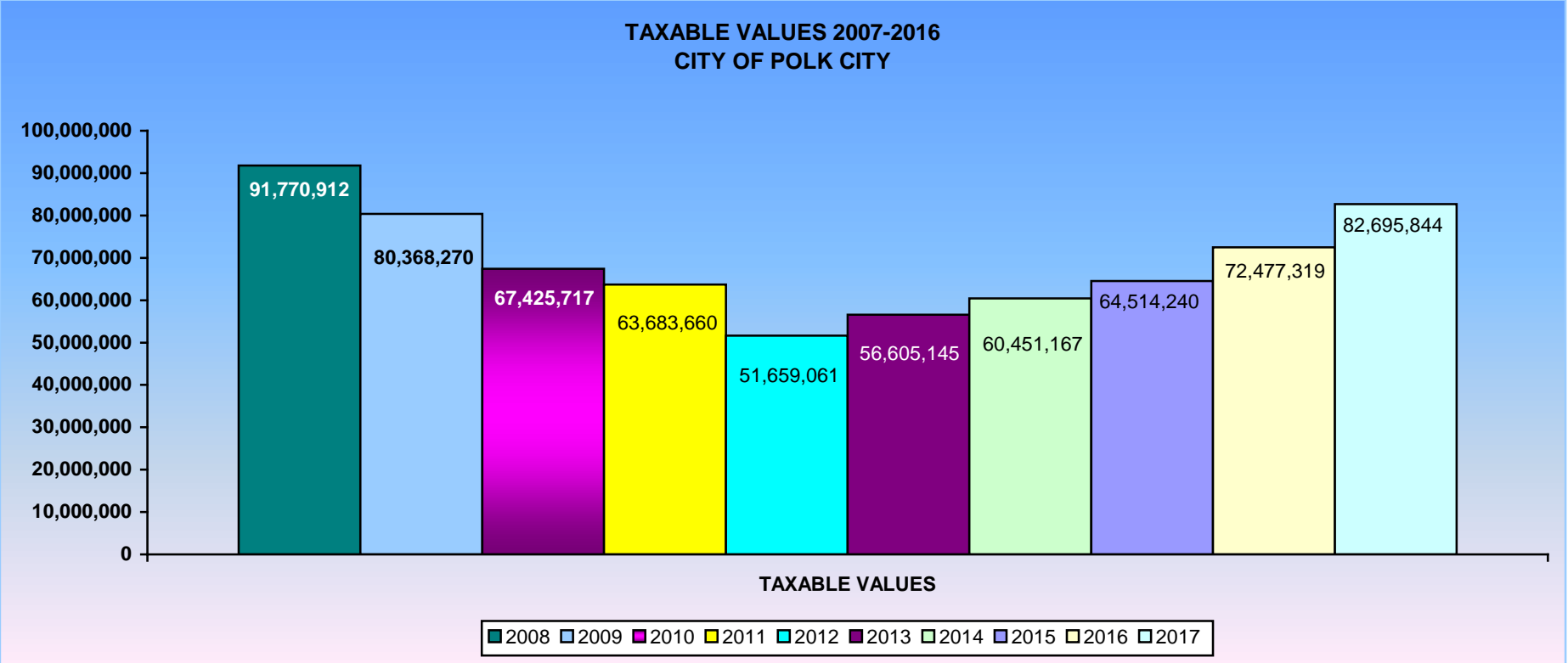


## POLK CITY TEN-YEAR MILLAGE RATE HISTORY





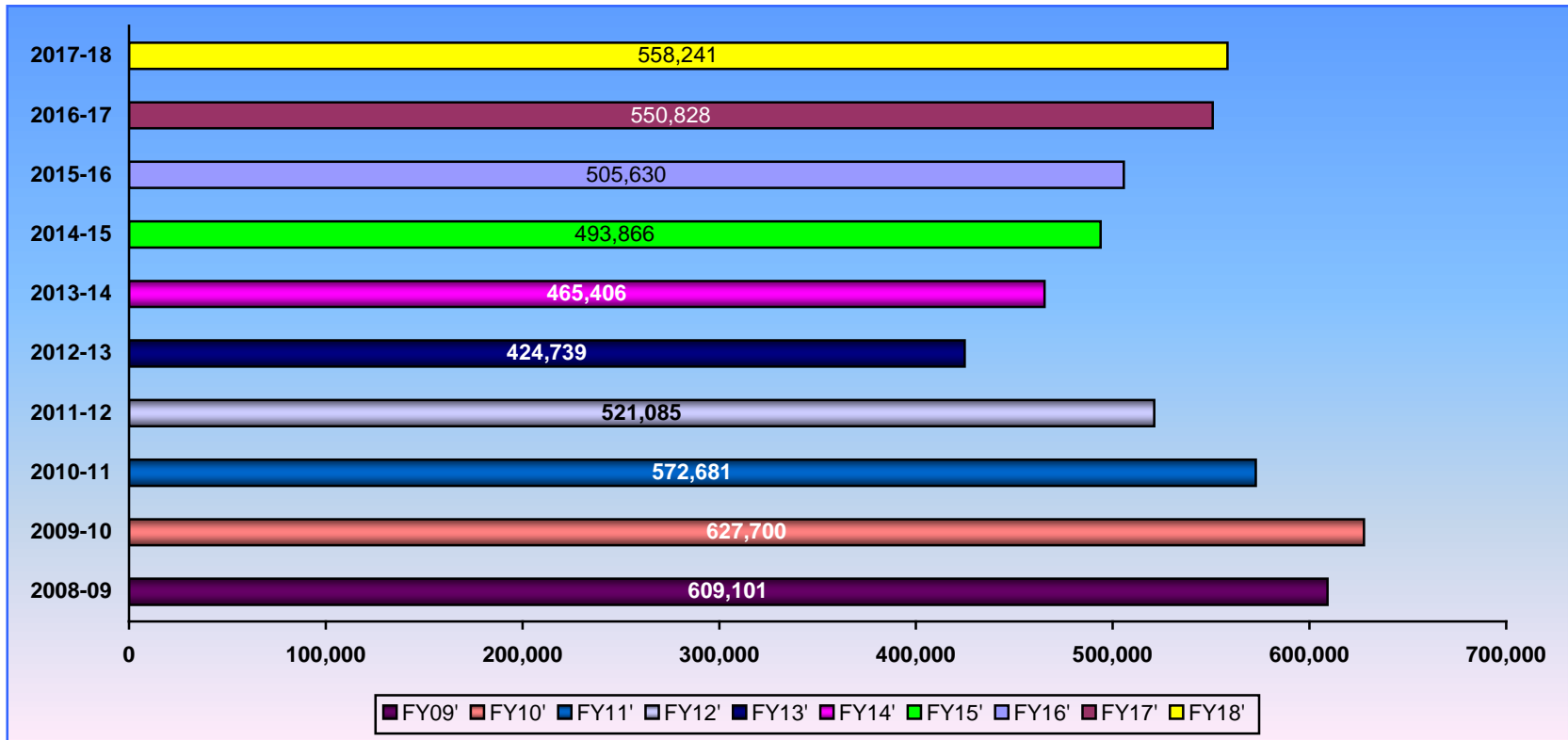
# POLK CITY CHANGE IN TAXABLE VALUES







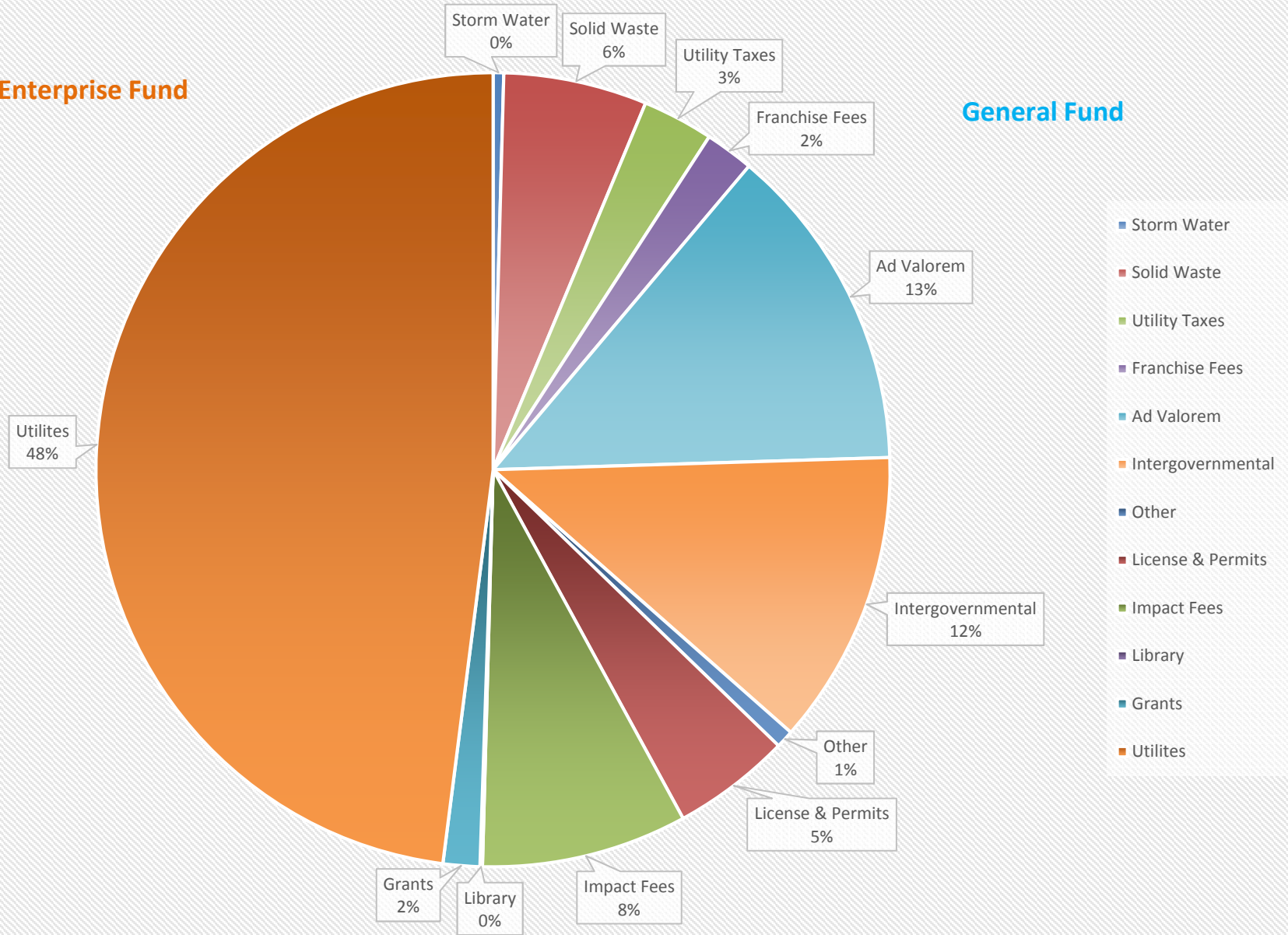
**POLK CITY**  
**TEN-YEAR BUDGETED AD VALOREM TAX**  
**REVENUE HISTORY**



# Polk City FY18 Revenue Projections

Enterprise Fund

General Fund



# GENERAL FUND

## Revenues



**Polk City General Fund  
Revenues**

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 - 07/07/2017 YTD Actual</u>	<u>FY18 - Dept Requested</u>	<u>FY18- Proposed</u>	<u>Estimated FY19 Budget</u>
<b>01-311-000</b>	<b>AD VALOREM TAXES</b>						
01-311-100	Ad Valorem Taxes	\$ 516,503	\$ 550,828	\$ 555,549	\$ 588,241	\$ 588,241	\$ 617,653
		<b>\$ 516,503</b>	<b>\$ 550,828</b>	<b>\$ 555,549</b>	<b>\$ 588,241</b>	<b>\$ 588,241</b>	<b>\$ 617,653</b>
<b>01-312-000</b>	<b>LOCAL OPTION, USE &amp; FUEL TAXES</b>						
01-312-300	9th Cent Gas Tax	\$ 13,603	\$ 13,568	\$ 8,018	\$ 13,745	\$ 13,745	\$ 13,745
01-312-400	Local Option Gas Tax	\$ 75,461	\$ 77,425	\$ 50,730	\$ 79,379	\$ 79,379	\$ 79,379
01-312-410	New Local Option Gas Tax	\$ 43,771	\$ 47,147	\$ 32,594	\$ 48,379	\$ 48,379	\$ 48,379
		<b>\$ 132,835</b>	<b>\$ 138,140</b>	<b>\$ 91,342</b>	<b>\$ 141,503</b>	<b>\$ 141,503</b>	<b>\$ 141,503</b>
<b>01-314-000</b>	<b>UTILITY TAX</b>						
01-314-100	Electric	\$ 86,290	\$ 74,847	\$ 51,299	\$ 78,487	\$ 78,487	\$ 82,847
01-314-300	Water - Utilities	\$ 42,871	\$ 43,773	\$ 35,848	\$ 44,648	\$ 44,648	\$ 45,722
01-314-301	Water - Readiness to Serve	\$ 5,477	\$ 4,904	\$ 3,914	\$ 513	\$ 513	\$ 429
01-314-400	Gas	\$ 3,184	\$ 3,300	\$ 3,028	\$ 3,300	\$ 3,300	\$ 3,300
		<b>\$ 137,823</b>	<b>\$ 126,824</b>	<b>\$ 94,089</b>	<b>\$ 126,948</b>	<b>\$ 126,948</b>	<b>\$ 132,298</b>
<b>01-315-000</b>	<b>COMMUNICATIONS SERVICES TAX</b>						
01-315-100	Communications Services Tax	\$ 138,966	\$ 140,000	\$ 117,124	\$ 172,976	\$ 172,976	\$ 172,976
		<b>\$ 138,966</b>	<b>\$ 140,000</b>	<b>\$ 117,124</b>	<b>\$ 172,976</b>	<b>\$ 172,976</b>	<b>\$ 172,976</b>
<b>01-316-000</b>	<b>LOCAL BUSINESS TAX</b>						
01-316-100	Local Business Licenses	\$ 12,995	\$ 11,800	\$ 96	\$ 11,800	\$ 11,800	\$ 11,800
		<b>\$ 12,995</b>	<b>\$ 11,800</b>	<b>\$ 96</b>	<b>\$ 11,800</b>	<b>\$ 11,800</b>	<b>\$ 11,800</b>
<b>01-322-000</b>	<b>BUILDING PERMITS</b>						
01-322-100	Building Permits	\$ 71,255	\$ 30,000	\$ 80,001	\$ 71,255	\$ 71,255	\$ 71,255
01-322-101	Bldg Permit - Plan Checking	\$ 37,079	\$ 15,000	\$ 41,884	\$ 37,079	\$ 37,079	\$ 37,079
01-322-102	Bldg Permit - Admin Fee	\$ 2,380	\$ 1,500	\$ 2,500	\$ 2,380	\$ 2,380	\$ 2,380
01-322-103	Bldg Permit - Electrical	\$ 9,825	\$ 5,200	\$ 10,315	\$ 9,825	\$ 9,825	\$ 9,825
01-322-104	Bldg Permit - Plumbing	\$ 9,325	\$ 5,000	\$ 9,680	\$ 9,325	\$ 9,325	\$ 9,325
01-322-105	Bldg Permit - Mechanical	\$ 8,750	\$ 4,900	\$ 9,970	\$ 8,750	\$ 8,750	\$ 8,750
01-322-106	Bldg Permit - T Pole	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-107	Bldg Permit - Cert of Occupancy	\$ 1,320	\$ 1,000	\$ 1,860	\$ 1,000	\$ 1,000	\$ 1,000
01-322-108	Bldg Permit - Inspections	\$ 33,920	\$ 20,000	\$ 54,670	\$ 60,389	\$ 60,389	\$ 60,389
01-322-109	Bldg Permit - Demolition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-110	Bldg Permit - Sign Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-111	Bldg Permit - Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-190	Impact Fee Retainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-200	DCA Radon - Retainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-300	BCAIB - Retainage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-400	Variance Request Fees	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-500	Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 174,154</b>	<b>\$ 82,600</b>	<b>\$ 210,880</b>	<b>\$ 200,003</b>	<b>\$ 200,003</b>	<b>\$ 200,003</b>

**Polk City General Fund  
Revenues**

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 - 07/07/2017 YTD Actual</u>	<u>FY18 - Dept Requested</u>	<u>FY18- Proposed</u>	<u>Estimated FY19 Budget</u>
<b>01-323-000</b>	<b>FRANCHISE FEES</b>						
01-323-100	Electric	\$ 28,510	\$ 55,000	\$ 18,351	\$ 57,022	\$ 57,022	\$ 58,732
01-323-300	Solid Waste	\$ 28,054	\$ 30,149	\$ 19,306	\$ 30,800	\$ 30,800	\$ 31,050
		<b>\$ 56,563</b>	<b>\$ 85,149</b>	<b>\$ 37,657</b>	<b>\$ 87,822</b>	<b>\$ 87,822</b>	<b>\$ 89,782</b>
<b>01-324-000</b>	<b>IMPACT FEES</b>						
01-324-100	Police - Public Safety Impact Fee	\$ -	\$ 17,822	\$ 41,924	\$ 41,924	\$ 41,924	\$ 41,924
01-324-110	Fire/Rescue - Public Safety Impact Fee	\$ -	\$ -	\$ 22,432	\$ 22,432	\$ 22,432	\$ 22,432
01-324-610	Parks & Recreation Impact Fee	\$ -	\$ 18,723	\$ 67,610	\$ 67,510	\$ 67,510	\$ 67,510
01-324-710	Public Facilities Impact Fee	\$ -	\$ 31,464	\$ 113,621	\$ 113,621	\$ 113,621	\$ 113,621
		<b>\$ -</b>	<b>\$ 68,009</b>	<b>\$ 245,587</b>	<b>\$ 245,487</b>	<b>\$ 245,487</b>	<b>\$ 245,487</b>
<b>01-329-000</b>	<b>OTHER PERMITS AND FEES</b>						
01-329-210	Yard Sale Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-329-220	Site Plan Reviews	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-331-000</b>	<b>GRANTS &amp; AIDS - FEDERAL</b>						
01-331-391	FEMA Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-331-510</b>	<b>CDBG</b>						
01-331-510	Community Development Block Grant		\$ 15,402	\$ -	\$ 24,532	\$ 24,532	\$ -
01-331-700	FRDAP Grants		\$ 50,000	\$ 46,748	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ 65,402</b>	<b>\$ 46,748</b>	<b>\$ 24,532</b>	<b>\$ 24,532</b>	<b>\$ -</b>
<b>01-334-000</b>	<b>GRANTS &amp; AIDS - STATE</b>						
01-334-201	Justice Assistance Grant (JAG)	\$ 4,633	\$ 5,113	\$ 4,413	\$ 5,113	\$ 5,113	\$ 5,113
01-334-900	CIBR Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-334-910	DEO Community Planning Assistance Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 4,633</b>	<b>\$ 5,113</b>	<b>\$ 4,413</b>	<b>\$ 5,113</b>	<b>\$ 5,113</b>	<b>\$ 5,113</b>
<b>01-335-000</b>	<b>INTERGOVERNMENTAL REVENUE</b>						
01-335-120	MRS - State Sales Tax	\$ 56,512	\$ 57,116	\$ 42,295	\$ 57,297	\$ 57,297	\$ 57,297
01-335-122	SRS - 8th Cent. Motor Fuel Tax	\$ 17,578	\$ 17,832	\$ 13,205	\$ 17,888	\$ 17,888	\$ 17,888
01-335-123	MRS - Municipal Fuel Tax	\$ 7	\$ 7	\$ 6	\$ 7	\$ 7	\$ 7
01-335-140	Mobile Home License	\$ 4,963	\$ 5,000	\$ 4,383	\$ 4,383	\$ 4,383	\$ 4,383
01-335-150	Alcoholic Beverage License	\$ 1,028	\$ 1,028	\$ 1,101	\$ 1,101	\$ 1,101	\$ 1,101
01-335-180	Half-Cent Sales Tax	\$ 100,267	\$ 100,496	\$ 67,964	\$ 108,243	\$ 108,243	\$ 108,243
		<b>\$ 180,356</b>	<b>\$ 181,479</b>	<b>\$ 128,954</b>	<b>\$ 188,919</b>	<b>\$ 188,919</b>	<b>\$ 188,919</b>
<b>01-337-000</b>	<b>GRANTS FROM OTHER LOCAL UNITS</b>						
01-337-100	Library Coop Funding	\$ 28,712	\$ 28,712	\$ 36,029	\$ 36,029	\$ 36,029	\$ 36,029
01-337-700	Library Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-337-800	Municipal Board of Examiners Funds	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
		<b>\$ 28,712</b>	<b>\$ 28,712</b>	<b>\$ 37,029</b>	<b>\$ 36,029</b>	<b>\$ 36,029</b>	<b>\$ 36,029</b>

**Polk City General Fund  
Revenues**

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 - 07/07/2017 YTD Actual</u>	<u>FY18 - Dept Requested</u>	<u>FY18- Proposed</u>	<u>Estimated FY19 Budget</u>
<b>01-340-000</b>	<b>CHARGES FOR SERVICES</b>						
01-340-400	Solid Waste	\$ 244,351	\$ 251,735	\$ 172,840	\$ 257,595	\$ 257,595	\$ 248,401
01-340-700	Stormwater Utility Fees	\$ 17,826	\$ 18,194	\$ 12,565	\$ 19,039	\$ 19,039	\$ 19,849
01-340-900	Notary Fees	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
		<b>\$ 262,177</b>	<b>\$ 269,929</b>	<b>\$ 185,410</b>	<b>\$ 276,634</b>	<b>\$ 276,634</b>	<b>\$ 268,250</b>
<b>01-344-000</b>	<b>TRANSPORTATION USER FEES</b>						
01-344-900	FDOT Maintenance Agreement	\$ 14,249	\$ 16,303	\$ 11,714	\$ 16,303	\$ 16,303	\$ 16,303
		<b>\$ 14,249</b>	<b>\$ 16,303</b>	<b>\$ 11,714</b>	<b>\$ 16,303</b>	<b>\$ 16,303</b>	<b>\$ 16,303</b>
<b>01-347-000</b>	<b>CULTURE/RECREATION</b>						
01-347-100	Library Income	\$ 5,672	\$ 6,500	\$ 4,214	\$ 4,500	\$ 4,500	\$ 4,500
		<b>\$ 5,672</b>	<b>\$ 6,500</b>	<b>\$ 4,214</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>
<b>01-351-000</b>	<b>FINES &amp; FORFEITURES</b>						
01-351-110	Police Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-351-200	Fines, Penalties, and Forfeitures	\$ 901	\$ 200	\$ 2,581	\$ 2,000	\$ 2,000	\$ 2,000
01-351-300	Code Enforcement Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 901</b>	<b>\$ 200</b>	<b>\$ 2,581</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>01-359-000</b>	<b>OTHER JUDGEMENTS, FINES, FORFEITURES</b>						
01-359-100	Other Fines and/or Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-359-200	Non Sufficient Funds	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -
01-359-300	Late Fees	\$ 84	\$ 126	\$ 126	\$ 125	\$ 125	\$ 125
		<b>\$ 84</b>	<b>\$ 126</b>	<b>\$ 156</b>	<b>\$ 125</b>	<b>\$ 125</b>	<b>\$ 125</b>
<b>01-361-000</b>	<b>INTEREST AND OTHER EARNINGS</b>						
01-361-100	Interest Income	\$ 76	\$ 62	\$ 182	\$ 190	\$ 190	\$ 190
		<b>\$ 76</b>	<b>\$ 62</b>	<b>\$ 182</b>	<b>\$ 190</b>	<b>\$ 190</b>	<b>\$ 190</b>
<b>01-362-000</b>	<b>RENTS AND ROYALTIES</b>						
01-362-100	Activity Center Rentals	\$ 700	\$ 500	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000
01-362-200	Donald Bronson Community Center Rentals	\$ 2,511	\$ 2,000	\$ 2,550	\$ 2,000	\$ 2,000	\$ 2,000
		<b>\$ 3,211</b>	<b>\$ 2,500</b>	<b>\$ 3,750</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b>01-365-000</b>	<b>SALE OF SURPLUS MATERIALS AND SCRAP</b>						
01-365-100	Sales of Surplus Property	\$ 1,919	\$ 500	\$ 1,699	\$ 500	\$ 500	\$ 500
		<b>\$ 1,919</b>	<b>\$ 500</b>	<b>\$ 1,699</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>01-366-000</b>	<b>CONTRIBUTIONS &amp; DONATIONS FROM PRIVATE SOURCES</b>						
01-366-100	Private Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-366-101	Private Donations - Christmas	\$ 1,150	\$ 1,000	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000
01-366-102	Private Donations - Halloween	\$ 1,000	\$ 700	\$ 1,250	\$ 100	\$ 100	\$ 100
01-366-104	Private Donations - Music Festival	\$ 1,850	\$ 1,500	\$ 2,900	\$ 1,500	\$ 1,500	\$ 1,500
01-366-110	Private Donations - Library	\$ 723	\$ 600	\$ 717	\$ 600	\$ 600	\$ 600
01-366-200	Revenue from Brick Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 4,723</b>	<b>\$ 3,800</b>	<b>\$ 6,067</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>

**Polk City General Fund  
Revenues**

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 - 07/07/2017 YTD Actual</u>	<u>FY18 - Dept Requested</u>	<u>FY18- Proposed</u>	<u>Estimated FY19 Budget</u>
<b>01-369-000</b>	<b>OTHER MISCELLANEOUS REVENUES</b>						
01-369-100	Misc. Income	\$ 1,058	\$ 1,000	\$ 228	\$ 300	\$ 300	\$ 300
01-369-101	Misc - Copies and Faxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-102	Misc - Collection Allowance	\$ 8,624	\$ 2,000	\$ 9,995	\$ 5,000	\$ 5,000	\$ 5,000
01-369-103	Misc - Records Requests	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-110	Refund of Overpayments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-111	Misc - Cash Drawer Overage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-120	Misc - Christmas	\$ 160	\$ 100	\$ 80	\$ 100	\$ 100	\$ 100
01-369-130	Misc - Halloween	\$ 140	\$ 60	\$ 100	\$ 100	\$ 100	\$ 100
01-369-140	Misc - City Wide Yard Sale	\$ 150	\$ 100	\$ -	\$ -	\$ -	\$ -
01-369-140	Misc - Music Festival	\$ 350	\$ -	\$ 506	\$ -	\$ -	\$ -
01-369-190	Misc - Van Fleet Cycling Challenge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-195	Misc - Ridge League Dinner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-200	Transfer From Street Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-400	Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-500	Refund of State Gas Tax	\$ 550	\$ 250	\$ 154	\$ -	\$ -	\$ -
		<b>\$ 11,031</b>	<b>\$ 3,510</b>	<b>\$ 11,064</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>
<b>01-381-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS IN</b>						
01-381-400	Transfer From Enterprise Fund	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01-381-900	Cash Carry Forward	\$ -	\$ 161,000	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ 186,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>01-385-000</b>	<b>BOND PROCEEDS</b>						
01-385-100	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-386-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS</b>						
01-386-100	USDA Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 1,687,580</b>	<b>\$ 1,973,486</b>	<b>\$ 1,821,305</b>	<b>\$ 2,166,325</b>	<b>\$ 2,166,325</b>	<b>\$ 2,170,131</b>

# GENERAL FUND

## Expenditures





## Polk City Legislative Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-511-100</b>	<b>LEGISLATIVE - PERSONNEL EXPENSES</b>							
01-511-120	Regular Salary - Wages - Legislative	\$ 5,415	\$ 5,415	\$ 3,931	\$ 5,415	\$ 5,415	\$ 5,415	\$ 5,415
01-511-160	Bonuses and Gift Certificates - Legislat	\$ 1,083	\$ 2,331	\$ 2,166	\$ 2,331	\$ 2,331	\$ 2,331	\$ 2,331
01-511-210	Fica Taxes - Legislative	\$ 497	\$ 491	\$ 466	\$ 600	\$ 600	\$ 600	\$ 600
01-511-240	Worker's Compensation - Legislative	\$ 14	\$ 15	\$ 12	\$ 15	\$ 15	\$ 15	\$ 15
		<u>\$ 7,009</u>	<u>\$ 8,252</u>	<u>\$ 6,575</u>	<u>\$ 8,361</u>	<u>\$ 8,361</u>	<u>\$ 8,361</u>	<u>\$ 8,361</u>
<b>01-511-300</b>	<b>LEGISLATIVE - OPERATING EXPENSES</b>							
01-511-310	Professional Services - Legislative	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -
01-511-400	Travel and Training - Legislative	\$ 4,627	\$ 4,500	\$ 896	\$ 5,000	\$ 5,500	\$ 6,000	\$ 6,000
01-511-440	Rentals and Leases - Legislative	\$ -	\$ -	\$ 28	\$ -	\$ -	\$ 500	\$ 500
01-511-470	Printing and Reproduction - Legislative	\$ 22	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -
01-511-480	Promo Activities & Legal Ads - Legislati	\$ 911	\$ 2,500	\$ 704	\$ 500	\$ 500	\$ 2,000	\$ 2,000
01-511-490	Other Current Charges - Legislative	\$ 2,154	\$ 2,500	\$ 1,209	\$ 2,000	\$ 1,000	\$ 1,500	\$ 1,500
01-511-510	Office Supplies - Legislative	\$ 220	\$ 200	\$ 269	\$ 3,000	\$ 1,000	\$ 400	\$ 400
01-511-520	Operating Supplies - Legislative	\$ 279	\$ 1,000	\$ 6,234	\$ 400	\$ 2,000	\$ 2,000	\$ 2,000
01-511-540	Books, Pub., Sub., & Memberships - Legis	\$ 3,953	\$ 5,840	\$ 4,604	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
		<u>\$ 12,167</u>	<u>\$ 16,990</u>	<u>\$ 13,945</u>	<u>\$ 16,400</u>	<u>\$ 15,600</u>	<u>\$ 17,900</u>	<u>\$ 17,900</u>
<b>01-511-600</b>	<b>LEGISLATIVE - CAPITAL OUTLAY</b>							
01-511-640	Machinery & Equipment - Legislative	\$ -	\$ -	\$ 9,892	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 19,176</b></u>	<u><b>\$ 25,242</b></u>	<u><b>\$ 30,412</b></u>	<u><b>\$ 24,761</b></u>	<u><b>\$ 23,961</b></u>	<u><b>\$ 26,261</b></u>	<u><b>\$ 26,261</b></u>

## Polk City Budget Worksheet

LEGISLATIVE - 511

Employee ID	Employee	2016-2017 Total Regular Salary	2017-2018 Proposed COLA Increase	2017-2018 Possible Merit Increase	2017-2018 Total Regular Salary	2017-2018 Addl Regular Hours for Events	2017-2018 Overtime Provision	2017-2018 Total Salary	Possible 2017-2018 Hourly Rate
00047	Mayor LaCascia	\$ 1,563.22	\$ -	\$ -	\$ 1,563.22	N/A	N/A	\$ 1,563.22	
00057	Vice Mayor Harris	\$ 781.62	\$ -	\$ -	\$ 781.62	N/A	N/A	\$ 781.62	
00049	Commissioner Blethen	\$ 781.62	\$ -	\$ -	\$ 781.62	N/A	N/A	\$ 781.62	
00050	Commissioner Kimsey	\$ 781.62	\$ -	\$ -	\$ 781.62	N/A	N/A	\$ 781.62	
00064	Commissioner Carroll	\$ 781.62	\$ -	\$ -	\$ 781.62	N/A	N/A	\$ 781.62	
00011	Mayor Penton (Retired)*	\$ 724.99	\$ -	\$ -	\$ 724.99	N/A	N/A	\$ 724.99	
	<b>Total Department</b>	<b>\$ 5,414.69</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,414.69</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,414.69</b>	

Under the City of Polk City Charter provision C-8(A), The compensation of Commissioners can only be increased based on an ordinance adoption per Ordinance 2014-02.

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

## Polk City Budget Worksheet

**Fund: General**

**Department: 511 - Legislative**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ -	Misc Professional Services.	\$ -	Misc Professional Services.
400	Travel and Training	\$ 5,000.00	These funds are requested for attendance at the FLC Conference, EMO classes, and Ridge League of Cities. It also allows the Mayor to attend the Florida League of Mayors meetings, all of which are important sources of information relating to the changes in the laws and rulings for municipalities.	\$ 5,000.00	These funds are requested for attendance at the FLC Conference, EMO classes, and Ridge League of Cities. It also allows the Mayor to attend the Florida League of Mayors meetings, all of which are important sources of information relating to the changes in the laws and rulings for municipalities.
470	Printing & Reproduction	\$ 500.00	Business Cards, Name Badges/Plates and other printing	\$ 500.00	Business Cards, Name Badges/Plates and other printing
480	Promo Activities & Legal Ads	\$ 2,000.00	This expense is for a variety of activities that commission decide upon each year. For example it may be used for citizen recognition, awards, Christmas	\$ 2,000.00	This expense is for a variety of activities that commission decide upon each year. For example it may be used for citizen recognition, awards, etc. -
490	Other Charges	\$ 3,000.00	Miscellaneous items and hosting Ridgle League of Cities Dinner	\$ 2,500.00	Miscellaneous items
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.	\$ 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.
520	Operating Supplies	\$ 2,000.00	Expenditures for the general office supplies needed for the day-to-day operations of the city.	\$ 2,000.00	Expenditures for the general office supplies needed for the day-to-day operations of the city.
540	Books, Publications, Subscriptions & Memberships	\$ 5,500.00	Membership to the Florida League of Cities, Ridge league, Florida league of Mayors, Central Florida Development Council, Polk Visioning and Sam's club and Polk Regional Wtr Cooperative. This also includes the subscription to several magazines for commission. License fee for Music Events	\$ 5,500.00	Membership to the Florida League of Cities, Ridge league, Florida league of Mayors, Central Florida Development Council, Polk Visioning and Sam's club and Polk Regional Wtr Cooperative. This also includes the subscription to several magazines for commission! License fee for Music Events
640	Machinery and Equipment	\$ -			

## Polk City Executive Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-512-100</b>	<b>EXECUTIVE - PERSONNEL EXPENSES</b>							
01-512-120	Regular Salary - Wages - Executive	\$ 118,979	\$ 119,500	\$ 89,721	\$ 123,085	\$ 123,085	\$ 123,085	\$ 123,085
01-512-130	Other Salaries and Wages - Executive	\$ 4,800	\$ 4,800	\$ 3,692	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
01-512-140	Overtime - Executive	\$ 454	\$ 837	\$ 396	\$ -	\$ -	\$ -	\$ -
01-512-160	Bonuses and Gift Certificates - Executive	\$ 14,131	\$ 12,650	\$ 12,344	\$ 14,350	\$ 14,350	\$ 14,350	\$ 14,350
01-512-210	Fica Taxes - Executive	\$ 10,798	\$ 11,552	\$ 8,176	\$ 12,153	\$ 12,153	\$ 12,153	\$ 12,153
01-512-220	Retirement Contribution - Executive	\$ 20,640	\$ 19,879	\$ 15,266	\$ 21,326	\$ 21,326	\$ 21,326	\$ 20,705
01-512-230	Life & Health Insurance - Executive	\$ 18,207	\$ 20,889	\$ 15,580	\$ 20,417	\$ 20,417	\$ 20,417	\$ 21,366
01-512-240	Worker's Compensation - Executive	\$ 309	\$ 310	\$ 288	\$ 310	\$ 310	\$ 310	\$ 310
		<b>\$ 188,319</b>	<b>\$ 190,417</b>	<b>\$ 145,463</b>	<b>\$ 196,441</b>	<b>\$ 196,441</b>	<b>\$ 196,441</b>	<b>\$ 196,769</b>
<b>01-512-300</b>	<b>EXECUTIVE - OPERATING EXPENSES</b>							
01-512-310	Professional Services - Executive	\$ -	\$ -	\$ 143	\$ 300	\$ 300	\$ 300	\$ 300
01-512-400	Travel and Training - Executive	\$ 3,815	\$ 3,200	\$ 2,260	\$ 3,800	\$ 3,800	\$ 4,000	\$ 4,000
01-512-410	Communication Services - Executive	\$ -	\$ -	\$ 139	\$ 680	\$ 680	\$ 680	\$ 680
01-512-420	Education Reimbursement - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-440	Rentals and Leases - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-460	Repairs and Maintenance - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-470	Printing and Reproduction - Executive	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
01-512-480	Promo Activities & Legal Ads - Executive	\$ -	\$ 1,000	\$ 70	\$ 800	\$ 800	\$ 800	\$ 800
01-512-490	Other Current Charges - Executive	\$ 1,222	\$ 2,500	\$ 1,322	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
01-512-510	Office Supplies - Executive	\$ 686	\$ 550	\$ 638	\$ 700	\$ 800	\$ 700	\$ 700
01-512-520	Operating Supplies - Executive	\$ 243	\$ 300	\$ 165	\$ 400	\$ 400	\$ 400	\$ 400
01-512-540	Books, Pub., Sub., & Memberships - Execu	\$ 1,176	\$ 1,200	\$ 779	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
		<b>\$ 7,142</b>	<b>\$ 9,000</b>	<b>\$ 5,516</b>	<b>\$ 10,930</b>	<b>\$ 11,030</b>	<b>\$ 11,130</b>	<b>\$ 11,130</b>
<b>01-512-600</b>	<b>EXECUTIVE - CAPITAL OUTLAY</b>							
01-512-630	Improvements Other than Building - Execu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-640	Machinery & Equipment - Executive	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -
01-512-660	Books, Pub.& Library Materials - Executi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>DEPARTMENT TOTAL</b>	<b>\$ 195,461</b>	<b>\$ 199,417</b>	<b>\$ 150,979</b>	<b>\$ 212,371</b>	<b>\$ 212,471</b>	<b>\$ 207,899</b>	<b>\$ 207,899</b>



## Polk City Budget Worksheet

**Fund: General**

**Department: 512 - Executive**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ 300.00		\$ 300.00	
400	Travel and Training	\$ 3,800.00	These funds are requested for attendance at the FLC, FLC Legislative Meetings, 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; also included is TRIM training.	\$ 3,800.00	These funds are requested for attendance at the FLC, FLC Legislative Meetings, 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; also included is TRIM training.
410	Communication Svs	\$ 680.00	Cell-phone	\$ 680.00	Cell phone
440	Rentals & Leases				
460	Repairs & Maintenance		Repairs to equipment from normal day to day wear and tear.		Repairs to equipment from normal day to day wear and tear.
470	Printing & Reproduction	\$ 250.00	City letterhead and business cards.	\$ 250.00	City letterhead and business cards.
480	Promo Activities & Legal Ads	\$ 800.00	Promotion activities throughout the year	\$ 800.00	Promotion activities throughout the year
490	Other Current Charges	\$ 2,500.00	Miscellaneous activities throughout the year, i.e. two employee luncheions/recognitions,activity with city businesses,	\$ 2,500.00	Miscellaneous activities throughout the year
510	Office Supplies	\$ 700.00	Paper, pens, computer supplies, filing materials, etc	\$ 700.00	Paper, pens, computer supplies, filing materials, etc
520	Operating Supplies	\$ 400.00	Forms required for the operation of the city. Computer software updates.	\$ 400.00	Forms required for the operation of the city. Computer software updates.
540	Books, Publications, Subscriptions & Memberships	\$ 1,500.00	Membership in FCCMA, ICMA, FACC, adobe, Tiger Bay Club, IIMC, for Manager. Plus subscription to Fair Labor Standards, , etc.	\$ 1,500.00	Membership in FCCMA and ICMA for Manager. Plus subscription to Fair Labor Standards, etc.
<b>Capital Expenditures</b>					
640	Machinery & Equipment	\$ 5,000.00	Upgrade to Service Pro Book -- City Manager and Assistant to the City Manager	\$ -	Computer

**Polk City City Clerk Budget**

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-513-100</b>	<b>CITY CLERK - PERSONNEL EXPENSES</b>							
01-513-120	Regular Salary - Wages - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-130	Other Salaries and Wages - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-140	Overtime - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-160	Bonuses and Gift Certificates - City Cle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-210	Fica Taxes - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-220	Retirement Contribution - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-230	Life & Health Insurance - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-240	Worker's Compensation - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-513-300</b>	<b>CITY CLERK - OPERATING EXPENSES</b>							
01-513-310	Professional Services - City Clerk	\$ 232	\$ -	\$ -	\$ 800	\$ 800	\$ 800	\$ 800
01-513-400	Travel and Training - City Clerk	\$ 1,134	\$ 2,500	\$ 1,522	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
01-513-410	Communication Services - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-420	Education Reimbursement - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-440	Rentals and Leases - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-460	Repairs and Maintenance - City Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-470	Printing and Reproduction - City Clerk	\$ 1,265	\$ 3,000	\$ 1,727	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
01-513-490	Other Current Charges - City Clerk	\$ -	\$ 3,000	\$ 550	\$ 4,500	\$ 4,500	\$ 4,500	\$ 1,500
01-513-492	Recording & Other Fees - City Clerk	\$ -	\$ 600	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
01-513-510	Office Supplies - City Clerk	\$ 313	\$ 800	\$ 156	\$ 700	\$ 700	\$ 700	\$ 700
01-513-520	Operating Supplies - City Clerk	\$ 123	\$ 200	\$ 560	\$ 400	\$ 400	\$ 400	\$ -
01-513-540	Books, Pub., Sub., & Memberships - City	\$ 235	\$ 650	\$ 175	\$ 500	\$ 500	\$ 500	\$ 500
		<b>\$ 3,303</b>	<b>\$ 10,750</b>	<b>\$ 5,391</b>	<b>\$ 13,300</b>	<b>\$ 13,300</b>	<b>\$ 13,300</b>	<b>\$ 9,900</b>
<b>01-513-600</b>	<b>CITY CLERK - CAPITAL OUTLAY</b>							
01-513-630	Improvements Other than Building - City	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-640	Machinery & Equipment - City Clerk	\$ 1,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-513-660	Books, Pub.& Library Materials - City Cl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 1,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 4,798</b>	<b>\$ 10,750</b>	<b>\$ 5,391</b>	<b>\$ 13,300</b>	<b>\$ 13,300</b>	<b>\$ 13,300</b>	<b>\$ 9,900</b>

## Polk City Budget Worksheet

**Fund: General**

**Department: 513 - City Clerk**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		FY18 Budget		FY19 Budget	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ 800.00	Includes updates and support for the Questys Program (approximately \$4,200) and other software support; shredding of records that meet the record retention requirements	\$ 800.00	Includes updates and support for the Questys Program (approximately \$4,200) and other software support; shredding of records that meet the record retention requirements
400	Travel and Training	\$ 2,500.00	Expenses for conferences/institutes, lodging, mileage and other travel and per diem (FACC, IIMC, and FLC). Also Ridge League of Cities meetings, City Clerk monthly meetings and any seminars that may be attended by the clerk's office.	\$ 2,500.00	Expenses for conferences/institutes, lodging, mileage and other travel and per diem (FACC, IIMC, and FLC). Also Ridge League of Cities meetings, City Clerk monthly meetings and any seminars that may be attended by the clerk's office.
420	Education Reimbursement	\$ -	None requested	\$ -	None requested
440	Rentals & Leases	\$ -	None requested	\$ -	None requested
460	Repairs & Maintenance	\$ -	To cover expenses for repair (in other general government)	\$ -	To cover expenses for repair (in other general government)
470	Printing & Reproduction	\$ 3,200.00	To cover the expense of Code Supplements, Unified Land Development Code and Supplements, and Annual Municipal Code web publication fee for Code of Ordinances, Business License Forms, Envelopes, Business Cards, etc.	\$ 3,200.00	To cover the expense of Code Supplements, Unified Land Development Code and Supplements, and Annual Municipal Code web publication fee for Code of Ordinances, Business License Forms, Envelopes, Business Cards, etc.
480	Promo Activities & Legal Ads	\$ -	Legal ads are done under legal counsel	\$ -	Legal ads are done under legal counsel
490	Other Current Charges	\$ 4,500.00	Municipal Election will be charged to this account, which includes election workers, ballots, mailing of absentee ballots, election assessments, etc.; other miscellaneous items	\$ 1,500.00	Municipal Election will be charged to this account, which includes election workers, ballots, mailing of absentee ballots, election assessments, etc.; other miscellaneous items
492	Recording & Other Fees	\$ 700.00	Recording of documents such as deeds, interlocal agreements, annexations, Ordinances, etc.	\$ 700.00	Recording of documents such as deeds, interlocal agreements, annexations, Ordinances, etc.
510	Office Supplies	\$ 700.00	To cover the expense of regular stock items, and office supplies needed to properly run the City Clerk's Office	\$ 700.00	To cover the expense of regular stock items, and office supplies needed to properly run the City Clerk's Office
520	Operating Supplies	\$ 400.00	Supplies need to operate..	\$ -	To cover the expense of regular stock items, and office supplies needed to properly run the City Clerk's office.
540	Books, Publications, Subscriptions & Memberships	\$ 500.00	To cover the membership dues for IIMC, FACC, Notary, Florida State Statutes, etc.	\$ 500.00	To cover the membership dues for IIMC, FACC, Notary, Florida State Statutes, etc.
<b>Capital Expenditures</b>					



**Polk City Legal Counsel Budget**

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>	<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Requested</u>	<u>Proposed</u>	
<b>01-514-300</b>	<b>LEGAL COUNSEL - OPERATING EXPENSES</b>						
01-514-310	Professional Services - Legal Counsel	\$ 40,311	\$ 55,000	\$ 32,045	\$ 60,000	\$ 60,000	\$ 65,000
01-514-312	Professional Services - Other - Legal Co	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-514-400	Travel and Training - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-514-470	Printing and Reproduction - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-514-480	Promo Activities & Legal Ads - Legal Cou	\$ 5,579	\$ 6,000	\$ 3,864	\$ 7,500	\$ 7,500	\$ 7,500
01-514-490	Other Current Charges - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-514-492	Recording & Other Fees - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 45,890</u>	<u>\$ 61,000</u>	<u>\$ 35,910</u>	<u>\$ 67,500</u>	<u>\$ 67,500</u>	<u>\$ 72,500</u>
<b>01-514-600</b>	<b>LEGAL COUNSEL - CAPITAL OUTLAY</b>						
01-514-640	Machinery & Equipment - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 45,890</b></u>	<u><b>\$ 61,000</b></u>	<u><b>\$ 35,910</b></u>	<u><b>\$ 67,500</b></u>	<u><b>\$ 67,500</b></u>	<u><b>\$ 72,500</b></u>

## Polk City Budget Worksheet

**Fund: General**

**Department: 514 - Legal Counsel**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ 60,000.00	Services of the city attorney and special attorneys. This includes some on-going issues that may not be resolved by the end of the fiscal year(Water and Wastewater issues, Land Use, Contraction issues, and it covers general expenses for meetings, correspondence, communications, etc.	\$ 60,000.00	Services of the city attorney and special attorneys. This includes some on-going issues that may not be resolved by the end of the fiscal year(Water and Wastewater issues, Land Use, Contraction issues, and it covers general expenses for meetings, correspondence, communications, etc.
312	Professional Services - Other	\$ -	Professional assistance requested and or required by the city attorney .	\$ -	Professional assistance requested and or required by the city attorney .
400	Travel and Training	\$ -	Florida Association of Municipal Attorney conference.	\$ -	Florida Association of Municipal Attorney conference.
470	Printing & Reproduction	\$ -	Forms, business cards, etc.	\$ -	Forms, business cards, etc.
480	Promo Activities & Legal Ads	\$ 7,500.00	Legal advertisements	\$ 7,500.00	Legal advertisements
490	Other Current Charges	\$ -	Misc. expenses of the city attorney	\$ -	Misc. expenses of the city attorney
492	Recording & Other Fees	\$ -	Recording fees for the clerk of courts.	\$ -	Recording fees for the clerk of courts.
<b>Capital Expenditures</b>					
640	Machinery & Equipment	\$ -	None Requested	\$ -	None Requested

## Polk City Comprehensive Planning Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-515-300</b>	<b>COMPREHENSIVE PLANNING - OPERATING EXPENSE</b>							
01-515-310	Professional Services - Comp Planning	\$ 18,000	\$ 18,000	\$ 9,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000
01-515-311	Engineering Services - Comp Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-515-312	Professional Services - Other - Comp Planning	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 2,500	\$ 2,500	\$ 2,500
01-515-470	Printing and Reproduction - Comp Plannin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-515-480	Promo Activities & Legal Ads - Comp Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-515-492	Recording & Other Fees - Comp Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-515-540	Books, Pub., Sub., & Memberships - Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 18,000</u>	<u>\$ 21,500</u>	<u>\$ 12,500</u>	<u>\$ 21,500</u>	<u>\$ 22,500</u>	<u>\$ 22,500</u>	<u>\$ 22,500</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 18,000</b></u>	<u><b>\$ 21,500</b></u>	<u><b>\$ 12,500</b></u>	<u><b>\$ 21,500</b></u>	<u><b>\$ 22,500</b></u>	<u><b>\$ 22,500</b></u>	<u><b>\$ 22,500</b></u>

## Polk City Budget Worksheet

**Fund: General**

**Department: 515 - Comprehensive Planning**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b><i>Operating Expenses</i></b>					
310	Professional Services	\$ 18,000.00	Annual contract with Central Florida Regional Planning Council - \$18,000.00 (increase of \$3,000)	\$ 18,000.00	Annual contract with Central Florida Regional Planning Council - \$18,000.00 (increase of \$3,000)
312	Professional Services	\$ 3,500.00	Apply for grant to continue with special planning	\$ 3,500.00	Apply for grant to continue with special planning

## Polk City Finance and Accounting Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-516-100</b>	<b>FINANCE AND ACCOUNTING - PERSONNEL EXPENSE</b>							
01-516-120	Regular Salary - Wages - Fin & Acctng	\$ 49,276	\$ 53,224	\$ 40,382	\$ 65,878	\$ 65,878	\$ 65,878	\$ 65,878
01-516-140	Overtime - Fin & Acctng	\$ 289	\$ 920	\$ 482	\$ 593	\$ 593	\$ 593	\$ 593
01-516-160	Bonuses and Gift Certificates - Fin & Ac	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-210	Fica Taxes - Fin & Acctng	\$ 3,682	\$ 4,142	\$ 3,017	\$ 5,085	\$ 5,085	\$ 5,085	\$ 5,085
01-516-220	Retirement Contribution - Fin & Acctng	\$ 3,374	\$ 3,931	\$ 3,058	\$ 5,265	\$ 5,265	\$ 5,265	\$ 5,265
01-516-230	Life & Health Insurance - Fin & Acctng	\$ 8,929	\$ 10,285	\$ 7,723	\$ 10,279	\$ 10,279	\$ 10,279	\$ 10,753
01-516-240	Worker's Compensation - Fin & Acctng	\$ 135	\$ 210	\$ 125	\$ 310	\$ 310	\$ 310	\$ 310
		<u>\$ 65,685</u>	<u>\$ 72,712</u>	<u>\$ 54,786</u>	<u>\$ 87,410</u>	<u>\$ 87,410</u>	<u>\$ 87,410</u>	<u>\$ 87,884</u>
<b>01-516-300</b>	<b>FINANCE AND ACCOUNTING - OPERATING EXPENSE</b>							
01-516-310	Professional Services - Fin & Acctng	\$ 3,488	\$ -	\$ 946	\$ -	\$ -	\$ -	\$ -
01-516-320	Accounting and Auditing - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-400	Travel and Training - Fin & Acctng	\$ 855	\$ 3,321	\$ -	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000
01-516-410	Communication Services - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-420	Education Reimbursement - Fin & Acctng	\$ 3,000	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
01-516-440	Rentals and Leases - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-450	Liability Insurance - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-460	Repairs and Maintenance - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-470	Printing and Reproduction - Fin & Acctng	\$ 149	\$ 500	\$ 364	\$ 700	\$ 700	\$ 600	\$ 600
01-516-480	Promo Activities & Legal Ads - Fin & Acc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-492	Recording & Other Fees - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-493	Equipment Rental - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-510	Office Supplies - Fin & Acctng	\$ 1,227	\$ 1,200	\$ 926	\$ 1,300	\$ 1,300	\$ 1,400	\$ 1,400
01-516-520	Operating Supplies - Fin & Acctng	\$ 366	\$ 1,000	\$ 166	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,000
01-516-540	Books, Pub., Sub., & Memberships - Fin &	\$ 35	\$ 300	\$ 35	\$ 250	\$ 250	\$ 250	\$ 250
		<u>\$ 9,119</u>	<u>\$ 6,321</u>	<u>\$ 2,437</u>	<u>\$ 11,750</u>	<u>\$ 11,250</u>	<u>\$ 10,750</u>	<u>\$ 10,750</u>
<b>01-516-600</b>	<b>FINANCE AND ACCOUNTING - CAPITAL OUTLAY</b>							
01-516-630	Improvements Other than Building - Fin &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-640	Machinery & Equipment - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -
01-516-660	Books, Pub.& Library Materials - Fin & A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DEPARTMENT TOTAL</b>		<u><b>\$ 74,805</b></u>	<u><b>\$ 79,033</b></u>	<u><b>\$ 57,223</b></u>	<u><b>\$ 99,160</b></u>	<u><b>\$ 101,160</b></u>	<u><b>\$ 98,634</b></u>	<u><b>\$ 98,634</b></u>



## Polk City Budget Worksheet

**Fund: General**

**Department: 516 - Finance and Accounting**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ -		\$ -	
400	Travel and Training	\$ 3,000.00	These funds are requested for attendance at the FGFOA School of Government Finance and the FGFOA Annual Conference, both of which are important sources of information relating to the proper accounting for this municipality, including any proposed changes to the State of Florida's uniform accounting system and property tax system. Also included in this budget request are payments for attendance at the Ridge League meetings and attendance at the DOR Trim Workshop. Including continuing education classes.	\$ 3,500.00	These funds are requested for attendance at the FGFOA School of Government Finance and the FGFOA Annual Conference, both of which are important sources of information relating to the proper accounting for this municipality, including any proposed changes to the State of Florida's uniform accounting system and property tax system. Also included in this budget request are payments for attendance at the Ridge League meetings and attendance at the DOR Trim Workshop. Including continuing education classes.
420	Education Reimbursement	\$ 3,500.00	Estimated reimbursement for Joanna Knowles to continue taking college courses majoring in accounting.	\$ 3,500.00	Estimated reimbursement for Joanna Knowles to continue taking college courses majoring in accounting.
440	Rentals & Leases	\$ -		\$ -	
460	Repairs & Maintenance				
470	Printing & Reproduction	\$ 700.00	This amount is required for the purchase of office forms, envelopes, accounts payable and payroll supplies as well as any costs associated with the preparation of the budget reports. New checks/forms for ADG.	\$ 500.00	This amount is required for the purchase of office forms, envelopes, accounts payable and payroll supplies as well as any costs associated with the preparation of the budget reports.
510	Office Supplies	\$ 1,300.00	These materials are necessary as normal operating expenses of this department.	\$ 1,400.00	These materials are necessary as normal operating expenses of this department.
520	Operating Supplies	\$ 3,000.00	Supplies needed to operate. Purchase a laptop for Finance Administrator (1200.00) new desk printer for Finance Clerk (\$500.00)	\$ 1,200.00	Supplies needed to operate.
540	Books, Publications, Subscriptions & Memberships	\$ 250.00	The expenses budgeted here include the Finance Administrators membership in the FGFOA and costs for subscriptions to government finance and HR publications.	\$ 250.00	The expenses budgeted here include the Finance Administrators membership in the FGFOA and costs for subscriptions to government finance and HR publications.
<b>Capital Expenditures</b>					
640	Machinery & Equipment	\$ -		\$ -	

### Polk City Debt Service Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-517-700</b>	<b>DEBT SERVICE PAYMENTS</b>							
01-517-710	Principal - Debt Service Pmts	\$ 41,969	\$ 41,969	\$ -	\$ 45,503	\$ 45,503	\$ 47,380	
01-517-720	Interest - Debt Service Pmts	\$ 60,120	\$ 60,120	\$ -	\$ 56,586	\$ 56,586	\$ 54,709	
01-517-723	Additional Payment of Debt Svc	\$ -	\$ -	\$ -	\$ 14,779	\$ 14,779	\$ 14,779	
01-517-733	Mandated Reserve - Debt Service Pmts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-517-734	Public Works Property	\$ -	\$ 28,500	\$ -	\$ 28,500	\$ 28,500	\$ 28,500	
		<u>\$ 102,089</u>	<u>\$ 130,589</u>	<u>\$ -</u>	<u>\$ 145,368</u>	<u>\$ 145,368</u>	<u>\$ 145,368</u>	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 102,089</b>	<b>\$ 130,589</b>	<b>\$ -</b>	<b>\$ 145,368</b>	<b>\$ 145,368</b>	<b>\$ 145,368</b>	



## Polk City Budget Worksheet

**Fund: General**

**Department: 517 - Debt Service**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b><i>Operating Expenses</i></b>					
710	Principal	\$ 45,503.00	USDA Debt Service for the Polk City Government Center.	\$ 47,380.00	for USDA Debt Service for the Polk City Government Center.
720	Interest	\$ 56,586.00	USDA Debt Service for the Polk City Government Center.	\$ 54,709.30	USDA Debt Service for the Polk City Government Center.
730	Other Debt Service Costs	\$ 28,500.00	Public Works/Utilities Facility	\$ 28,500.00	Public Works/Utilities Facility
733	Mandated Reserve				

## Polk City Law Enforcement Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-521-300</b>	<b>LAW ENFORCEMENT - OPERATING EXPENSES</b>							
01-521-305	Contract Labor - Law Enf	\$ 124,278	\$ 95,454	\$ 71,591	\$ 97,363	\$ 97,363	\$ 99,310	
01-521-310	Professional Services - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-521-410	Communication Services - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-521-440	Rentals & Leases - Law Enf	\$ 628	\$ 582	\$ 387	\$ -	\$ -	\$ -	
01-521-460	Repairs & Maintenance - Law Enf	\$ 3	\$ 500	\$ -	\$ 300	\$ 300	\$ 300	
01-521-490	Other Current Charges - Law Enf	\$ -	\$ -	\$ 22	\$ 100	\$ 100	\$ 100	
01-521-510	Office Supplies - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-521-520	Operating Supplies - Law Enf	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	
01-521-529	Operating Supplies - JAG Grant - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<u>\$ 124,910</u>	<u>\$ 96,636</u>	<u>\$ 71,999</u>	<u>\$ 97,863</u>	<u>\$ 97,863</u>	<u>\$ 99,810</u>	
<b>01-521-600</b>	<b>LAW ENFORCEMENT - CAPITAL OUTLAY</b>							
01-521-649	Machinery & Equipment - JAG Grant - Law Enf	\$ 4,633	\$ 5,113	\$ 4,413	\$ 5,113	\$ 5,113	\$ 5,113	
		<u>\$ 4,633</u>	<u>\$ 5,113</u>	<u>\$ 4,413</u>	<u>\$ 5,113</u>	<u>\$ 5,113</u>	<u>\$ 5,113</u>	
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 129,543</b></u>	<u><b>\$ 101,749</b></u>	<u><b>\$ 76,412</b></u>	<u><b>\$ 102,976</b></u>	<u><b>\$ 102,976</b></u>	<u><b>\$ 104,923</b></u>	

## Polk City Budget Worksheet

**Fund: General**

**Department: 521 - Law Enforcement**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
305	Contract Labor	\$ 97,363.00	Annual contract amount for FY14'. This includes 1 sergeant (estimated for budget purposes).	\$ 99,310.00	Annual contract amount for FY14'. This includes 1 sergeant (estimated for budget purposes).
310	Professional Services	\$ -		\$ -	
410	Communication Services	\$ -	Nextel	\$ -	Nextel
440	Rentals & Leases	\$ 582.00	Konica copier lease.	\$ 582.00	Konica copier lease.
460	Repairs & Maintenance	\$ 300.00	General Repairs & Maintenance to substation, repairs of golf cart, etc.	\$ 300.00	General Repairs & Maintenance to substation, repairs of golf cart, etc.
490	Other Current Chargers	\$ 100.00		\$ 100.00	
510	Office Supplies	\$ -	Paper, pens, computer supplies, filing materials, etc	\$ -	Paper, pens, computer supplies, filing materials, etc
520	Operating Supplies	\$ 100.00	Misc operating costs that may arise	\$ 100.00	Misc operating costs that may arise
<b>Capital Expenditures</b>					
630	Improvements Other Than Buildings				
649	Machinery & Equipment - JAG Grant	\$ 5,113.00	Edward Byrne Memorial Justice Grant (JAG)	\$ 5,113.00	Edward Byrne Memorial Justice Grant (JAG)

## Polk City Building and Zoning Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-524-100</b>	<b>BUILDING AND ZONING - PERSONNEL EXPENSES</b>							
01-524-120	Regular Salary - Wages - Bldg & Zoning	\$ 45,822	\$ 47,476	\$ 35,612	\$ 48,357	\$ 46,988	\$ 46,988	\$ 46,988
01-524-140	Overtime - Bldg & Zoning		\$ -	\$ 448	\$ -	\$ -	\$ -	\$ -
01-524-160	Bonuses and Gift Certificates - Bldg & Z	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-210	Fica Taxes - Bldg & Zoning	\$ 3,508	\$ 3,632	\$ 2,732	\$ 3,595	\$ 3,595	\$ 3,595	\$ 3,595
01-524-220	Retirement Contribution - Bldg & Zoning	\$ 3,478	\$ 3,570	\$ 2,687	\$ 3,722	\$ 3,722	\$ 3,722	\$ 3,722
01-524-230	Life & Health Insurance - Bldg & Zoning	\$ 8,982	\$ 10,363	\$ 7,700	\$ 10,127	\$ 10,127	\$ 10,127	\$ 10,601
01-524-240	Worker's Compensation - Bldg & Zoning	\$ 1,122	\$ 117	\$ 583	\$ 583	\$ 583	\$ 583	\$ 583
		<u>\$ 62,913</u>	<u>\$ 65,158</u>	<u>\$ 49,762</u>	<u>\$ 66,383</u>	<u>\$ 65,014</u>	<u>\$ 65,014</u>	<u>\$ 65,488</u>
<b>01-524-300</b>	<b>BUILDING AND ZONING - OPERATING EXPENSES</b>							
01-524-310	Professional Services - Bldg & Zoning	\$ 63,716	\$ 42,000	\$ 86,285	\$ 60,389	\$ 60,389	\$ 60,389	\$ 60,389
01-524-311	Engineering Services - Bldg & Zoning	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-524-312	Professional Services - Other - Bldg & Z	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-400	Travel and Training - Bldg & Zoning	\$ -	\$ 500	\$ 70	\$ 500	\$ 500	\$ 500	\$ 1,000
01-524-410	Communication Services - Bldg & Zoning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-420	Education Reimbursement - Bldg & Zoning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-440	Rentals and Leases - Bldg & Zoning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-460	Repairs and Maintenance - Bldg & Zoning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-470	Printing and Reproduction - Bldg & Zonin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-480	Promo Activities & Legal Ads - Bldg & Zo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-492	Recording & Other Fees - Bldg & Zoning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-493	Equipment Rental - Bldg & Zoning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-510	Office Supplies - Bldg & Zoning	\$ 82	\$ 200	\$ 409	\$ 200	\$ 200	\$ 200	\$ 300
01-524-520	Operating Supplies - Bldg & Zoning	\$ -	\$ 100	\$ 1,569	\$ 100	\$ 100	\$ 100	\$ 300
01-524-540	Books, Pub., Sub., & Memberships - Bldg	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 63,973</u>	<u>\$ 43,800</u>	<u>\$ 88,333</u>	<u>\$ 62,189</u>	<u>\$ 62,189</u>	<u>\$ 62,189</u>	<u>\$ 62,989</u>
<b>01-524-600</b>	<b>BUILDING AND ZONING - CAPITAL OUTLAY</b>							
01-524-630	Improvements Other than Building - Bldg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-640	Machinery & Equipment - Bldg & Zoning	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
01-524-660	Books, Pub.& Library Materials - Bldg &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 126,886</b></u>	<u><b>\$ 108,958</b></u>	<u><b>\$ 138,095</b></u>	<u><b>\$ 128,572</b></u>	<u><b>\$ 129,703</b></u>	<u><b>\$ 128,477</b></u>	<u><b>\$ 128,477</b></u>

## Polk City Budget Worksheet

### BUILDING AND ZONING - 524

Employee ID	Employee	2016-2017 Total Regular Salary	2017-2018 Proposed COLA Increase	2017-2018 Possible Merit Increase	2017-2018 Total Regular Salary	2017-2018 Addl Regular Hours for Events	2017-2018 Overtime Provision	2017-2018 Total Salary	Possible 2017-2018 Hourly Rate
00034	Delp, Kathleen	\$ 45,620.00	\$ 1,368.60	-	\$ 46,988.60	N/A	N/A	\$ 46,988.60	\$ 25.10
<b>Total Department</b>		<b>\$ 45,620.00</b>	<b>\$ 1,368.60</b>	<b>\$ -</b>	<b>\$ 46,988.60</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,988.60</b>	

## Polk City Budget Worksheet

Fund: General

Department: 524 - Building and 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		FY18 Budget		FY19 Budget	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ 42,000.00	Inspection fees, plan review fees & building official service invoices from BOCC are approx 3000.00 per month. These fees are off set by revenue collected on building permits for plan review fees and inspections.	\$ 84,000.00	Inspection fees, plan review fees & building official service invoices from BOCC are approx 7000.00 per month. These fees are off set by revenue collected on building permits for plan review fees and inspections.
311	Engineering Services	\$ 1,000.00	Engineering fees than may not be covered by an applicant for a permit.	\$ 1,000.00	Engineering fees than may not be covered by an applicant for a permit.
312	Professional Services – Other	\$ -	None Requested	\$ -	None Requested
400	Travel and Training	\$ 500.00	Meetings, conferences, etc.	\$ 500.00	Meetings, conferences, etc.
420	Education Reimbursement	\$ -	None Requested	\$ -	None Requested
440	Rentals & Leases	\$ -		\$ -	
460	Repairs & Maintenance	\$ -		\$ -	
470	Printing & Reproduction	\$ -	With ability to print off our printers both card and letter head only need supplies.	\$ -	With ability to print off our printers both card and letter head only need supplies.
480	Promo Activities & Legal Ads	\$ -	Legal fees for back up to the building dept. for review of any cases forwarded to code enforcement and the need for representation and review of documents for developments and code.	\$ -	Legal fees for back up to the building dept. for review of any cases forwarded to code enforcement and the need for representation and review of documents for developments and code.
492	Recording & Other Fees	\$ -	None Requested	\$ -	None Requested
493	Equipment Rental	\$ -	None Requested	\$ -	None Requested
510	Office Supplies	\$ 200.00	Supplies of the day to day use in the building dept	\$ 200.00	Supplies of the day to day use in the building dept
520	Operating Supplies	\$ 100.00	Supplies needed in the day to day of the operation of the Building Dept.	\$ 100.00	Supplies needed in the day to day of the operation of the Building Dept.
540	Books, Publications, Subscriptions & Memberships	\$ -	None Requested	\$ -	None Requested
<b>Capital Expenditures</b>					
630	Improvements Other Than Buildings	\$ -	None Requested	\$ -	None Requested
640	Machinery & Equipment	\$ -	None Requested	\$ -	None Requested

## Polk City Code Enforcement Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-529-100</b>	<b>CODE ENFORCEMENT - PERSONNEL EXPENSES</b>							
01-529-120	Regular Salary - Wages - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-140	Overtime - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-160	Bonuses and Gift Certificates - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-210	Fica Taxes - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-220	Retirement Contribution - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-230	Life & Health Insurance - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-240	Worker's Compensation - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>01-529-300</b>	<b>CODE ENFORCEMENT - OPERATING EXPENSES</b>							
01-529-310	Professional Services - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-529-400	Travel and Training - Code Enf	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ 500	\$ 500
01-529-410	Communication Services - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-420	Education Reimbursement - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-440	Rentals and Leases - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-460	Repairs and Maintenance - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-464	Vehicle Fuel - Code Enf	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ 250	\$ 250
01-529-465	Vehicle Maintenance - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-470	Printing and Reproduction - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-480	Promo Activities & Legal Ads - Code Enf	\$ 53	\$ 150	\$ -	\$ -	\$ 150	\$ 150	\$ 150
01-529-490	Other Current Charges - Code Enf	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-492	Recording & Other Fees - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100
01-529-493	Equipment Rental - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-510	Office Supplies - Code Enf	\$ 33	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ 100
01-529-520	Operating Supplies - Code Enf	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ 100
01-529-540	Books, Pub., Sub., & Memberships - Code	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 101</u>	<u>\$ 1,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,200</u>	<u>\$ 2,200</u>	<u>\$ 2,200</u>
<b>01-529-600</b>	<b>CODE ENFORCEMENT - CAPITAL OUTLAY</b>							
01-529-630	Improvements Other than Building - Code	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-640	Machinery & Equipment - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-660	Books, Pub. & Library Materials - Code En	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 101</b></u>	<u><b>\$ 1,200</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 2,200</b></u>	<u><b>\$ 2,200</b></u>	<u><b>\$ 2,200</b></u>

## Polk City Budget Worksheet

**Fund: General**

**Department: 529 - Code Enforcement**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ 1,000.00		\$ 1,000.00	
400	Travel and Training	\$ 500.00	Training	\$ 500.00	Training
420	Education Reimbursement	\$ -	None Requested	\$ -	None Requested
440	Rentals & Leases	\$ -		\$ -	
460	Repairs & Maintenance	\$ -		\$ -	
464	Vehicle Fuel	\$ 250.00	fuel for truck	\$ 250.00	fuel for truck
465	Vehicle Maintenance	\$ -	None Requested	\$ -	
470	Printing & Reproduction	\$ -	None Requested	\$ -	None Requested
480	Promo Activities & Legal Ads	\$ 150.00	Legal Ads	\$ 150.00	Legal Ads
492	Recording & Other Fees	\$ 100.00	This amount represents recording fees for liens and other documents with the Clerk of Courts office.	\$ 100.00	This amount represents recording fees for liens and other documents with the Clerk of Courts office.
493	Equipment Rental	\$ -	None Requested	\$ -	None Requested
510	Office Supplies	\$ 100.00	supplies for files, printing pictures etc	\$ 100.00	supplies for files, printing pictures etc
520	Operating Supplies	\$ 100.00	Forms for violation notices and letters, etc.	\$ 100.00	Forms for violation notices and letters, etc.
540	Books, Publications, Subscriptions & Memberships	\$ -	None Requested	\$ -	None Requested
<b>Capital Expenditures</b>					
630	Improvements Other Than Buildings	\$ -		\$ -	
640	Machinery & Equipment	\$ -		\$ -	
		<b>\$ 2,200.00</b>		<b>\$ 2,200.00</b>	



## Polk City Refuse/Sanitation Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>	<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Requested</u>	<u>Proposed</u>	
<b>01-534-300</b>	<b>REFUSE/SANITATION - OPERATING EXPENSES</b>						
01-534-341	Refuse Disposal - Residential - Refuse/S	\$ 115,648	\$ 121,256	\$ 88,092	\$ 126,336	\$ 126,336	\$ 128,001
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	\$ 74,752	\$ 79,740	\$ 59,223	\$ 79,740	\$ 79,740	\$ 79,740
01-534-343	Recycling - Refuse/Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 190,400</u>	<u>\$ 200,996</u>	<u>\$ 147,315</u>	<u>\$ 206,076</u>	<u>\$ 206,076</u>	<u>\$ 207,741</u>
	<b>DEPARTMENT TOTAL</b>	<b><u>\$ 190,400</u></b>	<b><u>\$ 200,996</u></b>	<b><u>\$ 147,315</u></b>	<b><u>\$ 206,076</u></b>	<b><u>\$ 206,076</u></b>	<b><u>\$ 207,741</u></b>

## Polk City Budget Worksheet

**Fund: General**

**Department: 534 - Refuse/Sanitation**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b><i>Operating Expenses</i></b>					
341	Refuse Disposal – Residential	\$ 126,336.00	Republic Services - service for residential can pick up.	\$ 128,001.00	Republic Services - service for residential can pick up.
342	Refuse Disposal – Commercial	\$ 79,740.00	Republic Services - service for commercial can pick up and dumpsters.	\$ 79,740.00	Republic Services - service for commercial can pick up and dumpsters.

## Polk City Stormwater Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 - 07/07/2017 YTD Actual</u>	<u>FY18 - Dept Requested</u>	<u>FY18- Proposed</u>	<u>Estimated FY19 Budget</u>
<b>01-538-300</b>	<b>STORMWATER - OPERATING EXPENSES</b>						
01-538-310	Professional Services - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-311	Engineering Services - Stormwater	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
01-538-315	Inmate Labor - Stormwater	\$ 5,750	\$ 5,750	\$ 5,750	\$ 5,750	\$ 5,750	\$ 5,750
01-538-400	Travel and Training - Stormwater	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
01-538-430	Utilities - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-440	Rentals and Leases - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-460	Repairs and Maintenance - Stormwater	\$ 21,845	\$ 14,000	\$ 15,301	\$ 14,000	\$ 14,000	\$ 14,000
01-538-492	Recording & Other Fees - Stormwater	\$ 100	\$ 500	\$ 100	\$ 500	\$ 500	\$ 500
01-538-493	Equipment Rental - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-520	Operating Supplies - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-540	Books, Pub., Sub., & Memberships - Stormwater	\$ -	\$ 366	\$ 500	\$ 366	\$ 366	\$ 366
		<b>\$ 27,695</b>	<b>\$ 26,116</b>	<b>\$ 21,651</b>	<b>\$ 26,116</b>	<b>\$ 26,116</b>	<b>\$ 26,116</b>
<b>01-538-600</b>	<b>STORMWATER - CAPITAL OUTLAY</b>						
01-538-630	Improvements Other than Building - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-640	Machinery & Equipment - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>DEPARTMENT TOTAL</b>	<b>\$ 27,695</b>	<b>\$ 26,116</b>	<b>\$ 21,651</b>	<b>\$ 26,116</b>	<b>\$ 26,116</b>	<b>\$ 26,116</b>

## Polk City Budget Worksheet

**Fund: General**

**Department: 538 - Stormwater**

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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ -		\$ -	
311	Engineering Services	\$ 5,000.00	NPDES Permit MS4 Engineering Services, plus pipe replacement.	\$ 5,000.00	NPDES Permit MS4 Engineering Services, plus pipe replacement.
315	Inmate Labor	\$ 5,750.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.	\$ 5,750.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
400	Travel and Training	\$ 500.00	Florida Stormwater - Training and certifications	\$ 500.00	Florida Stormwater - Training and certifications
440	Rentals & Leases	\$ -		\$ -	
460	Repairs & Maintenance	\$ 14,000.00	Stormwater Pipe repair numbered streets. Storm drain inlet repair Basketball courts	\$ 14,000.00	Stormwater Pipe repair. Storm drain inlet repair.
480	Promo Activities & Legal Ads	\$ -		\$ -	
492	Recording & Other Fees	\$ 500.00	NPDES Permit & Stormwater fees	\$ 500.00	NPDES Permit & Stormwater fees
493	Equipment Rental	\$ -		\$ -	
510	Office Supplies				
520	Operating Supplies	\$ -		\$ -	

## Polk City General Government Buildings Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-539-300</b>	<b>GEN GOV'T BUILDINGS - OPERATING EXPENSES</b>							
01-539-310	Professional Services - Gen Gov't Bldgs	\$ 12,264	\$ 14,000	\$ 14,437	\$ 16,000	\$ 16,000	\$ 18,000	
01-539-312	Professional Services - Other - Gen Gov'	\$ 2,625	\$ 600	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000	
01-539-313	Professional Services - Activity Center	\$ 288	\$ -	\$ -	\$ -	\$ -	\$ -	
01-539-315	Inmate Labor - Gen Gov't Bldgs	\$ 5,750	\$ 5,750	\$ 5,750	\$ 6,750	\$ 6,750	\$ 6,750	
01-539-411	City Hall - Communication - Gen Gov't Bl	\$ 12,683	\$ 12,700	\$ 10,591	\$ 15,500	\$ 15,500	\$ 15,500	
01-539-412	Activity Center - Communication - Gen Go	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,800	
01-539-413	Public Works - Communication - Gen Gov't	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-539-414	Community Center - Communication - Gen Gov't	\$ 1,655	\$ 1,680	\$ 1,548	\$ -	\$ -	\$ -	
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	\$ 12,304	\$ 12,800	\$ 9,563	\$ 13,500	\$ 13,500	\$ 15,500	
01-539-432	Activity Center - Utilities - Gen Gov't	\$ 1,697	\$ 2,800	\$ 1,518	\$ 3,000	\$ 3,000	\$ 4,000	
01-539-433	Public Works - Utilities - Gen Gov't Bld	\$ 2,221	\$ 2,200	\$ 1,446	\$ 5,000	\$ 5,000	\$ 6,000	
01-539-434	Community Center - Utilities - Gen Gov't Bld	\$ 2,992	\$ 6,250	\$ 3,115	\$ 5,500	\$ 5,500	\$ 6,500	
01-539-440	Rentals and Leases - Gen Gov't Bldgs	\$ 8,597	\$ 6,600	\$ 4,794	\$ 7,000	\$ 7,000	\$ 7,500	
01-539-461	City Hall - Repairs & Maint - Gen Gov't	\$ 7,445	\$ 4,500	\$ 8,962	\$ 11,000	\$ 11,000	\$ 12,000	
01-539-462	Activity Center - Repairs & Maint - Gen	\$ 531	\$ 800	\$ 2,223	\$ 2,500	\$ 2,500	\$ 3,000	
01-539-463	Public Works - Repairs & Maint - Gen Gov	\$ 528	\$ 1,000	\$ 380	\$ 3,000	\$ 3,000	\$ 3,000	
01-539-464	Community Center - Repairs & Maint - Gen Gov	\$ 7,100	\$ 2,000	\$ 69	\$ 3,000	\$ 3,000	\$ 3,500	
01-539-470	Printing and Reproduction - Gen Gov't Bl	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,200	
01-539-490	Other Current Charges - Gen Gov't Bl	\$ 146	\$ 500	\$ 59	\$ -	\$ -	\$ -	
01-539-510	Office Supplies - Gen Gov't Bldgs	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	
01-539-521	City Hall - Operating Supplies - Gen Gov	\$ 998	\$ 1,200	\$ 1,498	\$ 2,500	\$ 2,500	\$ 3,000	
01-539-522	Activity Center - Operating Supplies - G	\$ 253	\$ 300	\$ 137	\$ 1,000	\$ 1,000	\$ 1,500	
01-539-523	Public Works - Operating Supplies - Gen	\$ -	\$ 300	\$ 23	\$ 500	\$ 500	\$ 500	
01-539-524	Community Center - Operating Supplies - Gen	\$ 1,424	\$ 1,300	\$ 137	\$ 1,400	\$ 1,400	\$ 1,600	
		<b>\$ 81,504</b>	<b>\$ 77,280</b>	<b>\$ 66,547</b>	<b>\$ 101,650</b>	<b>\$ 101,650</b>	<b>\$ 112,850</b>	
<b>01-539-600</b>	<b>GEN GOV'T BUILDINGS - CAPITAL OUTLAY</b>							
01-539-620	Buildings - Gen Gov't Bldgs	\$ -	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	
01-539-631	City Hall - Improv. O/T Bldgs - Gen Gov'	\$ -	\$ 27,413	\$ 13,301	\$ 27,413	\$ 27,413	\$ 7,013	
01-539-632	Activity Center - Improv. O/T Bldgs - Ge	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	
01-539-633	Public Works - Improv. O/T Bldgs - Gen G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-539-641	City Hall - Mach. & Equipment - Gen Gov'	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-539-642	Activity Center - Mach. & Equipment - Ge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-539-643	Public Works - Mach. & Equipment - Gen G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-539-644	Community Center - Mach. & Equipment - Gen G	\$ 14,873	\$ -	\$ -	\$ -	\$ -	\$ -	
01-539-650	Construction in Progress - Gen Gov't Bld	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ 14,873</b>	<b>\$ 59,913</b>	<b>\$ 25,801</b>	<b>\$ 27,413</b>	<b>\$ 27,413</b>	<b>\$ 7,013</b>	
<b>DEPARTMENT TOTAL</b>		<b>\$ 96,377</b>	<b>\$ 137,193</b>	<b>\$ 92,348</b>	<b>\$ 129,063</b>	<b>\$ 129,063</b>	<b>\$ 119,863</b>	

**Polk City Budget Worksheet**

**Fund: General**

**Department: 539 - General Government Buildings**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number.

		FY18 Budget		FY19 Budget	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ 16,000.00	IT service and software support; Haines City Fire Extinguisher (Qrtly Fire Alarm Monitoring), etc, and Fire Sprinkler Inspections., Annual Service Agreement with Massey Svcs; Annual Sv Agreement with Ringpower for Generator and Aquatic Weed Control Fishing Pier	\$ 18,000.00	IT service and software support; Haines City Fire Extinguisher (Qrtly Fire Alarm Monitoring), etc, and Fire Sprinkler Inspections., Annual Service Agreement with Massey Svcs; Annual Sv Agreement with Ringpower for Generator and Aquatic Weed Control Fishing Pier
312	Professional Services - Other	\$ 1,000.00	Annual termite service	\$ 1,000.00	Annual termite service
315	Inmate Labor	\$ 6,750.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.	\$ 6,750.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
411	City Hall – Communication	\$ 15,500.00	Verizon and Brighthouse	\$ 15,500.00	Verizon and Brighthouse
414	Community Center – Communication	\$ 2,500.00	Brighthouse	\$ 2,800.00	Brighthouse
431	City Hall – Utilities	\$ 13,500.00	Polk City Utilities, Lakeland Electric	\$ 15,500.00	Polk City Utilities, Lakeland Electric
432	Woman’s Club – Utilities	\$ 3,000.00	Polk City Utilities, Lakeland Electric	\$ 4,000.00	Polk City Utilities, Lakeland Electric
433	Public Works – Utilities	\$ 5,000.00	Polk City Utilities, Lakeland Electric	\$ 6,000.00	Polk City Utilities, Lakeland Electric
434	Community Center - Utilities	\$ 5,500.00	Polk City Utilities, Lakeland Electric	\$ 6,500.00	Polk City Utilities, Lakeland Electric
440	Rentals and Leases	\$ 7,000.00	Mailfinance lease (Postage Machine) - \$1931.00. Konica Copier Leases - \$4,603 (based on # copies)	\$ 7,500.00	Mailfinance lease (Postage Machine & Letter Folding Machine) - \$3,426.00. Konica Copier Leases - \$4,603 (based on # copies)
461	City Hall – Repairs & Maintenance	\$ 11,000.00	Routine maintenance on the building and grounds.Keeping City Hall appearance acceptable.	\$ 12,000.00	Routine maintenance on the building and grounds.Keeping City Hall appearance acceptable.
462	Woman’s Club – Repairs & Maintenance	\$ 2,500.00	Routine maintenance on the building and grounds. Paint exterior of building.	\$ 3,000.00	Routine maintenance on the building and grounds. Paint exterior of building.
463	Public Works – Repairs & Maintenance	\$ 3,000.00	Routine maintenance	\$ 3,000.00	Routine maintenance
464	Community Center – Repairs & Maintenance	\$ 3,000.00	Routine maintenance.	\$ 3,500.00	Routine maintenance.
490	Other Current Charges	\$ 1,000.00	Miscellaneous Items not covered elsewhere (decorations for Christmas and other general supplies)	\$ 1,200.00	Miscellaneous Items not covered elsewhere
510	Office Supplies	\$ -	Office supplies - stock. Office supplies will be expensed to the employee's departments as much as possible.	\$ -	Office supplies - stock. Office supplies will be expensed to the employee's departments as much as possible.
521	City Hall – Operating Supplies	\$ 2,500.00	Supplies needed such as toilet paper, cleaning supplies, soap, paper towels, paper goods, plastic ware, garbage bags, etc.	\$ 3,000.00	Supplies needed such as toilet paper, cleaning supplies, soap, paper towels, paper goods, plastic ware, garbage bags, etc.
522	Woman’s Club – Operating Supplies	\$ 1,000.00	Supplies needed such as paper towels, soap, cleaning materials, garbage bags, etc.	\$ 1,500.00	Supplies needed such as paper towels, soap, cleaning materials, garbage bags, etc.
523	Public Works – Operating Supplies	\$ 500.00	Supplies need such as paper towels, soap, cleaning materials, garbage bags, etc.	\$ 500.00	Supplies need such as paper towels, soap, cleaning materials, garbage bags, etc.
524	Community Center – Operating Supplies	\$ 1,400.00	Supplies needed to upkeep the buildings and the grounds.	\$ 1,600.00	Supplies needed to upkeep the buildings and the grounds.
<b>Capital Expenditures</b>					

## Polk City Budget Worksheet

**Fund: General**

**Department: 539 - General Government Buildings**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number.

		<b>FY18 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification
620	Buildings-Gen Gov't		

		<b>FY19 Budget</b>	
Amount Requested	Justification		

## Polk City Roads and Streets Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-541-100</b>	<b>ROADS &amp; STREETS - PERSONNEL EXPENSES</b>							
01-541-120	Regular Salary - Wages - Roads & Streets	\$ 76,184	\$ 139,100	\$ 80,605	\$ 153,959	\$ 153,959	\$ 153,959	\$ 153,959
01-541-140	Overtime - Roads & Streets	\$ 346	\$ 1,602	\$ 1,071	\$ 1,714	\$ 1,714	\$ 1,714	\$ 1,714
01-541-160	Bonuses and Gift Certificates - Roads &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-541-210	Fica Taxes - Roads & Streets	\$ 5,970	\$ 10,762	\$ 6,277	\$ 11,842	\$ 11,842	\$ 11,842	\$ 11,842
01-541-220	Retirement Contribution - Roads & Street	\$ 4,999	\$ 9,805	\$ 5,629	\$ 16,620	\$ 16,620	\$ 16,620	\$ 16,620
01-541-230	Life & Health Insurance - Roads & Street	\$ 18,244	\$ 32,406	\$ 18,263	\$ 29,404	\$ 29,404	\$ 29,404	\$ 32,918
01-541-240	Worker's Compensation - Roads & Streets	\$ 4,742	\$ 11,736	\$ 5,451	\$ 11,348	\$ 11,348	\$ 11,348	\$ 11,348
		<b>\$ 110,485</b>	<b>\$ 205,411</b>	<b>\$ 117,295</b>	<b>\$ 224,887</b>	<b>\$ 224,887</b>	<b>\$ 224,887</b>	<b>\$ 228,400</b>
<b>01-541-300</b>	<b>ROADS &amp; STREETS - OPERATING EXPENSES</b>							
01-541-305	Contract Labor - Roads & Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-541-310	Professional Services - Roads & Streets	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-541-311	Engineering Services - Roads & Streets	\$ -	\$ 800	\$ 3,290	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-541-315	Inmate Labor - Roads & Streets	\$ 17,249	\$ 18,249	\$ 17,249	\$ 20,249	\$ 20,249	\$ 20,249	\$ 20,249
01-541-400	Travel and Training - Roads & Streets	\$ -	\$ 300	\$ -	\$ 300	\$ 2,000	\$ 2,000	\$ 2,500
01-541-410	Communication Services - Roads & Streets	\$ 634	\$ 540	\$ 479	\$ 540	\$ 540	\$ 540	\$ 540
01-541-430	Utilities - Roads & Streets	\$ 20,980	\$ 25,000	\$ 18,472	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01-541-440	Rentals and Leases - Roads & Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-541-460	Repairs and Maintenance - Roads & Street	\$ 5,169	\$ 8,000	\$ 3,666	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-541-461	Repairs & Maintenance-Equipment - Roads	\$ 5,206	\$ 4,000	\$ 2,536	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01-541-464	Vehicle Fuel - Roads & Streets	\$ 4,431	\$ 5,000	\$ 2,535	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01-541-465	Vehicle Maintenance - Roads & Streets	\$ 1,270	\$ 4,500	\$ 3,095	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01-541-480	Promo Activities & Legal Ads - Roads & S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-541-492	Recording & Other Fees - Roads & Streets	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-541-493	Equipment Rental - Roads & Streets	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-541-510	Office Supplies - Roads & Streets	\$ 744	\$ 250	\$ 690	\$ 500	\$ 500	\$ 500	\$ 500
01-541-520	Operating Supplies - Roads & Streets	\$ 6,013	\$ 10,000	\$ 8,097	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-541-524	Chemicals - Roads & Streets	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
01-541-525	Uniforms - Roads & Streets	\$ -	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ 13,000
01-541-530	Road Materials & Supplies - Roads & Stre	\$ 2,400	\$ 6,500	\$ 5,324	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
01-541-540	Books, Pub., Sub., & Memberships - Roads	\$ 30	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ -
		<b>\$ 65,964</b>	<b>\$ 84,639</b>	<b>\$ 65,712</b>	<b>\$ 97,089</b>	<b>\$ 98,789</b>	<b>\$ 98,789</b>	<b>\$ 112,289</b>
<b>01-541-600</b>	<b>ROADS &amp; STREETS - CAPITAL OUTLAY</b>							
01-541-630	Improvements Other than Building - Roads	\$ -	\$ 122,147	\$ 13,936	\$ -	\$ 40,000	\$ 48,000	\$ 48,000
01-541-640	Machinery & Equipment - Roads & Streets	\$ 2,900	\$ 22,400	\$ 57,445	\$ -	\$ 15,000	\$ -	\$ -
01-541-650	Construction in Progress - Roads & Stree	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 2,900</b>	<b>\$ 144,547</b>	<b>\$ 71,381</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>\$ 179,349</b>	<b>\$ 434,597</b>	<b>\$ 254,387</b>	<b>\$ 321,976</b>	<b>\$ 378,676</b>	<b>\$ 388,689</b>	<b>\$ 388,689</b>



## Polk City Budget Worksheet

### STREETS - 541

Employee ID	Employee	2016-2017 Total Regular Salary	2017-2018 Proposed COLA Increase	2017-2018 Possible Merit Increase	2017-2018 Total Regular Salary	2017-2018 Addl Regular Hours for Events	2017-2018 Overtime Provision	2017-2018 Total Salary	Possible 2017-2018 Hourly Rate
00054	Prestage, Keith	\$ 65,000.00	\$ 1,950.00		\$ 66,950.00	N/A	N/A	\$ 66,950.00	\$ 35.76
00024	Downing, Kelly	\$ 26,250.00	\$ 787.50		\$ 27,037.50	\$ 231.09	\$ 346.63	\$ 27,615.22	\$ 14.44
00010	Harmon, Clifton	\$ 29,292.00	\$ 878.76		\$ 30,170.76	\$ 193.40	\$ 386.80	\$ 30,750.97	\$ 16.12
00065	Andrew Laver	\$ 28,080.00	\$ 842.40		\$ 28,922.40	\$ 185.40	\$ 370.80	\$ 29,478.60	\$ 15.45
	<b>Total Department</b>	<b>\$ 148,622.00</b>	<b>\$ 2,508.66</b>	<b>\$ -</b>	<b>\$ 153,080.66</b>	<b>\$ 609.89</b>	<b>\$ 1,104.24</b>	<b>\$ 154,794.79</b>	

Note: Kelly is underpaid for the job that she is doing; will raise this year and next year to get her in line with what she should be at.

## Polk City Budget Worksheet

**Fund: General**

**Department: 541 - Roads and Streets**

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		FY18 Budget		FY19 Budget	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ -	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.	\$ -	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	Engineering Services	\$ 1,000.00	Engineering Services
315	Inmate Labor	\$ 20,249.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.	\$ 20,249.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
400	Travel and Training	\$ 300.00		\$ -	
410	Communication Services	\$ 540.00	Sprint	\$ 540.00	Sprint
420	Education Reimbursement	\$ -	None Requested	\$ -	None Requested
430	Utilities	\$ 25,000.00	Lakeland Electric, TECO, and Polk City Utilities. Street lighting, etc.	\$ 25,000.00	Lakeland Electric, TECO, and Polk City Utilities. Street lighting, etc.
440	Rentals & Leases	\$ -		\$ -	
460	Repairs & Maintenance	\$ 10,000.00	General maintenance. Plus maintenance of decorative street lights	\$ 10,000.00	General maintenance. Plus maintenance of decorative street lights
461	Repairs & Maintenance- Equipment - Roads	\$ 5,000.00	Routine repairs & maintenance of equipment	\$ 5,000.00	Routine repairs & maintenance of equipment
464	Vehicle Fuel	\$ 5,000.00	Fuel to operate the streets trucks & equipment	\$ 5,000.00	Fuel to operate the streets trucks & equipment
465	Vehicle Maintenance	\$ 5,000.00	Routine maintenance (oil change, brakes, tires, wiper blades).	\$ 5,000.00	Routine maintenance (oil change, brakes, tires, wiper blades).
492	Recording & Other Fees				
493	Equipment Rental	\$ 1,000.00	Renting equipment that is needed to complete task and projects ( dump trucks, pressure washer, wood chipper)	\$ 1,000.00	Renting equipment that is needed to complete task and projects ( dump trucks, pressure washer, wood chipper)
510	Office Supplies	\$ 500.00	Buying pencils, pens, paper. These items are needed for daily tasks.	\$ 500.00	Buying pencils, pens, paper. These items are needed for daily tasks.
520	Operating Supplies	\$ 10,000.00	Daily operating supplies to maintain the department + \$2,000 for a pole saw and 2 weed wackers.	\$ 10,000.00	Daily operating supplies to maintain the department + \$2,000 for a pole saw and 2 weed wackers.
524	Chemicals	\$ 500.00	Buying the needed chemicals to keep lawns green and absent of insects.	\$ 500.00	Buying the needed chemicals to keep lawns green and absent of insects.
530	Road Materials & Supplies	\$ 13,000.00	\$2,500.00 pot hole repair, \$7000.00 Sidewalk repair, stop sign & speed limit signs	\$ 13,000.00	\$2,500.00 pot hole repair, \$7000.00 Sidewalk repair, stop sign & speed limit signs
540	Books, Publications, Subscriptions & Memberships	\$ -		\$ -	
<b>Capital Expenditures</b>					
630	Improvement other than buildings	\$ 122,147.00	Road and street resurfacing - \$85,055.00 for street repair to be paid for with the new local opt gas tax (restricted for paving only) of estimated \$43,000 for FY16, plus \$42,055 restricted new local opt gas tax cash carryforward from FY15.	\$ -	

## Polk City Budget Worksheet

**Fund: General**

**Department: 541 - Roads and 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 eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
640	Machinery & Equipment		Radios	\$ -	
650	Construction in Progress	\$ -	None Requested	\$ -	None Requested

## Polk City Library Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>01-571-100</b>	<b>LIBRARY - PERSONNEL EXPENSES</b>							
01-571-120	Regular Salary - Wages - Library	\$ 58,508	\$ 51,400	\$ 38,555	\$ 53,153	\$ 52,730	\$ 52,730	\$ 52,730
01-571-140	Overtime - Library	\$ 269	\$ 950	\$ 787	\$ 999	\$ 1,014	\$ 1,014	\$ 1,014
01-571-160	Bonuses and Gift Certificates - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-210	Fica Taxes - Library	\$ 4,534	\$ 4,005	\$ 2,954	\$ 4,066	\$ 4,111	\$ 4,111	\$ 4,111
01-571-220	Retirement Contribution - Library	\$ 4,121	\$ 3,176	\$ 2,398	\$ 4,210	\$ 4,257	\$ 4,257	\$ 4,257
01-571-230	Life & Health Insurance - Library	\$ 20,507	\$ 21,840	\$ 15,287	\$ 20,026	\$ 20,026	\$ 20,975	\$ 20,975
01-571-240	Worker's Compensation - Library	\$ 142	\$ 150	\$ 116	\$ 150	\$ 150	\$ 150	\$ 150
		<b>\$ 88,080</b>	<b>\$ 81,521</b>	<b>\$ 60,097</b>	<b>\$ 82,604</b>	<b>\$ 82,288</b>	<b>\$ 83,237</b>	<b>\$ 83,237</b>
<b>01-571-300</b>	<b>LIBRARY - OPERATING EXPENSES</b>							
01-571-310	Professional Services - Library	\$ -	\$ 800	\$ 371	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-571-312	Professional Services - Other - Library	\$ 875	\$ 3,200	\$ 1,720	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
01-571-400	Travel and Training - Library	\$ 275	\$ 1,200	\$ 151	\$ 600	\$ 600	\$ 700	\$ 700
01-571-410	Communication Services - Library	\$ 1,427	\$ 2,200	\$ 261	\$ 2,300	\$ 2,300	\$ 2,500	\$ 2,500
01-571-420	Education Reimbursement - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-430	Utilities - Library	\$ 3,215	\$ 5,000	\$ 2,134	\$ 4,000	\$ 4,000	\$ 4,500	\$ 4,500
01-571-440	Rentals and Leases - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-460	Repairs and Maintenance - Library	\$ 543	\$ 1,000	\$ 242	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-571-470	Printing and Reproduction - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-480	Promo Activities & Legal Ads - Library	\$ 985	\$ 1,500	\$ 929	\$ 2,200	\$ 2,200	\$ 2,500	\$ 2,500
01-571-510	Office Supplies - Library	\$ 1,367	\$ 950	\$ 833	\$ 1,200	\$ 1,200	\$ 1,300	\$ 1,300
01-571-520	Operating Supplies - Library	\$ 3,277	\$ 9,400	\$ 1,755	\$ 7,000	\$ 7,000	\$ 7,500	\$ 7,500
01-571-540	Books, Pub., Sub., & Memberships - Libra	\$ 523	\$ 800	\$ 458	\$ 600	\$ 600	\$ 600	\$ 600
		<b>\$ 12,487</b>	<b>\$ 26,050</b>	<b>\$ 8,855</b>	<b>\$ 23,400</b>	<b>\$ 23,400</b>	<b>\$ 25,100</b>	<b>\$ 25,100</b>
<b>01-571-600</b>	<b>LIBRARY - CAPITAL OUTLAY</b>							
01-571-610	Land - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-620	Buildings - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-630	Improvements Other than Building - Libra	\$ -	\$ -	\$ 920	\$ -	\$ -	\$ -	\$ -
01-571-640	Machinery & Equipment - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-650	Construction in Progress - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-660	Books, Pub.& Library Materials - Library	\$ 11,893	\$ 13,000	\$ 7,476	\$ 14,000	\$ 14,000	\$ 14,500	\$ 14,500
		<b>\$ 11,893</b>	<b>\$ 13,000</b>	<b>\$ 8,396</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>
	<b>DEPARTMENT TOTALS</b>	<b>\$ 112,460</b>	<b>\$ 120,571</b>	<b>\$ 77,348</b>	<b>\$ 120,004</b>	<b>\$ 119,688</b>	<b>\$ 122,837</b>	<b>\$ 122,837</b>

## Polk City Budget Worksheet

LIBRARY - 571

Employee ID	Employee	2016-2017 Total Regular Salary	2017-2018 Proposed COLA Increase	2017-2018 Possible Merit Increase	2017-2018 Total Regular Salary	2017-2018 Addl Regular Hours for Events	2017-2018 Overtime Provision	2017-2018 Total Salary	Possible 2017-2018 Hourly Rate
00052	Suzette Penton	\$ 25,441.00	\$ 763.23	\$ 576.00	\$ 26,780.23	\$ 171.67	\$ 343.34	\$ 27,295.23	\$ 14.31
00007	Pam Peterson	\$ 25,194.00	\$ 755.82		\$ 25,949.82	\$ 166.35	\$ 332.69	\$ 26,448.86	\$ 13.86
	<b>Total Department</b>	<b>\$ 50,635.00</b>	<b>\$ 1,519.05</b>	<b>\$ 576.00</b>	<b>\$ 52,730.05</b>	<b>\$ 338.01</b>	<b>\$ 676.03</b>	<b>\$ 53,744.09</b>	

**Polk City Budget Worksheet**

**Fund: General**

**Department: 571 - Library**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
<b>Line Item #</b>	<b>Line Item Name</b>	<b>Amount Requested</b>	<b>Justification</b>	<b>Amount Requested</b>	<b>Justification</b>
<b>Operating Expenses</b>					
310	Professional Services	\$ 2,000.00	Repair services, cleaning services, Massey's Pest Control - \$172.00, etc. Annual Printing Software Support by Iteam Resources - \$550.00. = \$2,000	\$ 2,000.00	Repair services, cleaning services, Massey's Pest Control - \$172.00, etc. Annual Printing Software Support by Iteam Resources - \$575.00. = \$2,000
312	Professional Services - Other	\$ 2,500.00	Library programs for the Summer reading program - \$1,250.00.	\$ 2,500.00	Library programs for the Summer reading program - \$1,250.00.
400	Travel and Training	\$ 600.00	Continuing staff development of library skills, Florida Library Director's meeting, or State Library Conference.	\$700.00	Continuing staff development of library skills, Florida Library Director's meeting, or State Library Conference.
410	Communication Services	\$ 2,300.00	Phone service with fax capability that library users are paying a fee to utilize.	\$ 2,500.00	Phone service with fax capability that library users are paying a fee to utilize.
420	Education Reimbursement	\$ -	To meet the suggested staff education requirements of the Polk County Library Cooperative.	\$ -	To meet the suggested staff education requirements of the Polk County Library Cooperative.
430	Utilities	\$ 4,000.00	Electric, water, sewer services	\$ 4,500.00	Electric, water, sewer services
440	Rentals & Leases	\$ -		\$ -	
460	Repairs & Maintenance	\$ 1,000.00	Routine maintenance.	\$ 1,000.00	Routine maintenance.
480	Promo Activities & Legal Ads	\$ 2,200.00	Purchase of bookmarks, calendars, items that place the library in users day to day observation and the materials needed for the Christmas parade and Safe Halloween.	\$ 2,500.00	Purchase of bookmarks, calendars, items that place the library in users day to day observation and the materials needed for the Christmas parade and Safe Halloween.
510	Office Supplies	\$ 1,200.00	Supplies needed for general library office needs.	\$ 1,300.00	Supplies needed for general library office needs.
520	Operating Supplies	\$ 7,000.00	Janitorial supplies, operating supplies	\$ 7,500.00	Janitorial supplies, operating supplies
540	Books, Publications, Subscriptions & Memberships	\$ 600.00	Newspaper, magazine subscriptions, Library memberships : American Library Association and Florida Library Association etc.	\$ 600.00	Newspaper, magazine subscriptions, Library memberships : American Library Association and Florida Library Association etc.
<b>Capital Expenditures</b>					
620	Buildings	\$ -		\$ -	
640	Machinery & Equipment	\$ -		\$ -	
660	Books, Publications & Library Materials	\$ 14,000.00	Purchase of new books, other publications and media for children, teens, and adults - to be paid with operating cash.	\$ 14,500.00	Purchase of new books, other publications and media for children, teens, and adults - to be paid with operating cash.

## Polk City Parks Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>	<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Requested</u>	<u>Proposed</u>	
<b>01-572-300</b>	<b>PARKS - OPERATING EXPENSES</b>						
01-572-310	Professional Services	\$ -	\$ -	\$ 480.00	\$ -	\$ -	\$ -
01-572-315	Inmate Labor - Parks	\$ 5,750	\$ 5,750	\$ 5,750	\$ 6,750	\$ 6,750	\$ 6,750
01-572-400	Travel and Training - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-430	Utilities - Parks	\$ 7,711	\$ 8,000	\$ 11,995	\$ 8,000	\$ 8,000	\$ 8,000
01-572-440	Rentals and Leases - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-460	Repairs and Maintenance - Parks	\$ 3,171	\$ 58,000	\$ 52,154	\$ 10,000	\$ 10,000	\$ 10,000
01-572-493	Equipment Rental - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-520	Operating Supplies - Parks	\$ 294	\$ 1,200	\$ 348	\$ 1,200	\$ 1,200	\$ 1,200
		<b>\$ 16,925</b>	<b>\$ 72,950</b>	<b>\$ 70,727</b>	<b>\$ 25,950</b>	<b>\$ 25,950</b>	<b>\$ 25,950</b>
<b>01-572-600</b>	<b>PARKS - CAPITAL OUTLAY</b>						
01-572-610	Land - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-620	Buildings - Parks	\$ -	\$ -	\$ -	\$ -	\$ 24,532	\$ -
01-572-630	Improvements Other than Building - Parks	\$ 901	\$ 11,000	\$ -	\$ 17,000	\$ 15,000	\$ 10,000
01-572-631	City Hall - Improv. O/T Bldgs - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-632	Activity Center - Improv. O/T Bldgs - Pa	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-633	Public Works - Improv. O/T Bldgs - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-640	Machinery & Equipment - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-641	City Hall - Mach. & Equipment - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-642	Activity Center - Mach. & Equipment - Pa	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-643	Public Works - Mach. & Equipment - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-650	Construction in Progress - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-660	Books, Pub.& Library Materials - Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 901</b>	<b>\$ 11,000</b>	<b>\$ -</b>	<b>\$ 17,000</b>	<b>\$ 39,532</b>	<b>\$ 10,000</b>
	<b>DEPARTMENT TOTAL</b>	<b>\$ 17,826</b>	<b>\$ 83,950</b>	<b>\$ 70,727</b>	<b>\$ 42,950</b>	<b>\$ 65,482</b>	<b>\$ 35,950</b>

## Polk City Budget Worksheet

**Fund: General**

**Department: 572 - Parks**

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		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b><i>Operating Expenses</i></b>					
315	inmate labor	\$ 6,750.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.	\$ 6,750.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
430	Utilities	\$ 8,000.00	Lighting for the parks, water and sewer	\$ 8,000.00	Lighting for the parks, water and sewer
460	Repairs & Maintenance	\$ 10,000.00	Regular repairs & maintenance of parks & recreation areas	\$ 10,000.00	Regular repairs & maintenance of parks & recreation areas
493	Equipment Rental	\$ -		\$ -	
520	Operating Supplies	\$ 1,200.00	Operating supplies.	\$ 1,200.00	Operating supplies.
<b><i>Capital Expenditures</i></b>					
630	Improvements Other Than Buildings	\$ 17,000.00	Adult exercise equipment along the Van Fleet Trail, refurbish handball courts, Playground mulch use CDBG Funds, if approved for \$ 7659.	\$ 10,000.00	Future improvements to Freedom Park, 2nd street Park, Fishing Pier and Skatepark
640	Machinery & Equipment	\$ -		\$ -	



## Polk City Special Events Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>	<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Requested</u>	<u>Proposed</u>	<u>Budget</u>
<b>01-574-300</b>	<b>SPECIAL EVENTS - OPERATING EXPENSES</b>						
01-574-310	Professional Services - Spec Events	\$ 696	\$ 800	\$ 1,853	\$ 2,000	\$ 2,000	\$ 2,000
01-574-440	Rentals and Leases - Spec Events	\$ 1,103	\$ 1,300	\$ 475	\$ 800	\$ 800	\$ 1,000
01-574-470	Printing and Reproduction - Spec Events	\$ 680	\$ 900	\$ 892	\$ 1,200	\$ 1,200	\$ 1,500
01-574-480	Promo Activities & Legal Ads - Spec Even	\$ 33	\$ 200	\$ 816	\$ 1,000	\$ 1,000	\$ 1,500
01-574-490	Other Current Charges - Spec Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-574-491	Van Fleet Cycling Challenge - Spec Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-574-520	Operating Supplies - Spec Events	\$ 5,069	\$ 6,000	\$ 3,026	\$ 6,500	\$ 6,500	\$ 7,500
		<u>\$ 7,581</u>	<u>\$ 9,200</u>	<u>\$ 7,061</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>	<u>\$ 13,500</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 7,581</b></u>	<u><b>\$ 9,200</b></u>	<u><b>\$ 7,061</b></u>	<u><b>\$ 11,500</b></u>	<u><b>\$ 11,500</b></u>	<u><b>\$ 13,500</b></u>

## Polk City Budget Worksheet

**Fund: General**

**Department: 574 - Special Events**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ 2,000.00	Sheriff deputies for Christmas parade, swamp-land musci festival,	\$ 2,000.00	Sheriff deputies for Christmas parade.
440	Rentals & Leases	\$ 800.00	This is used for the rental of equipment that the City does not own to use for events the City sponsors. Safe Haven Halloween, Music Festival, Christmas Parade (barricades, etc.), summer activities and food distribution	\$ 1,000.00	This is used for the rental of equipment that the City does not own to use for events the City sponsors. Helium Tank and Moonwalk. Safe Haven Halloween, Music Festival and Christmas Parade.
470	Printing & Reproduction	\$ 1,200.00	Event signs (changing dattes), printing supplies, envelopes, etc.	\$ 1,500.00	Envelopes or other printing supplies needed.
480	Promo Activities & Legal Ads	\$ 1,000.00	Promo activities for city functions such as the Christmas parade, Safe Haven, Music Festiva, summer activities and food distribution.	\$ 1,500.00	Promo activities for city functions such as the Christmas parade, Safe Haven and Music Festival.
490	Other Current Charges	\$ -		\$ -	
491	Van Fleet Cycling Challenge	\$ -	nothing requested	\$ -	Nothing requested
520	Operating Supplies	\$ 6,500.00	Copy Paper, Prizes for games, Santa Gifts, decorations, vendor space materials, etc. All Supplies -- popcorn, candy, etc. Safe Haven Halloween, Music Festival, Christmas Parade, and City-wide Yard Sale. Includes the purchase of 2 dome tents and sponsorship of families at Christmas; also includes smmer activities for children	\$ 7,500.00	Copy Paper, Prizes for games, Santa Gifts, decorations, vendor space materials, etc. All Supplies -- popcorn, candy, etc. Safe Haven Halloween, Music Festival, Christmas Parade, and City-wide Yard Sale. Includes the purchase of 2 dome tents and sponsorship of families at Christmas
640	Machinery & Equipment	\$ -		\$ -	

## Polk City Budget Worksheet

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>		<u>FY18-</u>		<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>	<u>Requested</u>	<u>Proposed</u>	<u>Budget</u>		
<b>01-590-300</b>	<b>NON-DEPARTMENTAL - OPERATING EXPENSES</b>									
01-590-310	Professional Services - Non-Dept	\$ -	\$ 5,318	\$ 5,391	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 38,000	
01-590-311	Engineering Services - Non-Dept	\$ 17,136	\$ 5,000	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
01-590-312	Professional Services - Other - Non-Dept	\$ 8,933	\$ 5,000	\$ 5,682	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,000	
01-590-320	Accounting and Auditing - Non-Dept	\$ 14,864	\$ 13,682	\$ 12,347	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
01-590-420	Education Reimbursement - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-440	Rentals & Leases - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-450	Liability Insurance - Non-Dept	\$ 33,015	\$ 32,209	\$ 35,337	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 38,000	
01-590-520	Operating Supplies - Non-Dept	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-528	Postage - Non-Dept	\$ 919	\$ 3,000	\$ 226	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	
		<b>\$ 74,944</b>	<b>\$ 64,209</b>	<b>\$ 58,982</b>	<b>\$ 106,000</b>	<b>\$ 106,000</b>	<b>\$ 106,000</b>	<b>\$ 106,000</b>	<b>\$ 107,000</b>	
<b>01-590-900</b>	<b>NON-DEPARTMENTAL - OTHER USES</b>									
01-590-920	Transfer to Enterprise Fund - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-930	Transfer to Public Safety Impact Fees Reserves- Non	\$ -	\$ -	\$ -	\$ 64,356	\$ 64,356	\$ 64,356	\$ 64,356	\$ 64,356	
01-590-931	Transfer to Transportation Impact Fees Reserves - Non	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-932	Transfer to Parks & Rec Impact Fees Reserves - Non	\$ -	\$ -	\$ -	\$ 67,510	\$ 67,510	\$ 67,510	\$ 67,510	\$ 67,510	
01-590-933	Transfer to Public Facilities Impact Fees Reserves - N	\$ -	\$ -	\$ -	\$ 85,121	\$ 85,121	\$ 85,121	\$ 85,121	\$ 85,121	
01-590-940	Reserves - Unrestricted Reserves - Non-Dept	\$ -	\$ 22,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-941	Reserves - Emergencies and Contingencies - Non-De	\$ -	\$ -	\$ 2,211	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-942	Reserves - Capital Outlay Purchases - Non-Dept	\$ -	\$ -	\$ -	\$ 70,813	\$ 61,219	\$ 61,219	\$ 61,219	\$ 47,407	
01-590-950	Transfer to Restricted Streets Paving	\$ -	\$ -	\$ -	\$ 8,379	\$ 8,379	\$ 8,379	\$ 8,379	\$ 48,379	
01-590-951	Transfer to Restricted Building Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-991	Aids to Private Organizations - Non-Dept	\$ 250	\$ 500	\$ 1,250	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	
01-590-992	Unemployment Claims - Non-Dept	\$ 1,925	\$ 2,500	\$ 1,375	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
01-590-993	Transfer to Reserve - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-994	Bank Fees - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-995	Refund of Overpayments - Non-Dept	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-996	Bad Debt - Non-Dept	\$ (1,291)	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
01-590-997	Other - Employee Settlements - Non Dept	\$ -	\$ -	\$ 3,000	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
01-590-998	Fund Balance - Out of Balance - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-999	Other - Non-Operating Charges - Non-Dept	\$ 3,817	\$ 5,500	\$ 2,386	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
		<b>\$ 4,796</b>	<b>\$ 33,977</b>	<b>\$ 10,222</b>	<b>\$ 313,179</b>	<b>\$ 303,585</b>	<b>\$ 303,585</b>	<b>\$ 303,585</b>	<b>\$ 329,773</b>	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 79,740</b>	<b>\$ 98,186</b>	<b>\$ 69,205</b>	<b>\$ 419,179</b>	<b>\$ 409,585</b>	<b>\$ 409,585</b>	<b>\$ 409,585</b>	<b>\$ 436,773</b>	

## Polk City Budget Worksheet

**Fund: General**

**Department: 590 - Non-Departmental**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		FY18 Budget		FY19 Budget	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ 37,000.00	Summit Professional Services -- Grant Writing, other misc. services	\$ 38,000.00	Other misc services.
311	Engineering Services	\$ 8,000.00	Misc engineering services not expensed to any other General Fund department.	\$ 8,000.00	Misc engineering services not expensed to any other General Fund department.
312	Professional Services - Other	\$ 7,000.00	website host - \$990 (3000 -GF 33% and EF 67%)for Web Hosting. ADG Software & Hardware Maintenance \$2310 (\$7,000 -GF 33% and E.F. 67%).Plus \$1,200.00 for the WIPP utility online payment portal software and maintenance.	\$ 8,000.00	Civic Plus - \$5,897 x 33% = \$1,946 for Web Hosting. Microsoft Outlook Annual Recurring Cost = \$2,039.00. MCSJ Software & Hardware Maintenance \$13,000 x 33% - \$4,290. The Civic Plus and Edmunds expenses are expensed between the GF (33%) and EF (67%). Plus \$525 to Wells Fargo (bond annual registrar/paying agent).
320	Accounting & Auditing	\$ 15,000.00	George Cotellis - \$14,000 x 33% = \$4,620. Brynjulfson CPA - \$28,200 x 33% = \$9,306 (Includes addl cost for supplemental info). Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%).	\$ 15,000.00	George Cotellis - \$14,000 x 33% = \$4,620. Brynjulfson CPA - \$32,000 x 33% = \$10,5860 (Includes addl cost for CDBG single audit). Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%).
440	Rentals & Leases	\$ -		\$ -	
450	Liability Insurance	\$ 36,000.00	PGIT Property and General Liability Insurance - This is expensed between the General and Enterprise Funds.	\$ 38,000.00	PGIT Property and General Liability Insurance - This is expensed between the General and Enterprise Funds.
520	Operating Supplies	\$ -		\$ -	
528	Postage	\$ 3,000.00	Postage Expense - General Fund departments, etc.	\$ -	Postage Expense - General Fund departments, etc.
<b>Other Uses</b>					
920	Transfer to Enterprise Fund	\$ -		\$ -	
930	Transfer to Public Safety Impact Fees Restricted Cash Account	\$ 35,644.00		\$ 35,644.00	
931	Transfer to transportation Impact Fees Restricted Cash Account	\$ -		\$ -	
932	Transfer to Parks & Recreation Impact Fees Restricted Cash Account	\$ 18,723.00		\$ 18,723.00	
933	Transfer to Public Facilities Impact Fees Restricted Cash Account	\$ 31,464.00		\$ 31,464.00	

## Polk City Budget Worksheet

**Fund: General**

**Department: 590 - Non-Departmental**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		FY18 Budget		FY19 Budget	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
940	Reserves - Unrestricted Reserves	\$ -		\$ -	
941	Reserves - Emergencies and Contingencies Reserves	\$ -		\$ -	
942	Reserves - Capital Outlay Purchases	\$ -		\$ -	
950	Transfer to Restricted Streets Paving	\$ 48,379.00		\$ 48,379.00	
951	Transfer to Restricted Building Permits	\$ -		\$ -	
991	Aids to Private Organizations.	\$ 500.00	Donations	\$ 500.00	Donations
992	Unemployment Claims.	\$ 2,500.00	Estimated unemployment claims.	\$ 2,500.00	Estimated unemployment claims.
994	Bank Fees.	\$ -	Bank Service charges on the following bank accounts: General Fund.	\$ -	Bank Service charges on the following bank accounts: General Fund.
995	Refund of Overpayments	\$ -	To refund credit balances on closed utility accounts.	\$ -	To refund credit balances on closed utility accounts.
996	Bad Debt Expense	\$ 3,000.00	Utility account balances realized as uncollectable (garbage, stormwater, or utility tax).	\$ 3,000.00	Utility account balances realized as uncollectable (garbage, stormwater, or utility tax).
999	Other Non-Operating Charges.	\$ 5,500.00	Other miscellaneous charges that don't belong in any other General Fund departmental expense accounts. (Joe G. Tedder postage exp for tax bills, King Groves Polk City taxes, Polk County BOCC tax increment billing, etc.).	\$ 5,500.00	Other miscellaneous charges that don't belong in any other General Fund departmental expense accounts. (Joe G. Tedder postage exp for tax bills, King Groves Polk City taxes, Polk County BOCC tax increment billing, etc.).

# ENTERPRISE FUND

## Revenues



**Polk City Budget  
Enterprise Fund Revenues**

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 - 07/07/2017 YTD Actual</u>	<u>FY18 - Dept Requested</u>	<u>FY18- Proposed</u>	<u>Estimated FY19 Budget</u>
<b>05-324-000</b>	<b>IMPACT FEES</b>						
05-324-210	Water Impact Fees	\$ 93,141	\$ 34,940	\$ 72,760	\$ 43,656	\$ 43,656	\$ 50,932
05-324-220	Sewer Impact Fees	\$ 301,379	\$ 88,300	\$ 241,860	\$ 145,166	\$ 145,166	\$ 169,302
		<b>\$ 394,520</b>	<b>\$ 123,240</b>	<b>\$ 314,620</b>	<b>\$ 188,822</b>	<b>\$ 188,822</b>	<b>\$ 220,234</b>
<b>05-325-000</b>	<b>SPECIAL ASSESSMENTS</b>						
05-325-110	Connection Fees - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-325-111	Connection Fees - Water (Permits - Cash Basis)	\$ 55,680	\$ 16,965	\$ 55,745	\$ 33,447	\$ 40,000	\$ 40,000
05-325-112	Connection Fees - Water (Utility Billing - Accrual)	\$ 4,350	\$ -	\$ 1,305	\$ -	\$ -	\$ -
05-325-210	Readiness to Serve Charge - Sewer	\$ 99,717	\$ 94,452	\$ 67,041	\$ 42,056	\$ 42,056	\$ 21,028
05-325-211	Readiness to Serve Charge - Water	\$ 53,421	\$ 49,014	\$ 38,197	\$ 26,865	\$ 26,865	\$ 13,433
		<b>\$ 213,168</b>	<b>\$ 160,431</b>	<b>\$ 162,287</b>	<b>\$ 102,368</b>	<b>\$ 108,921</b>	<b>\$ 74,461</b>
<b>05-329-000</b>	<b>OTHER PERMITS AND FEES</b>						
05-329-200	Other Lic./Fees/Permits	\$ 2,957	\$ 1,000	\$ 4,632	\$ 1,000	\$ 1,000	\$ 1,000
		<b>\$ 2,957</b>	<b>\$ 1,000</b>	<b>\$ 4,632</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>05-331-000</b>	<b>GRANTS &amp; AIDS - FEDERAL</b>						
05-331-310	Water Supply System Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-350	Sewer/Wastewater Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-510	CDBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-520	CDBG - SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>05-334-000</b>	<b>GRANTS &amp; AIDS - STATE</b>						
05-334-900	CIBR Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>05-340-000</b>	<b>CHARGES FOR SERVICES</b>						
05-340-100	Back Flow Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-200	Monthly Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-300	Water Utility Revenue	\$ 933,046	\$ 914,428	\$ 694,861	\$ 1,020,000	\$ 1,020,000	\$ 1,050,600
05-340-500	Sewer Utility Revenue	\$ 861,946	\$ 896,848	\$ 625,813	\$ 952,382	\$ 952,382	\$ 980,954
		<b>\$ 1,794,992</b>	<b>\$ 1,811,276</b>	<b>\$ 1,320,674</b>	<b>\$ 1,972,382</b>	<b>\$ 1,972,382</b>	<b>\$ 2,031,554</b>
<b>05-359-000</b>	<b>OTHER JUDGEMENTS, FINES, &amp; FORFEITURES</b>						
05-359-100	Other Fines and/or Forfeitures	\$ 31,445	\$ 30,038	\$ 26,415	\$ 25,000	\$ 25,000	\$ 23,000
05-359-200	Non Sufficient Funds	\$ 1,030	\$ 900	\$ 700	\$ 500	\$ 500	\$ 500
05-359-300	Late Fees	\$ 27,846	\$ 30,000	\$ 22,575	\$ 30,000	\$ 30,000	\$ 28,000
		<b>\$ 60,321</b>	<b>\$ 60,938</b>	<b>\$ 49,690</b>	<b>\$ 55,500</b>	<b>\$ 55,500</b>	<b>\$ 51,500</b>
<b>05-361-000</b>	<b>INTEREST INCOME</b>						
05-361-100	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Polk City Budget  
Enterprise Fund Revenues**

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 - 07/07/2017 YTD Actual</u>	<u>FY18 - Dept Requested</u>	<u>FY18- Proposed</u>	<u>Estimated FY19 Budget</u>
<b>05-365-000</b>	<b>SALE OF SURPLUS MATERIALS AND SCRAP</b>						
05-365-100	Sales of Surplus Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>05-366-000</b>	<b>CONTRIBUTIONS &amp; DONATIONS - PRIVATE SOURCES</b>						
05-366-100	Private Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>05-369-000</b>	<b>OTHER MISCELLANEOUS INCOME</b>						
05-369-100	Misc. Income	\$ 705	\$ 500	\$ 382	\$ 350	\$ 350	\$ 350
05-369-110	Refund of Overpayments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-111	Cash Drawer Overage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-400	Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-700	Misc - Income - Reimbursement - Invoiced	\$ 1,709	\$ -	\$ 785	\$ -	\$ -	\$ -
		<u>\$ 2,414</u>	<u>\$ 500</u>	<u>\$ 1,166</u>	<u>\$ 350</u>	<u>\$ 350</u>	<u>\$ 350</u>
<b>05-381-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS IN</b>						
05-381-100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-381-900	Cash Carry Forward	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>05-385-000</b>	<b>BOND PROCEEDS</b>						
05-385-100	Bond Proceeds - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-385-101	Bond Proceeds - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>05-386-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS</b>						
05-386-100	USDA Grant Proceeds - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-386-101	USDA Grant Proceeds - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>TOTAL ENTERPRISE FUND REVENUES</b>	<u><b>\$ 2,468,372</b></u>	<u><b>\$ 2,162,385</b></u>	<u><b>\$ 1,853,070</b></u>	<u><b>\$ 2,320,422</b></u>	<u><b>\$ 2,326,975</b></u>	<u><b>\$ 2,379,099</b></u>



# ENTERPRISE FUND

## Expenditures



## Polk City Water Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY17 -</u>			<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
		<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>07/07/2017 YTD</u>	<u>Actual</u>	<u>Requested</u>	
<b>05-533-100</b>	<b>WATER OPERATIONS - PERSONNEL EXPENSES</b>						
05-533-120	Regular Salary - Wages - Water Oper	\$ 62,100	\$ 60,824	\$ 45,440	\$ 106,329	\$ 106,329	\$ 106,329
05-533-130	Other Salaries and Wages - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-140	Overtime - Water Oper	\$ 164	\$ 1,170	\$ 442	\$ 2,045	\$ 2,045	\$ 2,045
05-533-160	Bonuses and Gift Certificates - Water Op	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-210	Fica Taxes - Water Oper	\$ 4,644	\$ 4,744	\$ 3,522	\$ 8,741	\$ 8,741	\$ 8,741
05-533-220	Retirement Contribution - Water Oper	\$ 11,033	\$ 4,663	\$ 3,602	\$ 9,049	\$ 9,049	\$ 9,049
05-533-230	Life & Health Insurance - Water Oper	\$ 17,870	\$ 20,321	\$ 16,124	\$ 37,558	\$ 37,558	\$ 43,636
05-533-240	Worker's Compensation - Water Oper	\$ 150	\$ 210	\$ 143	\$ 7,705	\$ 7,705	\$ 7,705
		<b>\$ 95,961</b>	<b>\$ 91,932</b>	<b>\$ 69,273</b>	<b>\$ 171,427</b>	<b>\$ 171,427</b>	<b>\$ 177,505</b>
<b>05-533-300</b>	<b>WATER OPERATIONS - OPERATING EXPENSES</b>						
05-533-305	Contract Labor - Water Oper	\$ 215,688	\$ 231,250	\$ 192,814	\$ 58,969	\$ 58,969	\$ -
05-533-310	Professional Services - Water Oper	\$ 2,202	\$ 4,100	\$ 2,610	\$ 15,000	\$ 15,000	\$ 41,000
05-533-311	Engineering Services - Water Oper	\$ 5,493	\$ 25,000	\$ 325	\$ 25,000	\$ 25,000	\$ 30,000
05-533-312	Professional Services - Other - Water Op	\$ 9,714	\$ 20,000	\$ 3,479	\$ 20,000	\$ 20,000	\$ 20,000
05-533-315	Inmate Labor - Water Oper	\$ 11,499	\$ 11,499	\$ 11,499	\$ 11,499	\$ 11,499	\$ 11,499
05-533-400	Travel and Training - Water Oper	\$ 95	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
05-533-410	Communication Services - Water Oper	\$ 997	\$ 1,500	\$ 710	\$ 1,500	\$ 1,500	\$ 1,500
05-533-420	Education Reimbursement - Water Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-430	Utilities - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-431	Mt. Olive WTP - Utilities - Water Oper	\$ 4,339	\$ 6,600	\$ 3,663	\$ 6,900	\$ 6,900	\$ 6,900
05-533-432	Commonwealth WTP - Utilities - Water Oper	\$ 2,424	\$ 4,650	\$ 347	\$ 4,620	\$ 4,620	\$ 4,620
05-533-433	V. Matt Williams WTP - Utilities - Water Oper	\$ 6,839	\$ 11,000	\$ 6,780	\$ 12,000	\$ 12,000	\$ 12,000
05-533-440	Rentals and Leases - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-460	Repairs and Maintenance - Water Oper	\$ 8,592	\$ 30,000	\$ 13,366	\$ 40,000	\$ 40,000	\$ 40,000
05-533-461	Mt. Olive WTP - Repairs & Maint - Water Oper	\$ 733	\$ 22,000	\$ 572			\$ -
05-533-462	Commonwealth WTP - Repairs & Maint - Water Op	\$ -	\$ -	\$ 7	\$ 8,000	\$ 8,000	\$ 8,000
05-533-463	V. Matt Williams WTP - Repairs & Maint - Water Op	\$ 6,111	\$ 35,000	\$ 640	\$ 8,000	\$ 8,000	\$ 8,000
05-533-464	Vehicle Fuel - Water Oper	\$ 1,008	\$ 6,600	\$ 580	\$ 6,600	\$ 6,600	\$ 3,300
05-533-465	Vehicle Maintenance - Water Oper	\$ 322	\$ 4,000	\$ 3,413	\$ 6,000	\$ 6,000	\$ 4,000
05-533-470	Printing and Reproduction - Water Oper	\$ 1,015	\$ 600	\$ -	\$ 600	\$ 600	\$ 600
05-533-490	Other Current Charges - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-492	Recording & Other Fees - Water Oper	\$ 4,300	\$ 2,500	\$ 4,300	\$ 2,500	\$ 2,500	\$ 2,500
05-533-493	Equipment Rental - Water Oper	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
05-533-510	Office Supplies - Water Oper	\$ 464	\$ 500	\$ 296	\$ 575	\$ 575	\$ 575
05-533-520	Operating Supplies - Water Oper	\$ 52,958	\$ 20,000	\$ 47,088	\$ 30,000	\$ 30,000	\$ 30,000
05-533-524	Chemicals - Water Oper	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 11,000
05-533-525	Uniforms - Water Oper	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
05-533-526	Meter Supplies - Water Oper	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
05-533-530	Road Materials & Supplies - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-540	Books, Pub., Sub., & Memberships - Water	\$ 560	\$ 2,500	\$ 771	\$ 3,000	\$ 3,000	\$ 3,000
		<b>\$ 335,353</b>	<b>\$ 443,799</b>	<b>\$ 293,261</b>	<b>\$ 315,763</b>	<b>\$ 315,763</b>	<b>\$ 284,494</b>

## Polk City Water Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated FY19</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>05-533-600</b>	<b>WATER OPERATIONS - CAPITAL OUTLAY</b>							
05-533-605	Depreciation Expense - Water Oper	\$ 116,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-620	Buildings - Water	\$ -	\$ -	\$ 1,944	\$ -	\$ -	\$ -	\$ -
05-533-630	Improvements Other than Building - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-631	Improvements Other than Bldg - CDBG Exps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-634	SCADA System - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-640	Machinery & Equipment - Water Oper	\$ -	\$ 7,500	\$ 11,982	\$ 2,500	\$ 2,500	\$ 2,500	\$ 5,000
05-533-641	Mt. Olive WTP - Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000
05-533-642	Commonwealth WTP - Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-643	V. Matt Williams WTP - Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-650	Construction In Progress - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 116,757</u>	<u>\$ 7,500</u>	<u>\$ 13,926</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>		<u>\$ 135,000</u>
<b>05-533-700</b>	<b>WATER OPERATIONS - DEBT SERVICE</b>							
05-533-710	Principal - Water Oper	\$ -	\$ 69,529	\$ 20,466	\$ 72,382	\$ 72,382	\$ 72,382	\$ 74,110
05-533-720	Interest - Water Oper	\$ 102,959	\$ 100,966	\$ 51,993	\$ 98,923	\$ 98,923	\$ 98,923	\$ 96,796
05-533-730	Other Debt Service Costs - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-733	Mandated Reserve - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 102,959</u>	<u>\$ 170,495</u>	<u>\$ 72,459</u>	<u>\$ 171,305</u>	<u>\$ 171,305</u>		<u>\$ 170,906</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 651,031</b></u>	<u><b>\$ 713,726</b></u>	<u><b>\$ 448,918</b></u>	<u><b>\$ 660,996</b></u>	<u><b>\$ 660,995</b></u>		<u><b>\$ 767,906</b></u>

## Polk City Budget Worksheet

### WATER OPERATIONS - 533

Employee ID	Employee	2016-2017 Total Regular Salary	2017-2018 Proposed COLA Increase	2017-2018 Possible Merit Increase	2017-2018 Total Regular Salary	2017-2018 Addl Regular Hours for Events	2017-2018 Overtime Provision	2017-2018 Total Salary	Possible 2017-2018 Hourly Rate
00058	Hall, Chasity	\$ 31,434.00	\$ 943.02	\$ -	\$ 32,377.02	\$ 207.55	\$ 415.09	\$ 32,999.66	\$ 17.30
00031	McKinney, Kathy	\$ 29,390.40	\$ 881.71	\$ -	\$ 30,272.11	\$ 194.05	\$ 388.10	\$ 30,854.27	\$ 16.17
								\$ -	
*	Meter Tech/Reader	\$ 22,620.00	\$ -	\$ -	\$ 22,620.00	\$ -	\$ 435.00	\$ 23,055.00	\$ 14.50
								\$ -	
	Meter Tech/Reader	\$ 21,060.00	\$ -	\$ -	\$ 21,060.00	\$ -	\$ 405.00	\$ 21,465.00	\$ 13.50
	<b>Total Department</b>	<b>\$ 104,504.40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,329.13</b>	<b>\$ 401.60</b>	<b>\$ 1,643.19</b>	<b>\$ 108,373.92</b>	

## Polk City Budget Worksheet

**Fund: Enterprise**

**Department: 533 - Water Operations**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		FY18 Budget		FY19 Budget	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
305	Contract Labor	\$ 235,875.00	Annual contract for Utility Operations Contractor. This expense is split evenly with the Sewer operations department (535).	\$ -	Annual contract for Utility Operations Contractor. This expense is split evenly with the Sewer operations department (535).
310	Professional Services	\$ 20,000.00	Lab Services, ERC Analysis, special reporting, testing, annual inspections, etc. - \$2,500.00., and other misc	\$ 41,000.00	Misc services needed outside of the Utility Operations Contractor contract. Example: special reporting, testing, annual inspections, etc. - \$2,500.00., and other misc
311	Engineering Services	\$ 25,000.00	Continuation of as-builts and replacement of water lines	\$ 30,000.00	Continuation of as-builts and replacement of water lines
312	Professional Services - Other	\$ 20,000.00	Online Collections for utility deposit determinations- \$1,800. Misc professional services - \$2,500. \$1,500.00 for the Master Meter maintenance for the handheld & software, and generator inspections -\$2,035	\$ 20,000.00	Online Collections for utility deposit determinations- \$1,800. Misc professional services - \$2,500. \$1,500.00 for the Master Meter maintenance for the handheld & software, and generator inspections -\$2,035
315	Inmate Labor	\$ 11,499.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.	\$ 11,499.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
400	Travel and Training	\$ 500.00	Utiling billing training/customer service, etc.	\$ 500.00	Utiling billing training/customer service, etc.
410	Communication Services	\$ 1,500.00	Nextel and Brighthouse services.	\$ 1,500.00	Brighthouse services.
420	Education Reimbursement	\$ -		\$ -	
431	Mt. Olive WTP - Utilities	\$ 6,900.00	Electric	\$ 6,900.00	Electric
432	Cardinal Hill WTP - Utilities	\$ 4,620.00	Electric	\$ 4,620.00	Electric
433	V. Matt Williams WTP - Utilities	\$ 12,000.00	Electric	\$ 12,000.00	Electric
460	Repairs & Maintenance	\$ 40,000.00	Possible repair and maintenance above the Aquarina contract, Generator maintenance,	\$ 40,000.00	Possible repair and maintenance above the Aquarina contract, Generator maintenance,
461	Mt. Olive WTP - Repairs & Maint	\$ 25,000.00	set aside in reserves for tank replacement (2017-2019)	\$ -	
462	Commonwealth WTP - Repairs & Maint	\$ 8,000.00	Commonwealth WTP MCC-upgrade and replacement	\$ 8,000.00	Commonwealth WTP MCC-upgrade and replacement
463	V. Matt Williams WTP - Repairs & Maint	\$ 8,000.00	Half of the MCC upgrade and replacement	\$ 8,000.00	Half of the MCC upgrade and replacement
464	Vehicle Fuel	\$ 6,600.00	fuel/gas for vehicles and equipment outside of contract; Matt Williams WTP generator fuel	\$ 3,300.00	fuel/gas for vehicles and equipment outside of contract; Matt Williams WTP generator fuel
465	Vehicle Maintenance	\$ 6,000.00	vehicle and equipment repair	\$ 4,000.00	vehicle and equipment repair
470	Printing & Reproduction	\$ 600.00	Payment receipt books, accounts payable checks, deposit slips, etc.	\$ 600.00	Payment receipt books, accounts payable checks, deposit slips, etc.
492	Recording & Other Fees	\$ 2,500.00	Annual water license fees to Polk County Health Dept	\$ 2,500.00	Annual water license fees to Polk County Health Dept
493	Equipment Rental	\$ 4,000.00	generator for WTP if emergency	\$ 4,000.00	generator for WTP if emergency

## Polk City Budget Worksheet

**Fund: Enterprise**

**Department: 533 - Water Operations**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		<b>FY18 Budget</b>		<b>FY19 Budget</b>	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
510	Office Supplies	\$ 575.00	general office supplies	\$ 575.00	general office supplies
520	Operating Supplies	\$ 20,000.00	Meters and brass hardware and Janitorial supplies	\$ 30,000.00	Meters and brass hardware and Janitorial supplies
524	Chemicals	\$ -		\$ -	
540	Books, Publications, Subscriptions & Memberships	\$ 3,000.00	Dues for Florida Rural Water Assoc, etc. Water Use Permit Renewal.	\$ 3,000.00	Dues for Florida Rural Water Assoc, etc. Water Use Permit Renewal.
<b>Capital Expenditures</b>					
630	Improvements Other Than Buildings	\$ -		\$ -	
631	Improvements Other than Bldg - CDBG Exps	\$ -		\$ -	
640	Machinery & Equipment	\$ 2,500.00	Installment for fleet replacement (1/2 water, 1/2 sewer)	\$ 5,000.00	Installment for fleet replacement (1/2 water, 1/2 sewer)
641	Mt. Olive WTP - Machinery & Equipment	\$ -		\$ -	
642	Commonwealth WTP - Machinery & Equipment				
643	V.Matt Williams - Machinery & Equipment				
650	Construction in Progress	\$ -		\$ -	
<b>Debt Service</b>					
710	Principal	\$ 72,382.00	Fifth Third Bank Revenue Bond - \$51,345.00 and Tax Exempt Leasing - 21,037.00	\$ 74,109.99	Fifth Third Bank Revenue Bond - \$52,486.00 and Tax Exempt Leasing - 21623.99
720	Interest	\$ 98,923.37	Fifth Third Bank Revenue Bond - \$96,475.54 and Tax Exempt Leasing - 2,447.83	\$ 96,796.18	Fifth Third Bank Revenue Bond - \$94,935.14 and Tax Exempt Leasing - \$1860.99
733	Mandated Reserve	\$ -	The mandated reserve has been met (2016)	\$ -	The mandated reserve has been met (2016)

## Polk City Sewer Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>	<u>Requested</u>	<u>Proposed</u>	<u>FY19 Budget</u>
<b>05-535-100</b>	<b>SEWER OPERATIONS - PERSONNEL EXPENSES</b>							
05-535-120	Regular Salary - Wages - Water Oper					\$ 91,718	\$ 91,718	\$ 122,291
05-535-130	Other Salaries and Wages - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-140	Overtime - Water Oper					\$ 653	\$ 653	\$ 653
05-535-160	Bonuses and Gift Certificates - Water Op		\$ -			\$ -	\$ -	\$ -
05-535-210	Fica Taxes - Water Oper					\$ 7,066	\$ 7,066	\$ 9,498
05-535-220	Retirement Contribution - Water Oper					\$ 7,316	\$ 7,316	\$ 9,833
05-535-230	Life & Health Insurance - Water Oper					\$ 24,169	\$ 24,169	\$ 31,863
05-535-240	Worker's Compensation - Water Oper					\$ 11,243	\$ 11,243	\$ 11,243
						\$ 142,165	\$ 142,165	\$ 185,380
<b>05-535-300</b>	<b>SEWER OPERATIONS - OPERATING EXPENSES</b>							
05-535-305	Contract Labor - Sewer Oper	\$ 215,688	\$ 231,250	\$ 192,708	\$ 58,969	\$ 58,969	\$ 58,969	\$ -
05-535-310	Professional Services - Sewer Oper	\$ 1,760	\$ 2,500	\$ 4,170	\$ 26,000	\$ 26,000	\$ 26,000	\$ 25,000
05-535-311	Engineering Services - Sewer Oper	\$ 25,947	\$ 18,000	\$ 16,033	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
05-535-312	Professional Services - Other - Sewer Op	\$ 1,900	\$ 14,000	\$ 2,190	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
05-535-315	Inmate Labor - Sewer Oper	\$ 11,499	\$ 11,499	\$ 11,499	\$ 11,499	\$ 11,499	\$ 11,499	\$ 11,499
05-535-400	Travel and Training - Sewer Oper	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
05-535-410	Communication Services - Sewer Oper	\$ 715	\$ 900	\$ 595	\$ 900	\$ 900	\$ 900	\$ 900
05-535-411	Cardinal Hill WWTP - Communications - Sewer	\$ 503	\$ 1,000	\$ 351	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
05-535-412	Mt. Olive WWTP - Communications - Sewer	\$ 2,382	\$ 2,400	\$ 1,985	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
05-535-430	Utilities - Sewer Oper	\$ 3,328	\$ 3,300	\$ 2,347	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
05-535-431	Cardinal Hill WWTP - Utilities - Sewer Oper	\$ 16,252	\$ 18,000	\$ 15,203	\$ 19,800	\$ 19,800	\$ 19,800	\$ 19,800
05-535-432	Mt. Olive WWTP - Utilities - Sewer Oper	\$ 8,946	\$ 10,000	\$ 6,960	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
05-535-440	Rentals and Leases - Sewer Oper	\$ -	\$ -	\$ 4,033	\$ -	\$ -	\$ -	\$ -
05-535-450	Liability Insurance - Sewer Oper		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-460	Repairs and Maintenance - Sewer Oper	\$ 32,694	\$ 70,000	\$ 50,800	\$ 90,000	\$ 90,000	\$ 90,000	\$ 85,000
05-535-462	Cardinal Hill - Repairs & Maint - Sewer Oper	\$ 2,725	\$ 20,000	\$ 1,701	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
05-535-464	Vehicle Fuel - Sewer Oper	\$ 1,043	\$ 5,000	\$ 580	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
05-535-465	Vehicle Maintenance - Sewer Oper	\$ 322	\$ 3,400	\$ 5,274	\$ 3,400	\$ 3,400	\$ 3,400	\$ 6,000
05-535-470	Printing and Reproduction - Sewer Oper	\$ 931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-490	Other Current Charges - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-492	Recording & Other Fees - Sewer Oper	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
05-535-493	Equipment Rental - Sewer Oper	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
05-535-510	Office Supplies - Sewer Oper	\$ 224	\$ 550	\$ 160	\$ 1,550	\$ 1,550	\$ 1,550	\$ 550
05-535-520	Operating Supplies - Sewer Oper	\$ 955	\$ 2,000	\$ 1,081	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
05-535-524	Chemicals - Sewer Oper	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 11,000
05-535-525	Uniforms - Sewer Oper	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
05-535-530	Road Materials & Supplies - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-540	Books, Pub., Sub., & Memberships - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 327,812	\$ 419,799	\$ 317,672	\$ 321,318	\$ 321,318	\$ 321,318	\$ 260,949

## Polk City Sewer Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>05-535-600</b>	<b>SEWER OPERATIONS - CAPITAL OUTLAY</b>							
05-535-605	Depreciation Expense - Sewer Oper	\$ 211,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-610	Land - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-620	Buildings - Sewer Oper	\$ -	\$ -	\$ 1,944	\$ -	\$ -	\$ -	\$ -
05-535-630	Improvements Other than Building - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-640	Machinery & Equipment - Sewer Oper	\$ 8,570	\$ 13,317	\$ 26,149	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
05-535-641	Cardinal Hill WWTP - Machinery & Equip	\$ -	\$ 7,500	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
05-535-650	Construction In Progress - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ 32,000	\$ 32,000	\$ -
05-535-660	Books, Pub.& Library Materials - Sewer O	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 220,564</u>	<u>\$ 20,817</u>	<u>\$ 28,093</u>	<u>\$ 29,500</u>	<u>\$ 61,500</u>		<u>\$ 29,500</u>



## Polk City Sewer Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 -</u>		<u>FY18 - Dept</u>	<u>FY18-</u>	<u>Estimated</u>
				<u>07/07/2017 YTD</u>	<u>Actual</u>			
<b>05-535-700</b>	<b>SEWER OPERATIONS - DEBT SERVICE</b>							
05-535-710	Principal - Sewer Oper	\$ -	\$ 282,566	\$ 57,966	\$ 293,113	\$ 293,113	\$ 389,868	
05-535-720	Interest - Sewer Oper	\$ 404,119	\$ 388,848	\$ 194,773	\$ 381,045	\$ 381,045	\$ 352,937	
05-535-730	Other Debt Service Costs - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
05-535-733	Mandated Reserve - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<u>\$ 404,119</u>	<u>\$ 671,414</u>	<u>\$ 252,739</u>	<u>\$ 674,158</u>	<u>\$ 674,158</u>	<u>\$ 742,805</u>	
	<b>DEPARTMENT TOTAL</b>	<b><u>\$ 952,495</u></b>	<b><u>\$ 1,112,030</u></b>	<b><u>\$ 598,504</u></b>	<b><u>\$ 1,167,141</u></b>	<b><u>\$ 1,199,141</u></b>	<b><u>\$ 1,033,254</u></b>	

## Polk City Budget Worksheet

### SEWER OPERATIONS - 535

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Employee ID	Employee	2016-2017 Total Regular Salary	2017-2018 Proposed COLA Increase	2017-2018 Possible Merit Increase	2017-2018 Total Regular Salary	2017-2018 Addl Regular Hours for Events	2017-2018 Overtime Provision	2017-2018 Total Salary	Possible 2017-2018 Hourly Rate
	Water/Wastewater Lead Operator	\$ 35,100.00	\$ -	\$ -	\$ 35,100.00	\$ -	\$ -	\$ 35,100.00	\$ 23.08
	WW Plant Operator	\$ 30,368.00	\$ -	\$ -	\$ 30,368.00	\$ -	\$ 350.46	\$ 30,718.46	\$ 19.47
	Field Tech	\$ 26,250.00	\$ -	\$ -	\$ 26,250.00	\$ -	\$ 302.94	\$ 26,552.94	\$ 16.83
	<b>Total Department</b>	<b>\$ 91,718.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,718.00</b>	<b>\$ -</b>	<b>\$ 653.40</b>	<b>\$ 92,371.40</b>	

## Polk City Budget Worksheet

**Fund: Enterprise**

**Department: 535 - Sewer 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 eight-digit number.

		FY18 Budget		FY19 Budget	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
305	Contract Labor	\$ 235,875.00	Annual contract for Utility Operations Contractor. This expense is split evenly with the Sewer operations department (533).	\$ 235,875.00	Annual contract for Utility Operations Contractor. This expense is split evenly with the Sewer operations department (533).
310	Professional Services	\$ 43,500.00	Misc services needed -- lab services, sludge hauling, special reporting, testing, annual inspections, etc. - \$2,500.00.	\$ 2,500.00	Misc services needed outside of the Utility Operations Contractor contract. Example: special reporting, testing, annual inspections, etc. - \$2,500.00.
311	Engineering Services	\$ 20,000.00	Misc engineering services.	\$ 20,000.00	Misc engineering services.
312	Professional Services - Other	\$ 14,000.00	Misc professional services; annual inspections on generators	\$ 14,000.00	Misc professional services
315	Inmate Labor	\$ 11,499.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.	\$ 11,499.00	Inmate labor contract - allocated between the following departments: General Govt Bldgs, Stormwater, Streets, Parks, Sewer Operations, and Water Operations.
400	Travel and Training	\$ 500.00		\$ 500.00	
410	Communication Services	\$ 900.00	Brighthouse. Required to monitor system lift stations.	\$ 900.00	Brighthouse. Required to monitor system lift stations.
411	Cardinal Hill WWTP - Communication Svcs	\$ 1,200.00	Verizon.	\$ 1,200.00	Verizon.
412	Mt. Olive WWTP - Communication Svcs	\$ 2,500.00	Brighthouse. Required to monitor system lift stations.	\$ 2,500.00	Brighthouse. Required to monitor system lift stations.
430	Utilities	\$ 3,500.00	Lakeland Electric and Polk City Utilities.	\$ 3,500.00	Lakeland Electric and Polk City Utilities.
431	Cardinal Hill WWTP - Utilities	\$ 19,800.00	Lakeland Electric.	\$ 19,800.00	Lakeland Electric.
432	Mt. Olive WWTP - Utilities	\$ 11,000.00	Lakeland Electric and Polk City Utilities.	\$ 11,000.00	Lakeland Electric and Polk City Utilities.
440	Rentals & Leases	\$ -		\$ -	
450	Liability Insurance	\$ -		\$ -	
460	Repairs & Maintenance	\$ 90,000.00	Possible repair and maintenance above the Aquarina contract - \$20,000. Also includes \$5,000.00 for generator maintenance contracts for five generators. \$65,000 Rehabilitation of Ruth Road lift station. Sewer LIne inspection	\$ 25,000.00	Possible repair and maintenance above the Aquarina contract - \$20,000. Also includes \$5,000.00 for generator maintenance contracts for five generators. Sewer LIne inspection
462	Cardinal Hill WWTP - Repairs & Maintenance	\$ 38,000.00	Cardinal Hill Facility repiping. \$18,000 for painting surge tank. Additional money to be used on paint touchup on remaiing tanks.	\$ 38,000.00	Cardinal Hill Facility repiping. \$18,000 for painting surge tank. Additional money to be used on paint touchup on remaiing tanks.
464	Vehicle Fuel	\$ 2,000.00	fuel/gas for equipment, vehicles and generator	\$ 2,000.00	fuel/gas for equipment, vehicles and generator
465	Vehicle Maintenance	\$ 3,400.00	general repair/maintenance above contract for vehicles and equipment	\$ -	
470	Printing & Reproduction	\$ -		\$ -	
490	Other Current Charges	\$ -		\$ -	
492	Recording & Other Fees	\$ 1,500.00	Recording of RSC Liens	\$ 1,500.00	Recording of RSC Liens
493	Equipment Rental	\$ 4,000.00	Diesel generator, bypass pump, etc.	\$ 4,000.00	Diesel generator, bypass pump, etc.
510	Office Supplies	\$ 550.00	general office supplies	\$ 550.00	general office supplies

**Polk City Budget Worksheet**

**Fund: Enterprise**

**Department: 535 - Sewer 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 eight-digit number.

		<b>FY18 Budget</b>	
<b>Line Item #</b>	<b>Line Item Name</b>	<b>Amount Requested</b>	<b>Justification</b>
520	Operating Supplies	\$ 2,000.00	Janitorial supplies - \$1,500.
524	Chemicals	\$ -	
525	Uniforms	\$ -	
530	Road repair	\$ -	
540	Books, Publications, Subscriptions & Memberships	\$ -	
<b>Capital Expenditures</b>			
630	Improvements Other than Building - Sewer		
640	Machinery & Equip	\$ 2,500.00	\$5,000 service truck to restricted reserve (1/2 water, 1/2 sewer)
641	Cardinal Hill WWTP - Machinery & Equip	\$ 27,000.00	New fencing to enclose Cardinal Hail WWTP property \$54,000 (set aside 1/2 of cost in FY18 and remainder in FY19)
660	Books, Publications & Library Materials	\$ -	
<b>Debt Service</b>			
710	Principal	\$ 293,112.66	DEP - \$119,457.66, and Fifth Third Bank Revenue Bond - \$173,655.00
720	Interest	\$ 381,045.38	DEP - \$54,750.42, and Fifth Third Bank Revenue Bond - \$326,294.96.
733	Mandated Reserve	\$ -	Mandated Reserve has been met

		<b>FY19 Budget</b>	
<b>Amount Requested</b>	<b>Justification</b>		
\$ 2,000.00	Janitorial supplies - \$1,500.		
\$ -			
\$ -			
\$ -			
\$ -			
\$ -			
\$ 2,500.00	\$5,000 service truck to restricted reserve (1/2 water, 1/2 sewer)		
\$ 27,000.00	New fencing to enclose Cardinal Hail WWTP property \$54,000 (set aside 1/2 of cost in FY18 and remainder in FY19)		
\$ -			
\$ 399,867.94	DEP - \$122,353.94, and Fifth Third Bank Revenue Bond - \$177,514.00		
\$ 372,936.45	DEP - \$51,854.14, and Fifth Third Bank Revenue Bond - \$321,082.31.		
\$ -	Mandated Reserve has been met		

**Polk City Non-Departmental Budget**

<u>Account Number</u>	<u>Account Description</u>	<u>FY16 Actual</u>	<u>FY17 - Budget</u>	<u>FY17 - 07/07/2017 YTD Actual</u>	<u>FY18 - Dept Requested</u>	<u>FY18- Proposed</u>	<u>Estimated FY19 Budget</u>
<b>05-590-300</b>	<b>NON-DEPARTMENTAL - OPERATING EXPENSES</b>						
05-590-310	Professional Services - Non-Dept	\$ 7,813	\$ 24,300	\$ 10,334	\$ 24,300	\$ 24,300	\$ 24,300
05-590-312	Professional Services – Other - Non-Dept	\$ 17,692	\$ 13,880	\$ 10,040	\$ 18,500	\$ 18,500	\$ 18,500
05-590-320	Accounting and Auditing - Non-Dept	\$ 30,179	\$ 27,306	\$ 25,069	\$ 27,306	\$ 27,306	\$ 27,306
05-590-440	Rentals & Leases - Non-Dept	\$ 11,022	\$ 4,074	\$ 2,775	\$ 4,074	\$ 4,074	\$ 4,074
05-590-450	Liability Insurance - Non-Dept	\$ 46,105	\$ 45,841	\$ 35,043	\$ 48,400	\$ 48,400	\$ 50,000
05-590-492	Recording & Other Fees - Non-Dept	\$ -	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
05-590-520	Operating Supplies - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-528	Postage - Non-Dept	\$ 3,516	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
		<u>\$ 116,326</u>	<u>\$ 120,701</u>	<u>\$ 85,560</u>	<u>\$ 127,880</u>	<u>\$ 127,880</u>	<u>\$ 129,480</u>
<b>05-590-600</b>	<b>NON-DEPARTMENTAL - CAPITAL OUTLAY</b>						
05-590-630	Improvements Other Than Buildings	\$ -	\$ 34,638	\$ 2,874	\$ 27,413	\$ 27,413	\$ 7,013
		<u>\$ -</u>	<u>\$ 34,638</u>	<u>\$ 2,874</u>	<u>\$ 27,413</u>	<u>\$ 27,413</u>	<u>\$ 7,013</u>
<b>05-590-900</b>	<b>NON-DEPARTMENTAL - OTHER USES</b>						
05-590-920	Transfer to General Fund - Non-Dept	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
05-590-930	Transfer to Water Impact Fees Reserves - Non-Dept	\$ -	\$ 34,940	\$ -	\$ 34,940	\$ 43,656	\$ 50,932
05-590-931	Transfer to Sewer Impact Fees Reserves - Non-Dept	\$ -	\$ 78,300	\$ -	\$ 68,300	\$ 103,166	\$ 159,302
05-590-940	Transfer to Unrestricted Reserves - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ 71,674	\$ 136,162
05-590-941	Reserves - Emergencies and Contingencies - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-942	Reserves - Capital Outlay Purchases - Non-Dept	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 27,000
05-590-992	Unemployment Claims - Non-Dept	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
05-590-993	Transfer to Reserve - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-994	Bank Fees - Non-Dept	\$ 126	\$ 1,550	\$ -	\$ 1,550	\$ 1,550	\$ 1,550
05-590-995	Refund of Overpayments - Non-Dept	\$ 4,622	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-996	Bad Debt - Non-Dept	\$ (24,473)	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
05-590-999	Other Non-Operating Charges - Non-Dept	\$ 10,634	\$ -	\$ 478	\$ -	\$ -	\$ -
		<u>\$ (9,090)</u>	<u>\$ 181,290</u>	<u>\$ 25,478</u>	<u>\$ 196,290</u>	<u>\$ 311,546</u>	<u>\$ 441,446</u>
<b>DEPARTMENT TOTAL</b>		<u>\$ 107,236</u>	<u>\$ 336,629</u>	<u>\$ 113,913</u>	<u>\$ 351,583</u>	<u>\$ 466,839</u>	<u>\$ 577,939</u>

**Polk City Budget Worksheet**

**Fund: Enterprise**

**Department: 590 - Non-Departmental**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		FY17 Budget		FY18 Budget	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
<b>Operating Expenses</b>					
310	Professional Services	\$ 24,300.00	Rapid Tech computer maintenance, agreement with BMS for printing and mailing out utility bills / newsletters; ERC Audit, and other services	\$ 24,300.00	Rapid Tech computer maintenance, agreement with BMS for printing and mailing out utility bills / newsletters; other professional services..
312	Professional Services - Other	\$ 18,500.00	Civic Plus - \$5,836 x 67% = \$4,352 for Web Hosting. MCSJ Software & Hardware Maintenance \$13,000 x 67% = \$8,710.00. Both of these are expensed between the GF (33%) and EF (67%). Plus \$1,200.00 for the WIPP utility online payment portal software and maintenance. Plus \$2,500 for DAC Bond for the ongoing annual filing/storage fee for financial reporting for the 5th 3rd bond. Plus \$525 to Wells Fargo (bond annual registrar/paying agent).	\$ 18,500.00	Civic Plus - \$5,836 x 67% = \$3,910 for Web Hosting. MCSJ Software & Hardware Maintenance \$13,000 x 67% = \$8,710.00. Both of these are expensed between the GF (33%) and EF (67%). Plus \$1,200.00 for the WIPP utility online payment portal software and maintenance. Plus \$2,500 for DAC Bond for the ongoing annual filing/storage fee for financial reporting for the 5th 3rd bond. Plus \$525 to Wells Fargo (bond annual registrar/paying agent).
320	Accounting & Auditing	\$ 27,306.00	George Cotellis - \$13,005 x 67% = \$8,713. Brynjulfson CPA - \$27,750 x 67% = \$18,593. Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%) -- allowed for supplemental info	\$ 27,306.00	George Cotellis - \$13,005 x 67% = \$8,713. Brynjulfson CPA - \$27,750 x 67% = \$18,593. Both vendors are expensed between the General Fund (33%) and Enterprise Fund (67%) -- allowed for supplemental info
440	Rentals & Leases	\$ 4,074.00	Mailfinance lease (Postage Machine \$1,930). Konica Copier lease - \$2,144.00	\$ 4,074.00	Mailfinance lease (Postage Machine & Letter Folding Machine) - \$10,278.00. Konica Copier lease - \$2,143.00
450	Liability Insurance	\$ 48,400.00	PGIT Property and General Liability Insurance \$30,000 - This is expensed between the General and Enterprise Funds. Water plant pollution insurance - \$14,000.	\$ 50,000.00	PGIT Property and General Liability Insurance \$30,000 - This is expensed between the General and Enterprise Funds. Water plant pollution insurance - \$14,000.
492	Recording & Other Fees	\$ 2,300.00	Expense for recording documents, which includes RTS Liens	\$ 2,300.00	Expense for putting liens on properties.
520	Operating Supplies	\$ -		\$ -	
528	Postage	\$ 3,000.00	Postage Expense - Enterprise Fund departments	\$ 3,000.00	Postage Expense - Enterprise Fund departments
<b>Capital Expenditures</b>					
630	Improvements Other Than Buildings	\$ 27,413.00	Purchase of new software with payments over 2 years \$7,012.56 (total software after down payment \$42,500) Setup and Conversion-Training-Customer Modification, as well as travel and per diem to be paid and invoice s services are provided(estimated \$40,800) Both to be split between GF-33% and EF 67T	\$ 7,013.00	Purchase of new software with payments over 2 years \$7,012.50(G.F. 33% and E.F. 67%)
<b>Other Uses</b>					
920	Transfer to General Fund		Enterprise Fund allocation for a percentage of certain GF expenses (Salaries w/benefits, Attorney Expense, GF USDA Debt Payment, GF 5th 3rd Bond Payment).		Enterprise Fund allocation for a percentage of certain GF expenses (Salaries w/benefits, Attorney Expense, GF USDA Debt Payment, GF 5th 3rd Bond Payment).
930	Transfer to Water Impact Fees Restricted Cash Account	\$ 34,940.00	For restricted water impact fees.	\$ 34,940.00	For restricted water impact fees.
931	Transfer to Sewer Impact Fees Restricted Cash Account	\$ 68,300.00	For restricted sewer impact fees - Use \$10,000 from sewer impact fees to help pay the DEP loan.	\$ 78,300.00	For restricted sewer impact fees - Use \$10,000 from sewer impact fees to help pay the DEP loan.

## Polk City Budget Worksheet

**Fund: Enterprise**

**Department: 590 - Non-Departmental**

The City of Polk City uses the line item budget format in order to present a detailed and accurate classification of revenues and expenditures. The City's numbering system for revenues and expenditures is comprised of a eight-digit number. The first two digits indicate the fund, and the next set of three digits represent the department, and the last three digits represent 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.

		FY17 Budget		FY18 Budget	
Line Item #	Line Item Name	Amount Requested	Justification	Amount Requested	Justification
940	Transfer to Unrestricted Reserves	\$ -		\$ -	
941	Transfer to Emergencies and Contingencies Reserves				
942	Reserves - Capital Outlay Purchases	\$ 25,000.00	Mt. Olive Water Plant Tanks	\$ 27,000.00	New fencing to enclose the Cardinal Hill WWTP property (Total Cost = \$54,000). Set 1/2 of cost aside in FY18, and the remainder in FY19. Will be purchased in FY19 (535-642) - \$27,000 per FY.
991	Aids to Private Organizations.	\$ -		\$ -	
992	Unemployment Claims.	\$ 1,500.00		\$ 1,500.00	
994	Bank Fees.	\$ 1,550.00	Bank Service Charges	\$ 1,550.00	Bank Service Charges
995	Refund of Overpayments	\$ -	To refund credit balances on closed utility accounts.	\$ -	To refund credit balances on closed utility accounts.
996	Bad Debt Expense	\$ 40,000.00	Utility account balances realized as uncollectable (water, sewer, and irrigation); or current fiscal year revenue uncollectable in the current year. Includes readiness to serve charge revenues.	\$ 40,000.00	Utility account balances realized as uncollectable (water, sewer, and irrigation); or current fiscal year revenue uncollectable in the current year. Includes readiness to serve charge revenues.
999	Other Non-Operating C	\$ -	Other miscellaneous charges that don't belong in any other Enterprise Fund departmental expense accounts.	\$ -	Other miscellaneous charges that don't belong in any other Enterprise Fund departmental expense accounts.

# CAPITAL IMPROVEMENTS PROGRAM FY18 - 19





City of Polk City  
Capital Improvements Program (CIP) - Budgeted - Summarized by Fund  
Fiscal Years 2018 - 2019

Project Name	Project Task	GL Acct	FY18	FY19	Paid w/Set Aside Reserves
<b>Capital Improvements:</b>					
<b>General Fund:</b>					
<b>Machinery &amp; Equipment - Executive</b>	Upgrade to Service Pro Book -- City Manager and Assistant to the City Manager	01-512-640	\$5,000.00	\$0.00	
<b>Machinery &amp; Equipment - Fin &amp; Acct</b>	Purchase a Laptop for the Finance Administrator	01-516-640	\$2,500.00	\$0.00	
<b>Machinery and Equipment - JAG Grant - Law Enforcement</b>	FY18 - To be determined. FY19 - To be determined.	01-521-649	\$5,113.00	\$5,113.00	
<b>Machinery &amp; Equipment - Bldg &amp; Zoning</b>	Purchase a Laptop for the Development Services Director	01-524-640	\$2,500.00	\$0.00	
<b>Gen Government</b>	Purchase of new software with payments over 2 years \$7,012.56 (total software after down payment \$42,500) Setup and Conversion-Training-Customer Modification, as well as travel and per diem to be paid and invoice s services are provided(estimated \$40,800) Both to be split between GF-33% and EF 67T	01-539-631	\$27,413.00	\$7,013.00	
<b>Improvements Other than Building - Roads</b>	Repair of paved roads and Repair/Replacement of sidewalks	01-541-630	\$40,000.00	\$48,000.00	
<b>Machinery &amp; Equipment - Roads &amp; Streets</b>	Radios for Public Works	01-541-640	\$15,000.00	\$0.00	
<b>Books, Pub, and Library Materials - Library</b>	New books & materials for Library	01-571-660	\$14,000.00	\$14,500.00	
<b>Buildings - Parks</b>	CDBG - Refurbish Bathrooms at Freedom Park	01-572-620	\$24,532.00	\$0.00	
<b>Improvements Other Than Buildings - Parks</b>	Adult exercise equipment along the Van Fleet Trail, refurbish handball courts,Playground mulch	01-572-630	\$15,000.00	\$10,000.00	
<b>Total General Fund CIP Per Fiscal Year</b>			<b>\$151,058.00</b>	<b>\$84,626.00</b>	
<b>Enterprise Fund:</b>					
<b>Machinery and Equipment - Water Operations</b>	Mt. Olive WTP	05-533-641	\$0.00	\$130,000.00	
<b>Construction in Progress - Sewer Operations</b>	Relocation of the spray to the Sand Mines	05-535-650	\$32,000.00	\$0.00	\$0.00
<b>Non- Department - Improvements other than Buildings</b>	Purchase of new software with payments over 2 years \$7,012.56 (total software after down payment \$42,500) Setup and Conversion-Training-Customer Modification, as well as travel and per diem to be paid and invoice s services are provided(estimated \$40,800) Both to be split between GF-33% and EF 67T	05-590-630	\$27,413.00	\$7,013.00	
<b>Total Enterprise Fund CIP Per Fiscal Year</b>			<b>\$59,413.00</b>	<b>\$137,013.00</b>	
<b>Total: General and Enterprise Fund CIP Per Fiscal Year</b>			<b>\$210,471.00</b>	<b>\$221,639.00</b>	

Project Name	Project Task	GL Acct	FY18	FY19	Paid w/Set Aside Reserves
<b>CIP Reserves:</b>					
<b>General Fund:</b>		<b>GL Acct</b>	<b>FY18</b>	<b>FY19</b>	
Machinery and Equipment - Roads & Streets		01-590-942 / 01-541-640	\$0.00	\$0.00	\$0.00
<b>Total General Fund CIP Reserves Per Fiscal Year</b>			<b>\$0.00</b>	<b>\$0.00</b>	
<b>Enterprise Fund:</b>		<b>GL Acct</b>	<b>FY18</b>	<b>FY19</b>	
Machinery and Equipment - Water Operations	Service Truck	05-590-942 / 05-533-640	\$2,500.00	\$5,000.00	\$2,500.00
Machinery and Equipment - Sewer Operations	Service Truck	05-590-942 / 05-535-640	\$2,500.00	\$2,500.00	\$2,500.00
Machinery and Equipment - Sewer Operations	New fencing to enclose Cardinal Hill WWTP property - \$54,000.00. *Set aside 1/2 of cost aside in FY18, and the remainder in FY19. Will be purchased in FY18. (535-641).	05-590-942 / 05-535-640	\$27,000.00	\$27,000.00	\$0.00
<b>Total Enterprise Fund CIP Reserves Per Fiscal Year</b>			<b>\$32,000.00</b>	<b>\$34,500.00</b>	
<b>Total: General and Enterprise Fund CIP Reserves Per Fiscal Year</b>			<b>\$32,000.00</b>	<b>\$34,500.00</b>	

Project Name	Project Task	GL Acct	FY18	FY19	Paid w/Set Aside Reserves
<b>Larger Cost Repairs and Maintenance:</b>					
<b>General Fund:</b>					
Repairs & Maintenance - Stormwater	Stormwater Pipe Replacement	01-538-460	\$14,000.00	\$14,000.00	
<b>Total General Fund R&amp;M Per Fiscal Year</b>			<b>\$14,000.00</b>	<b>\$14,000.00</b>	

<b>Enterprise Fund:</b>					
Engineering - Water Operations	Start creation of city as-builts, water line repalcement in Clearwater Estates	05-533-311	\$25,000.00	\$30,000.00	
Repair and Maintenance - Water Operations	Possible repair and maintenance above the Aquarina contract, Generaltor maintenance, valve replacement	05-533-460	\$40,000.00	\$40,000.00	
Repair and Maintenance - Water Operations	Commonwealth WTP- MCC R&R - <i>applying for grant</i>	05-533-462	\$8,000.00	\$8,000.00	
Repair and Maintenance - Water Operations	Matt Williams WTP MCC upgrade and replacement - <i>applying for grant</i>	05-533-463	\$8,000.00	\$8,000.00	
Operating Supplies - Water Operations	Distribution system parts and materials.	05-533-520	\$30,000.00	\$30,000.00	
Operating Supplies - Water Operations	Meter Supplies Purchase	05-533-526	\$40,000.00	\$40,000.00	
Engineering - Sewer Operations	Misc engineering services.	05-535-311	\$20,000.00	\$20,000.00	
Repair and Maintenance - Sewer Operations	Possible repair and maintenance above the Aquarina Contract, generator repair and maintenance, lift station #2 panel replacement, camera sewer lines and other repair/maint.	05-535-460	\$90,000.00	\$85,000.00	
Repair and Maintenance - Sewer Operations	Cardinal Hill Facility repiping. \$18,000 for painting surge tank. Additional money to be used on paint touchup on remaiing tanks.	05-535-462	\$38,000.00	\$38,000.00	
<b>Total Enterprise Fund R&amp;M Per Fiscal Year</b>			<b>\$299,000.00</b>	<b>\$299,000.00</b>	

	FY18	FY19
<b>Total: General and Enterprise Fund R&amp;M Per Fiscal Year</b>	<b>\$313,000.00</b>	<b>\$313,000.00</b>

	FY17	FY18
<b>GrandTotal: General and Enterprise Fund CIP, CIP Reserves, and R&amp;M Budgeted Per FY</b>	<b>\$523,471.00</b>	<b>\$534,639.00</b>
	<b>\$1,058,110.00</b>	

# DEBT SERVICE EXPENDITURES



**Polk City  
Debt Service Summary**

Updated 05/02/2017

			FY18 Debt Expense			FY19 Debt Expense		
GL Acct #	Vendor	Loan	Principal	Mandated		Principal	Mandated	
				Interest	Reserves		Interest	Reserves
01-517.710	USDA	USDA Public Facilities Loan	\$45,503.00			\$45,503.00		
<b>Total 01-517.710 (Principal Exp)</b>								<b>\$47,380.00</b>
01-517.720	USDA	USDA Public Facilities Loan		\$56,586.30			\$54,709.30	
<b>Total 01-517.720 (Interest Exp)</b>								<b>\$54,709.30</b>
01-517.733	USDA	USDA Public Facilities Loan			\$0.00			\$0.00
<b>Total 01-517.733 (Mandated Reserves)</b>								<b>\$0.00</b>
05-535.710	DEP	DEP SRF Loan Payment	\$119,457.66			\$119,457.66		
05-535.710	Wells Fargo	2011 Fifth Third Bank Bond	\$173,655.00			\$173,655.00		
<b>Total 05-535.710 (Principal Exp)</b>								<b>\$122,353.94</b>
05-535.720	DEP	DEP SRF Loan Payment		\$54,750.42			\$51,854.14	
05-535.720	Wells Fargo	2011 Fifth Third Bank Bond		\$326,291.96			\$321,082.31	
<b>Total 05-535.720 (Interest Exp)</b>								<b>\$51,854.14</b>
05-535.733	Wells Fargo	2011 Fifth Third Bank Bond			\$0.00			\$0.00
<b>Total 05-535.733 (Mandated Reserves)</b>								<b>\$0.00</b>
05-533.710	Wells Fargo	2011 Fifth Third Bank Bond	\$51,345.00			\$51,345.00		
05-533.710	Tax-Exempt Leasir	2014 Meter Replacement Program	\$21,037.06			\$21,037.06		
<b>Total 05-533.710 (Principal Exp)</b>								<b>\$52,486.00</b>
05-533.720	Wells Fargo	2011 Fifth Third Bank Bond		\$96,475.54			\$94,935.19	
05-533.720	Tax-Exempt Leasir	2014 Meter Replacement Program		\$2,447.83			\$1,860.99	
<b>Total 05-533.720 (Interest Exp)</b>								<b>\$94,935.19</b>
05-533.733	Wells Fargo	2011 Fifth Third Bank Bond			\$0.00			\$0.00
<b>Total 05-533.733 (Mandated Reserves)</b>								<b>\$0.00</b>
			\$410,997.72	\$536,552.05	\$0.00	<b>\$947,549.77</b>	\$421,357.93	\$524,441.93
								<b>\$945,799.86</b>
								<b>Grand Total</b>

FY18 Debt	Loan	FY19 Debt	Loan
\$102,089.30	USDA Loan Pymt	\$102,089.30	USDA Loan Pymt
\$0.00	USDA Reserves Requirement	\$0.00	USDA Reserves Requirement
\$174,208.08	DEP Loan Pymt	\$174,208.08	DEP Loan Pymt
\$647,767.50	5th 3rd Bond Loan Pymt	\$646,017.50	5th 3rd Bond Loan Pymt
\$0.00	5th 3rd Bond R&R Requirement	\$0.00	5th 3rd Bond R&R Requirement
\$23,484.89	Meter Replacement Program	\$23,484.89	Meter Replacement Program
<b>\$947,549.77</b>	<b>Total FY18 Debt Payments</b>	<b>\$945,799.77</b>	<b>Total FY19 Debt Payments</b>

Polk City  
 Current Debt Schedule - Amounts Include Principal and Interest  
 7/7/2017

FY	Annual Payments			Annual Payments			Total Per Fiscal Year
	1) USDA GF			4) Tax Exempt Leasing			
	Principal	4.125% Interest	Series 2007		2.79% Interest	Meter Replacement	
2018	\$45,503.00	\$56,586.30	\$102,089.30	\$21,037.06	\$2,447.93	\$23,484.99	\$125,574.29
2019	\$47,380.00	\$54,709.30	\$102,089.30	\$21,623.99	\$1,860.90	\$23,484.89	\$125,574.19
2020	\$49,334.00	\$52,754.88	\$102,088.88	\$22,227.30	\$1,257.59	\$23,484.89	\$125,573.77
2021	\$51,369.00	\$50,719.85	\$102,088.85	<b>\$22,847.48</b>	<b>\$637.41</b>	<b>\$23,484.89</b>	\$125,573.74
2022	\$53,488.00	\$48,600.88	\$102,088.88				\$102,088.88
2023	\$55,694.00	\$46,394.50	\$102,088.50				\$102,088.50
2024	\$57,992.00	\$44,097.12	\$102,089.12				\$102,089.12
2025	\$60,384.00	\$41,704.95	\$102,088.95				\$102,088.95
2026	\$62,875.00	\$39,214.11	\$102,089.11				\$102,089.11
2027	\$65,468.00	\$36,620.52	\$102,088.52				\$102,088.52
2028	\$68,169.00	\$33,919.96	\$102,088.96				\$102,088.96
2029	\$70,981.00	\$31,107.99	\$102,088.99				\$102,088.99
2030	\$73,909.00	\$28,180.02	\$102,089.02				\$102,089.02
2031	\$76,958.00	\$25,131.28	\$102,089.28				\$102,089.28
2032	\$80,132.00	\$21,956.76	\$102,088.76				\$102,088.76
2033	\$83,438.00	\$18,651.32	\$102,089.32				\$102,089.32
2034	\$86,879.00	\$15,209.50	\$102,088.50				\$102,088.50
2035	\$90,463.00	\$11,625.74	\$102,088.74				\$102,088.74
2036	\$94,195.00	\$7,894.14	\$102,089.14				\$102,089.14
2037	<b>\$97,178.00</b>	<b>\$4,008.60</b>	<b>\$101,186.60</b>				\$101,186.60
2038							\$0.00
2039							\$0.00
2040							\$0.00
2041							\$0.00
	<b>\$1,371,789.00</b>	<b>\$669,087.72</b>	<b>\$2,040,876.72</b>	<b>\$87,735.83</b>	<b>\$6,203.83</b>	<b>\$93,939.66</b>	\$2,134,816.38

**Audit Notes to Long-Term Obligations Table:**

**Governmental Activities:**

- 1) Series 2007 Revenue Bonds – The USDA Rural Utilities Service Series 2007 Revenue Bonds are secured primarily by the communication services tax and the half cent sales tax. The Series 2007 bonds bear interest at 4.125% with a final maturity of December 1, 2023. The bond proceeds were used to retire the Series 2006 Capital Improvement Revenue Bond Anticipation Note which was used to construct the new City administration facilities. The Series 2007 bonds require the maintenance of sinking and reserve funds.
  
- 4) 2014 Water Meter Replacement Program - This master lease purchase agreement bears interest at 2.79%. This purchase is for 501 water meters, 200 registers, a Toughbook laptop, and Masterlink Vehicle Reading Software. This purchase agreement is secured by the Enterprise Fund water and wastewater revenue.

Polk City  
 Current Debt Schedule - Amounts Include Principal and Interest  
 7/7/2017

		Payments			Semiannual Payments			Total Per Fiscal Year
		2) DEP/SRF			3) Fifth Third Bank			
FY	FY	Principal	2.41% Interest	51201P	Principal	4.97% Interest	Series 2011A	
	2018	\$119,457.66	\$54,750.42	\$174,208.08	\$225,000.00	\$422,767.50	\$647,767.50	\$821,975.58
	2019	\$122,353.94	\$51,854.14	\$174,208.08	\$230,000.00	\$416,017.50	\$646,017.50	\$820,225.58
	2020	\$125,320.44	\$48,887.64	\$174,208.08	\$240,000.00	\$407,967.50	\$647,967.50	\$822,175.58
	2021	\$128,358.86	\$45,849.22	\$174,208.08	\$250,000.00	\$398,367.50	\$648,367.50	\$822,575.58
	2022	\$131,470.96	\$42,737.12	\$174,208.08	\$260,000.00	\$388,367.50	\$648,367.50	\$822,575.58
	2023	\$134,658.50	\$39,549.58	\$174,208.08	\$270,000.00	\$377,967.50	\$647,967.50	\$822,175.58
	2024	\$137,923.32	\$36,284.76	\$174,208.08	\$280,000.00	\$367,167.50	\$647,167.50	\$821,375.58
	2025	\$141,267.28	\$32,940.80	\$174,208.08	\$290,000.00	\$355,617.50	\$645,617.50	\$819,825.58
	2026	\$144,692.34	\$29,515.74	\$174,208.08	\$300,000.00	\$343,292.50	\$643,292.50	\$817,500.58
	2027	\$148,200.44	\$26,007.64	\$174,208.08	\$315,000.00	\$300,167.50	\$615,167.50	\$789,375.58
	2028	\$151,793.60	\$22,414.48	\$174,208.08	\$330,000.00	\$315,992.50	\$645,992.50	\$820,200.58
	2029	\$155,473.84	\$18,734.24	\$174,208.08	\$345,000.00	\$301,142.50	\$646,142.50	\$820,350.58
	2030	\$159,243.34	\$14,964.74	\$174,208.08	\$360,000.00	\$285,100.00	\$645,100.00	\$819,308.08
	2031	\$163,104.24	\$11,103.84	\$174,208.08	\$380,000.00	\$268,000.00	\$648,000.00	\$822,208.08
	2032	\$167,058.74	\$7,149.34	\$174,208.08	\$395,000.00	\$249,000.00	\$644,000.00	\$818,208.08
	2033	<b>\$171,109.21</b>	<b>\$3,098.96</b>	<b>\$174,208.17</b>	\$415,000.00	\$229,250.00	\$644,250.00	\$818,458.17
	2034				\$435,000.00	\$208,500.00	\$643,500.00	\$643,500.00
	2035				\$460,000.00	\$186,750.00	\$646,750.00	\$646,750.00
	2036				\$480,000.00	\$163,750.00	\$643,750.00	\$643,750.00
	2037				\$505,000.00	\$139,750.00	\$644,750.00	\$644,750.00
	2038				\$530,000.00	\$114,500.00	\$644,500.00	\$644,500.00
	2039				\$560,000.00	\$88,000.00	\$648,000.00	\$648,000.00
	2040				\$585,000.00	\$60,000.00	\$645,000.00	\$645,000.00
	2041				<b>\$615,000.00</b>	<b>\$30,750.00</b>	<b>\$645,750.00</b>	\$645,750.00
		<b>\$2,301,486.71</b>	<b>\$485,842.66</b>	<b>\$2,787,329.37</b>	<b>\$9,055,000.00</b>	<b>\$6,418,185.00</b>	<b>\$15,473,185.00</b>	\$18,260,514.37

**Audit Notes to Long-Term Obligations Table:**

**Business-Type Activities:**

- 2) Installment Note to Florida Department of Environmental Protection (WW 51201P) - This note is secured by the net revenues of the sewer system and sewer impact fees. The note bears interest at 2.41%, with semi-annual principal and interest payments on March 15 and September 15 with a final maturity in September 2033. The note proceeds were used to fund the planning, administrative, and engineering costs for construction of wastewater transmission, collection, reuse and treatment facilities. The note requires the maintenance of a sinking fund.
- 3) Series 2011 A&B Bonds Payable to Fifth Third Bank - This note payable bears interest at 4.97% and is secured by the (See below\*). The principal payments are annual on August 1st, and the interest payments are semi-annual on February 1st and August 1st. The bond proceeds



were used to pay off the USDA SF and WF notes, Suntrust note, Polk County Sprayfield loan, and the \$531,000.00 in past due impact fees due to Polk County. This loan also provided Polk City with: 1) \$850,000.00 to purchase the Cardinal Hill property, 2) \$1,370,000.00 for utility capital needs, 3) \$648,367.50 for an Enterprise Fund debt service reserve fund for this bond, and 4) miscellaneous issuance costs in obtaining the bond. The 5th 3rd bonds require the maintenance of sinking and reserve funds, as well as a renewal, replacement, and improvements fund.

\*This bond is secured by a pledge of and are payable solely from the net revenues of the system, certain public service tax revenues and, until applied in accordance with the provisions of the Bond Resolution, the moneys on deposit in the various funds and accounts pursuant to the bond resolution except (A) for the rebate fund, (B) to the extent moneys therein shall be required to pay the cost of operation and maintenance in accordance with the terms of the bond resolution, and © to the extent moneys on deposit in the 2011 reserve fund subaccount or the project fund shall be pledged solely for the

# PAYROLL SUMMARY

## EXPENDITURES



Polk City  
 Payroll & Benefits for FY18'  
 8/11/2017

Employee ID	Employee	.120	.130	.210	.230	.230	.230	.160	.220	.240	Total Benefits
		Proposed 2016-2017 Total Salary	Car Allowance	FICA Taxes 7.65%	United Healthcare	Reliance Life Insurance	Reliance L.T.D.	Bonuses (Christmas)	FL Retirement	Workman's Comp	
00047	Mayor LaCascia	\$ 1,563.22	\$ -	\$ 150.19	\$ -	\$ -	\$ -	\$ 466.28	\$ -	\$ 2.50	\$ 2,182.19
00057	Vice Mayor Harris	\$ 781.62	\$ -	\$ 90.39	\$ -	\$ -	\$ -	\$ 466.28	\$ -	\$ 2.50	\$ 1,340.79
00049	Commissioner Blethen	\$ 781.62	\$ -	\$ 90.39	\$ -	\$ -	\$ -	\$ 466.28	\$ -	\$ 2.50	\$ 1,340.79
00054	Commissioner Prestage	\$ 781.62	\$ -	\$ 90.39	\$ -	\$ -	\$ -	\$ 466.28	\$ -	\$ 2.50	\$ 1,340.79
00050	Commissioner Kimsey	\$ 781.62	\$ -	\$ 90.39	\$ -	\$ -	\$ -	\$ 466.28	\$ -	\$ 2.50	\$ 1,340.79
00011	Mayor Penton (Retired)*	\$ 724.99	\$ -	\$ 55.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.50	\$ 782.95
<b>Total Dept 511 - Legislative</b>		<b>\$ 5,414.69</b>	<b>\$ -</b>	<b>\$ 567.22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,331.40</b>	<b>\$ -</b>	<b>\$ 15.00</b>	<b>\$ 8,328.31</b>
<b>\$ -</b>											
00042	Jackson, Patricia	\$ 78,280.00	\$ 4,800.00	\$ 6,355.62	\$ 9,784.05	\$ 111.00	\$ 396.00	\$ -	\$ 17,777.39	\$ 155.00	\$ 117,659.06
00055	Dunn, Sheandolen	\$ 44,805.00	\$ -	\$ 3,427.58	\$ 9,784.05	\$ 111.00	\$ 231.00	\$ -	\$ 3,548.56	\$ 155.00	\$ 62,062.19
<b>Total Dept 512 - Executive</b>		<b>\$ 123,085.00</b>	<b>\$ 4,800.00</b>	<b>\$ 9,783.20</b>	<b>\$ 19,568.10</b>	<b>\$ 222.00</b>	<b>\$ 627.00</b>	<b>\$ -</b>	<b>\$ 21,325.94</b>	<b>\$ 310.00</b>	<b>\$ 179,721.25</b>
<b>\$ 20,417.10</b>											
00018	Knowles, Joanna	\$ 40,170.00	\$ -	\$ 3,073.01	\$ 9,784.05	\$ 111.00	\$ 154.44	\$ -	\$ 3,181.46	\$ 105.00	\$ 56,578.96
00063	Argenti, Bonnie	\$ 26,301.28	\$ -	\$ 2,012.05	\$ -	\$ 111.00	\$ 118.44	\$ -	\$ 2,083.06	\$ 105.00	\$ 30,730.83
<b>Total Dept 516 - Finance</b>		<b>\$ 66,471.28</b>	<b>\$ -</b>	<b>\$ 5,085.05</b>	<b>\$ 9,784.05</b>	<b>\$ 222.00</b>	<b>\$ 272.88</b>	<b>\$ -</b>	<b>\$ 5,264.53</b>	<b>\$ 210.00</b>	<b>\$ 87,309.79</b>
<b>\$ 10,278.93</b>											
00034	Delp, Kathleen	\$ 46,988.60	\$ -	\$ 3,594.63	\$ 9,784.05	\$ 111.00	\$ 231.72	\$ -	\$ 3,721.50	\$ 582.96	\$ 65,014.46
<b>Total Dept 524 - Building</b>		<b>\$ 46,988.60</b>	<b>\$ -</b>	<b>\$ 3,594.63</b>	<b>\$ 9,784.05</b>	<b>\$ 111.00</b>	<b>\$ 231.72</b>	<b>\$ -</b>	<b>\$ 3,721.50</b>	<b>\$ 582.96</b>	<b>\$ 65,014.46</b>
<b>\$ 10,126.77</b>											
00000	Prestage, Keith	\$ 66,950.00	\$ -	\$ 5,121.68	\$ 9,784.05	\$ 111.00	\$ 128.76	\$ -	\$ 5,302.44	\$ 3,747.50	\$ 91,145.43
00024	Downing, Kelly	\$ 27,615.10	\$ -	\$ 2,112.56	\$ 9,784.05	\$ 111.00	\$ 128.76	\$ -	\$ 2,187.12	\$ 105.00	\$ 42,043.58
00010	Harmon, Clifton	\$ 30,751.08	\$ -	\$ 2,352.46	\$ 1,320.00	\$ 55.56	\$ 115.80	\$ -	\$ 2,435.49	\$ 3,747.50	\$ 40,777.88
00062	Laver, Andrew	\$ 29,478.60	\$ -	\$ 2,255.11	\$ 7,693.83	\$ 55.56	\$ 115.80	\$ -	\$ 6,694.59	\$ 3,747.50	\$ 50,040.99
<b>Total Dept 541 - Streets</b>		<b>\$ 154,794.78</b>	<b>\$ -</b>	<b>\$ 11,841.80</b>	<b>\$ 28,581.93</b>	<b>\$ 333.12</b>	<b>\$ 489.12</b>	<b>\$ -</b>	<b>\$ 16,619.63</b>	<b>\$ 11,347.50</b>	<b>\$ 224,007.88</b>
<b>\$ 29,404.17</b>											
00052	Penton, Suzette	\$ 26,708.23	\$ -	\$ 2,043.18	\$ 9,784.05	\$ 111.00	\$ 118.44	\$ -	\$ 2,115.29	\$ 75.00	\$ 40,955.19
00007	Peterson, Pam	\$ 26,448.78	\$ -	\$ 2,023.33	\$ 9,784.05	\$ 110.00	\$ 118.44	\$ -	\$ 2,094.74	\$ 75.00	\$ 40,654.35
<b>Total Dept 571 - Library</b>		<b>\$ 53,157.01</b>	<b>\$ -</b>	<b>\$ 4,066.51</b>	<b>\$ 19,568.10</b>	<b>\$ 221.00</b>	<b>\$ 236.88</b>	<b>\$ -</b>	<b>\$ 4,210.04</b>	<b>\$ 150.00</b>	<b>\$ 81,609.54</b>
<b>\$ 20,025.98</b>											
00058	Hall, Chasity	\$ 32,056.80	\$ -	\$ 2,452.35	\$ 9,784.05	\$ 111.00	\$ 264.24	\$ -	\$ 2,538.90	\$ 105.00	\$ 47,312.33
00031	McKinney, Kathy	\$ 29,972.52	\$ -	\$ 2,292.90	\$ 11,104.05	\$ 111.00	\$ 154.44	\$ -	\$ 2,373.82	\$ 105.00	\$ 46,113.73
00000	Field Tech/Meter Reader II	\$ 30,421.00	\$ -	\$ 2,327.21	\$ 7,693.83	\$ 111.00	\$ 300.00	\$ -	\$ 2,409.34	\$ 3,747.50	\$ 47,009.88
00000	Field Tech/Meter Reader I	\$ 21,303.00	\$ -	\$ 1,629.68	\$ 7,693.83	\$ 111.00	\$ 120.00	\$ -	\$ 1,687.20	\$ 3,747.50	\$ 36,292.21
<b>Total Dept 533 - Utility Billing</b>		<b>\$ 113,753.32</b>	<b>\$ -</b>	<b>\$ 8,702.13</b>	<b>\$ 36,275.76</b>	<b>\$ 444.00</b>	<b>\$ 838.68</b>	<b>\$ -</b>	<b>\$ 9,009.26</b>	<b>\$ 7,705.00</b>	<b>\$ 176,728.15</b>
<b>\$ 37,558.44</b>											
00000	Operator 1	\$ 35,100.00	\$ -	\$ 2,685.15	\$ 7,693.83	\$ 111.00	\$ 300.00	\$ -	\$ 2,779.92	\$ 3,747.50	\$ 52,417.40
00000	Operator 2	\$ 30,718.46	\$ -	\$ 2,349.96	\$ 7,693.83	\$ 111.00	\$ 300.00	\$ -	\$ 2,432.90	\$ 3,747.50	\$ 47,353.65
00000	Field Tech I	\$ 26,552.94	\$ -	\$ 2,031.30	\$ 7,693.83	\$ 111.00	\$ 155.00	\$ -	\$ 2,102.99	\$ 3,747.50	\$ 42,394.56
<b>Total Dept 535 - Operations</b>		<b>\$ 92,371.40</b>	<b>\$ -</b>	<b>\$ 7,066.41</b>	<b>\$ 23,081.49</b>	<b>\$ 333.00</b>	<b>\$ 755.00</b>	<b>\$ -</b>	<b>\$ 7,315.81</b>	<b>\$ 11,242.50</b>	<b>\$ 142,165.62</b>
<b>\$ 24,169.49</b>											
<b>Total for All Depts/Funds</b>		<b>\$ 656,036.08</b>	<b>\$ 4,800.00</b>	<b>\$ 50,706.96</b>	<b>\$ 146,643.48</b>	<b>\$ 1,886.12</b>	<b>\$ 3,451.28</b>	<b>\$ 2,331.40</b>	<b>\$ 67,466.71</b>	<b>\$ 31,562.96</b>	<b>\$ 964,884.99</b>
<b>\$ 151,980.88</b>											

# BUDGET LINE ITEM

## DESCRIPTIONS



## Polk City *Budget Line Item Descriptions*

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

Line Item #	Line Item Name	Description
<b><i>Personnel Expenses</i></b>		
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.

**Polk City**  
*Budget Line Item Descriptions*

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

**Polk City**  
*Budget Line Item Descriptions*

<b>Line Item #</b>	<b>Line Item Name</b>	<b>Description</b>
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.
528	Postage	Postage Expense.
529	JAG Grant – Operating Supplies	Expenditures for items purchased for day to day operations such as alarm systems, displays, etc that cost under \$1,000.00 each which don't qualify as a capital improvement expenditure – purchased from JAG Grant funds.
530	Road Materials & Supplies	Expenditures for the upkeep and repair of the City streets. Items include such items as asphalt, road signs, etc.

**Polk City**  
*Budget Line Item Descriptions*

Line Item #	Line Item Name	Description
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.
<b>Capital Expenditures</b>		
605	Depreciation Expense	This line is to expense the depreciation on the City's equipment, vehicles, and structures. This is an expense line for accounting purposes only and is utilized by accounting staff and the auditors.
610	Land	Expenditures for the purchase of land. The purchase of the site for the new City hall complex was expensed under this line in 2003.
620	Buildings	Expenditures for the construction of new City facilities. This year the expenses for the new city hall complex are to be found here along with the new wastewater treatment facility.
630	Improvements Other Than Buildings	Included in this category are expenditures for capital improvements over \$500.00 in a given department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.
631	City Hall – Improvements Other Than Buildings	
632	Activity Center – Improvements Other Than Buildings	
633	Public Works – Improvements Other Than Buildings	
640	Machinery & Equipment	Included in this category are expenditures for capital improvements for machinery and equipment over \$1,000.00 in a given department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment
641	City Hall – Machinery & Equipment	
642	Activity Center – Machinery & Equipment	
643	Public Works - Machinery & Equipment	
650	Construction in Progress	Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year
660	Books, Publications & Library Materials	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.
<b>Debt Service</b>		
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



Polk City  
Budget Line Item Descriptions

Line Item #	Line Item Name	Description
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
<b>Other Uses</b>		
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.
930	Transfer to Public Safety Impact Fees	Amounts transferred to the restricted public safety impact fees cash account.
931	Transfer to Transportation Impact Fees	Amounts transferred to the restricted transportation impact fees cash account.
932	Transfer to Parks & Rec Impact Fees	Amounts transferred to the restricted parks and recreation impact fees cash account.
933	Transfer to Public Facilities Impact Fees	Amounts transferred to the restricted public facilities impact fees cash account.
940	Transfer to Unrestricted Reserves	Amounts set aside to reserves that are not assigned to a specific expenditure.
941	Transfer to Emergencies and Contingencies	Amounts set aside to reserves that are assigned for emergencies and contingencies.
942	Transfer to Reserves for Capital Outlay Purchases	Amounts set aside to reserves that are assigned for the purchasing of capital assets.
950	Transfer to Restricted Streets Gas Tax	Amounts set aside to reserves that are assigned for paving. Per the Florida State Statute for the New Local Opt Gas Tax.
951	Transfer to Restricted Building Permits	Amounts set aside to reserves that are assigned for Building Dept expenses per Florida State Statutes.
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 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.
995	Refund of Overpayments	The city issues refunds on closed utility accounts that have a credit balance due to a customer overpayment on the account.
996	Bad Debt Expense	The city must offset utility bad debts with this line.
999	Other Non-Operating Charges.	Amounts that are expensed that are not a part of the operations of the City.