

POLK CITY
City Commission Meeting (7 pm)

June 21, 2021

Polk City Government Center
123 Broadway Blvd., SE

CALL TO ORDER – Mayor Joe LaCascia

INVOCATION – Pastor Walter Lawlor, New Life Community Church

PLEDGE OF ALLEGIANCE – Mayor Joe LaCascia

ROLL CALL – Assistant to the City Manager Sheandolen Dunn

ESTABLISHMENT OF A QUORUM

APPROVE CONSENT AGENDA

PRESENTATIONS AND RECOGNITIONS

PUBLIC COMMENT – ITEMS NOT ON AGENDA (limit comments to 3 minutes)

AGENDA

1. Signer for City Bank Account
2. Discussion of Additional Law Enforcement Officer(s)
3. Resolution 2021-11 – A Resolution of the City Commission of Polk City, Florida, adopting the necessary policies for the City's Community Development Block Grant (CDBG) Program; providing for an effective date.
4. Presentation of Financial Statement for the Year Ending September 30, 2020

CITY MANAGER ITEMS

1. County Fire Station
2. Contract for Citrus Hill Water Main
3. Republic Services
4. Dirt and Grit Removal System at Cardinal Hill WWTF
5. Meter Replacement Program

CITY ATTORNEY ITEMS

COMMISSIONER ITEMS

Vice Mayor Kimsey
Commissioner Blethen
Commissioner Carroll
Commissioner Harper
Mayor LaCascia

ANNOUNCEMENTS

ADJOURNMENT

Please note: Pursuant to Section 286.0105, Florida Statutes, if a person decides to appeal any decision made by the City Commission with respect to any matter considered during this meeting, he or she will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. In accordance with the American with Disabilities Act, a person with disabilities needing any special accommodations to participate in city meetings should contact the Office of the City Clerk, Polk City Government Center, 123 Broadway, Polk City, Florida 33868 Telephone (863) 984-1375. The City of Polk City may take action on any matter during this meeting, including items that are not set forth within this agenda. Minutes of the City Commission meetings may be obtained from the City Clerk's office. The minutes are recorded, but are not transcribed verbatim. Persons requiring a verbatim transcript may arrange with the City Clerk to duplicate the recordings, or arrange to have a court reporter present at the meeting. The cost of duplication and/or court reporter will be at the expense of the requesting party.

CONSENT AGENDA

June 21, 2021

MAY ALL BE APPROVED BY ONE VOTE OF COMMISSION TO ACCEPT CONSENT AGENDA. Commission Members may remove a specific item below for discussion and add it to the Regular Agenda under New or Unfinished Business, whichever category best applies to the subject.

A. CITY CLERK

1. Accept minutes – May 17, 2021 – City Commission Workshop
2. Accept minutes – May 17, 2021 – City Commission Meeting

B. REPORTS

1. Building Permits Report – May 2021
2. Code Enforcement Report – May 2021
3. Financial Report – May 2021
4. Library Report – May 2021
5. Polk County Fire Rescue – N/A
6. Polk Sheriff's Report – May 2021
7. Public Works Report – May 2021
8. Utilities Report – April/May 2021

C. OTHER

**City Commission Meeting
June 21, 2021**

CONSENT AGENDA ITEM: Accept minutes for:

1. Accept minutes – May 17, 2021 – City Commission Workshop
2. Accept minutes – May 17, 2021 – City Commission Meeting

INFORMATION ONLY
 ACTION REQUESTED

ISSUE: Minutes attached for review and approval

ATTACHMENTS:

1. Accept minutes – May 17, 2021 – City Commission Workshop
2. Accept minutes – May 17, 2021 – City Commission Meeting

ANALYSIS: N/A

STAFF RECOMMENDATION: Approval of Minutes

CITY COMMISSION WORKSHOP MINUTES

May 17, 2021

Mayor LaCascia called the Regular Meeting to order at 6:00 pm.

ROLL CALL – Assistant to the City Manager Sheandolen Dunn

Present: Mayor Joe LaCascia, Vice Mayor Don Kimsey, Commissioner Wayne Harper, City Attorney Thomas Cloud and City Manager Patricia Jackson

Absent: Commissioner Randy Carroll, Commissioner Micheal T. Blethen

ORDER OF BUSINESS

Election of Mayor and Vice Mayor

Will take place at Regular Meeting.

Citrus Hill Drive Water Main Project – Purchase of Materials

City Manager Jackson and Mayor LaCascia stated as discussed in a previous City Commission Meeting, as well as the City Commission Workshop on May 8, Polk City has requested quotes for materials from two (2) companies for the Citrus Hill Drive Water Main Extension. The City Commission was told during the recent Workshop that there has been a drastic increase in the price of supplies due to the current manufacturer supply chain issues across the United States. Since the original quotes were received, the price of supplies has increased approximately \$5,000.

At the Regular Meeting, Staff recommended utilizing the lowest quote, Ferguson Waterworks for the purchase of materials in the amount of \$28,872.10 for the Citrus Hill Drive Water Main Extension Project.

Redistricting

City Manager Jackson and Mayor LaCascia stated based on the discussion at the City Commission Workshop, and as a result of growth in Polk City, the staff and City Commission needs to discuss the possibility of Redistricting now, rather than waiting the ten years, which would be 2026 since the Charter Referendum was passed in 2016.

Staff requested authorization to speak with the Polk County Elections Office to obtain information on their office handling the Redistricting process on behalf of Polk City.

After lengthy discussion, City Attorney Cloud provided final clarification for a decision to be made at the Regular Meeting to provide authorization for City Manager Jackson to

Speak with the Supervisor of Elections Office about how to proceed with the Redistricting for Polk City.

CITY MANAGER ITEMS

Centennial Committee – City Manager Jackson requested the Commissioners submit names to her in an effort to form a Centennial Committee.

Start time for Workshop and Meetings – 6pm Workshop and Regular Meeting to begin immediately following the Workshop. Mayor LaCascia has a concern of how the public will be notified. City Manager Jackson stated this could be placed in the newsletter and on the website.

Regular Seating on the Dyas – City Commissioners had no issue with going back to normal seating? The City Commission provided consensus to go back to normal seating.

City issued electronic devices – City Manager Jackson asked the Commissioners to return any City issued devices that are not being used. These items need to be surplus.

Citrus Hill Water Main Project (Labor) – We have received quotes for this project. If the price is above \$50,000, can Polk City determine not to go out for bid and use one of the three quotes received. Most likely, the quotes will come in over \$50,000.

City Attorney Cloud provided clarification according to the City's Code of Ordinances Chapter based on Purchasing, Section 2-132(b) as well as Section 2-132 (3)(d) which states *"Upon request of the City Manager, the City Commission may, by majority vote, waive the bid requirements of this section and authorize the City Manager to purchase items or services by negotiations rather than bidding"*.

Mayor LaCascia asked what was going to be the bonding and insurance for this project.

City Attorney Cloud provided a thorough explanation.

City Manager Jackson discussed why we only received one or two quotes.

City Attorney Cloud advised the motion should be to authorize the City Manager to negotiate with three companies to bring back a contract to the City Commission, which includes Insurance and Performance Bonds. The quote will eventually be turned into a binding contract.

Sprayfield Property – Vice-Mayor Kimsey inquired about what was happening with the Sprayfield. Mayor LaCascia stated Polk City has made a decision to keep it.

Republic Services – City Manager Jackson is encouraging the City Commission to "sit tight" with the current rate Polk City has with Republic Services. Other cities have gone out for bid and their rates have drastically increased. The lowest bid is \$17 and up for residential in other cities. Polk City is currently at \$14.82 for residential. City Manager

Jackson has requested that each Commissioner schedule a time to visit with her on this matter. Lengthy discussion ensued.

Budget – City Manager Jackson will have it ready for the Commission to review before the end of July, when it is actually due.

Inmate Labor – Mayor LaCascia inquired about the status of the Inmate Labor for Polk City. City Manager Jackson responded the Department of Corrections is short staffed. The crew may be back in June/July. Just not sure at this time.

ADJOURNMENT – 6:55 pm

Patricia Jackson, City Manager

Joe LaCascia, Mayor

CITY COMMISSION MINUTES

May 17, 2021

Mayor Joe LaCascia called the meeting to order at 7:00 pm.

Pastor Walter Lawlor, New Life Community Church gave the invocation.

Those present recited the Pledge of Allegiance led by Mayor LaCascia.

ROLL CALL – Assistant to the City Manager Sheandolen Dunn

Present: Mayor Joe LaCascia, Vice Mayor Don Kimsey, Commissioner Wayne Harper, Commissioner Randy Carroll, City Attorney Thomas Cloud, and City Manager Patricia Jackson

Absent: Commissioner Micheal T. Blethen

Election of Mayor

Motion by Vice Mayor Kimsey to nominate Joe LaCascia to serve another one-year term as Mayor; this motion was seconded by Commissioner Harper.

Motion carried unanimously by voice vote.

Election of Vice Mayor

Vice Mayor Kimsey stated that his time is winding up and he would like to see someone else serve as Vice Mayor.

Motion by Commissioner Harper to nominate Commissioner Blethen to serve well as Vice Mayor. Motion failed for lack of a second.

Vice Mayor Kimsey stated without Commissioner Blethen's consent, nominating him would be difficult.

Motion failed for lack of a second.

Commissioner Harper withdrew his motion for Commissioner Blethen to serve as Vice Mayor.

Motion by Commissioner Harper to nominate Vice Mayor Kimsey to serve another one-year term as Vice Mayor; this motion was seconded by Mayor LaCascia.

Motion carried unanimously by voice vote.

APPROVE CONSENT AGENDA

Motion by Commissioner Harper to approve the April 19, 2021 (Regular Meeting) and April 19, 2021 (Workshop) minutes; this motion was seconded by Commissioner Carroll. **Unanimously approved by Voice Vote.**

PRESENTATIONS/RECOGNITIONS - None

PUBLIC COMMENT - None

ORDER OF BUSINESS

Citrus Hill Drive Water Main Project – Purchase of Materials

City Manager Jackson and Mayor LaCascia stated as discussed in a previous City Commission Meeting, as well as the City Commission Workshop on May 8, Polk City has requested quotes for materials from two (2) companies for the Citrus Hill Drive Water Main Extension. The City Commission was told during the recent Workshop that there has been a drastic increase in the price of supplies due to the current manufacturer supply chain issues across the United States. Since the original quotes were received, the price of supplies has increased approximately \$5,000.

Staff recommended utilizing the lowest quote, Ferguson Waterworks for the purchase of materials in the amount of \$28,872.10 for the Citrus Hill Drive Water Main Extension Project.

No questions or comments.

Motion by Vice Mayor Kimsey to approve the lowest quote, Ferguson Waterworks for the purchase of materials in the amount of \$28,872.10; this motion was seconded by Commissioner Harper.

Motion carried unanimously by Voice Vote.

Redistricting

City Manager Jackson and Mayor LaCascia stated based on the discussion at the City Commission Workshop, because of growth in Polk City and to keep things in balance, the staff and City Commission needs to discuss the possibility of Redistricting now, rather than waiting the ten years, which would be 2026 since the Charter Referendum was passed in 2016.

Staff requested authorization to speak with the Polk County Elections Office to obtain information on their office handling the Redistricting process on behalf of Polk City.

City Attorney Cloud requested clarification. City Manager Jackson provided such clarity regarding Redistricting.

The City Commission provided consensus.

CITY MANAGER ITEMS

- 1) **Citrus Hill Drive Water Main Project** – City Attorney Cloud spoke regarding the quotes received. The work will exceed \$50,000. Can the bid requirements be waived? Can the City Manager be authorized to purchase the items by negotiation, rather than bidding?

Motion by Commissioner Harper to waive the bid requirements of Section 2-132(b) and Section 2-132(3)(b) authorizing the City Manager to negotiate a contract with those companies that have provided a quote and bring the contracts back to the City Commission for final approval; this motion was seconded by Vice Mayor Kimsey.

Motion carried unanimously by Voice Vote.

- 2) **Christmas Parade and Safe Haven Halloween** - Polk City is hoping to have events this year. FDOT agrees with the route we have chosen for the Christmas parade.

CITY ATTORNEY ITEMS- None

COMMISSIONER ITEMS

Vice Mayor Kimsey – In the June meeting, would like to discuss the possibility of expanding Law Enforcement in Polk City.

Commissioner Carroll – None

Commissioner Harper – None

Mayor LaCascia – The upcoming year will be transformational in Polk City with all the new residents coming in. All the roads will be impacted. We need to be certain that the County and the State know how bad traffic has gotten in Polk City. FDOT is more prone to do a roundabout at SR 33 and Mount Olive Road. We must go on public record with FDOT about the dangerous traffic patterns in Polk City. We will stay in the faces of FDOT and the County Manager.

ANNOUNCEMENTS - None

ADJOURNMENT – 7:26 pm

Patricia Jackson, City Manager

Joe LaCascia, Mayor

**City Commission Meeting
June 21, 2021**

CONSENT AGENDA ITEM: Department Monthly Reports

 INFORMATION ONLY
 X ACTION REQUESTED

ISSUE: Department Reports attached for review and approval

ATTACHMENTS:

Monthly Department Reports for:

1. Building Permits Report – May 2021
2. Code Enforcement Report – May 2021
3. Financial Report – May 2021
4. Library Report – May 2021
5. Polk County Fire Rescue – N/A
6. Polk Sheriff's Report – May 2021
7. Public Works Report – May 2021
8. Utilities Report – April/May 2021

ANALYSIS:

STAFF RECOMMENDATION: Approval of Department Reports via Consent Agenda

Polk City Permits Added

From: 05/01/21 To: 05/31/2021

DEMO

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BT-2021-8181	334 Appaloosa Hill RD, Polk City, FL 33868	2,000.00	05/13/2021
		Subtotal:	\$2,000.00

ELECTRICAL

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BT-2021-7716	125 CARTER BLVD, POLK CITY, FL 33868-	2,000.00	05/07/2021
BT-2021-8072	108 N COMMONWEALTH AVE, POLK CITY, FL 33868	1,100.00	05/12/2021
BT-2021-8137	8561 RINDGE RD, POLK CITY, FL 33868	42,093.32	05/13/2021
		Subtotal:	\$45,193.32

GAS

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BT-2021-8374	149 LAYNEWADE RD, POLK CITY, FL 33868	600.00	05/18/2021
		Subtotal:	\$600.00

MECHANICAL

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BT-2021-7637	7182 BERKLEY RD, POLK CITY, FL 33868	8,636.00	05/06/2021
BT-2021-7655	239 SUNSHINE BLVD, POLK CITY, FL 33868-	4,500.00	05/06/2021
BT-2021-8078	325 PINE AVE, POLK CITY, FL 33868	4,000.00	05/12/2021
BT-2021-9013	205 SE BROADWAY BLVD, POLK CITY, FL 33868	4,279.00	05/25/2021
		Subtotal:	\$21,415.00

RE-ROOF

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BT-2021-7583	239 TRAIL VIEW WAY, POLK CITY, FL 33868	10,000.00	05/06/2021
BT-2021-7586	440 N CITRUS GROVE BLVD, POLK CITY, FL 33868	7,065.24	05/06/2021
BT-2021-8011	226 CARTER BLVD, POLK CITY, FL 33868	3,400.00	05/12/2021
BT-2021-8167	212 S CITRUS GROVE BLVD, POLK CITY, FL 33868	7,560.00	05/13/2021
BT-2021-8370	206 CARTER BLVD, POLK CITY, FL 33868	2,500.00	05/18/2021
		Subtotal:	\$30,525.24

RESIDENTIAL

<u>Permit Number</u>	<u>Address</u>	<u>Declared Value</u>	<u>Date Added</u>
BR-2021-5131	719 TEABERRY TRL, POLK CITY, FL 33868-	14,000.00	05/05/2021
BR-2021-5259	641 4TH ST, POLK CITY, FL 33868	1,000.00	05/06/2021
BR-2021-5671	334 Appaloosa Hill RD, Polk City, FL 33868	6,000.00	05/14/2021
BR-2021-5799	8876 SUNAPEE LOOP, POLK CITY, FL 33868-	7,900.00	05/18/2021

BR-2021-5801	5123 CLAREMONT CT, POLK CITY, FL 33868	2,400.00	05/19/2021
BR-2021-5884	402 BASCOM CT, POLK CITY, FL 33868	44,794.00	05/20/2021
BR-2021-5977	644 MEANDERING WAY, POLK CITY, FL 33868	23,201.00	05/24/2021
BR-2021-6098	611 4TH ST, POLK CITY, FL 33868	1,500.00	05/25/2021
BR-2021-6148	639 1ST ST, POLK CITY, FL 33868-	5,000.00	05/19/2021
BR-2021-6150	507 MARKLEN LOOP, POLK CITY, FL 33868-9811	11,800.00	05/26/2021
BR-2021-6154	222 TRAIL VIEW WAY, POLK CITY, FL 33868	9,500.00	05/26/2021
BR-2021-6267	552 NARROW POND LN, POLK CITY, FL 33868	12,871.00	05/28/2021
BR-2021-6297	592 MEANDERING WAY, POLK CITY, FL 33868-	250,000.00	05/19/2021

Subtotal: \$389,966.00

Grand Total: \$489,699.56

4 SFR to Date
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Code Enforcement Report MAY 2021

SNIPE SIGNS REMOVED	28
LIEN SEARCHES	18
INSPECTIONS	55
CLOSED OUT CASES	24
SPECIAL MAGISTRATE CASES	3
CLOSED OUT SPECIAL MAGISTRATE CASES	6
CASE SUBJECTS	
DISABLE VEHICLES	1
BUILDING WITHOUT PERMIT	4
OVERGROWTH	7
HOUSE NUMBERS	5
FENCE	2
JUNK AND DEBRIS	11
RV/TRAILER PARKING	6
OPEN STRUCTURE	1
NOISE	0
CLOSE OUT LIEN	0
YARD SALE	2
ANIMAL	1
POSTINGS	9
EXTENDED CASES	4

POLK CITY
Simple Balance Sheet

For Fiscal Year: 2021 thru Fiscal Month: May, for Fund: 01

Account Number	Account Title	Ending Bal	Net Amount
01-101-100	Cash - Checking	3,921,745.72	
01-101-800	Cash - GF Police Public Safety Impact Fees	212,661.71	
01-101-801	Cash - GF Fire Public Safety Impact Fees	134,472.07	
01-101-802	Cash - GF Recreation Impact Fees	402,109.33	
01-101-803	Cash - GF Gen Gov't Facilities Impact Fees	446,006.51	
01-101-890	Van Fleet Cycling Challenge	859.09	
01-102-100	Cash on Hand	575.00	
01-115-100	Accounts Receivable - Utilities	6,515.70	
01-115-120	Accounts Receivable - Local Bus Licenses	3,540.00	
01-115-200	Accounts Receivable - Year End	94,577.06	
01-117-100	Allowance for Bad Debt	2,590.82	
01-133-100	Due From Other Governmental Units	45,031.24	
01-133-101	Due From Others (Franchise & Public Serv. Tax)	43,987.57	
01-153-302	Restricted Cash - New Local Opt Gas Tax	150,193.00	
01-153-303	Restricted Cash - Building and Codes	72,335.03	
01-160-902	Reserve Account	177,764.59	
01-160-903	Reserve Acct - Emergencies & Contingency	62,924.00	
	** TOTAL ASSET**		4,570,521.88
01-202-100	Accounts Payable	27,779.37	
01-202-200	Accounts Payable - Year End	5,210.75	
01-202-900	Customer Deposits	3,235.00	
01-208-100	Due to County - Impact Fees	3,696.48	
01-208-310	Due to DCA - Bldg Permit Surcharge	219.56	
01-208-320	Due to Dept of Business - License Fees	150.73	
01-208-330	Due to PCSO - Police Education Revenue	107.29	
01-217-200	Accrued Sales Tax	64.12	
01-218-100	Payroll Taxes Payable	17,615.29	
01-218-200	FRS Retirement Payable	5,651.63	
01-218-300	Health Plan Payable	200.63	
01-218-320	Supplemental Insurance Payable	3,874.94	
01-218-400	Dental Plan Payable	543.13	
01-218-410	Vision Plan Payable	1,249.63	
	** TOTAL LIABILITY**		59,176.85
	** TOTAL ENCUMBRANCE**		0.00
01-271-100	Fund Balance Unreserved	3,834,866.16	
	** TOTAL EQUITY**		3,834,866.16
	** TOTAL REVENUE**		2,286,646.98
	** TOTAL EXPENSE**		1,610,168.11
	TOTAL LIABILITY AND EQUITY		4,570,521.88

POLK CITY
 MAY 2021 MONTHLY FINANCIALS

GENERAL FUND REVENUES
 66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 PRIOR YR REVENUE	2021 ANTICIPATED REVENUE	ADJ ANTICIPATED	2021 CURRENT REVENUE	2021 YTD REVENUE	2021 (EXCESS) /DEFICIT	PERCENTAGE REALIZED
01-311-100	Ad Valorem Taxes	951,733.27	1,040,510.00	1,040,510.00	19,889.12	1,026,459.21	14,050.79	98.65 %
01-312-300	9th Cent Gas Tax	14,117.36	13,968.00	13,968.00	1,254.00	8,142.71	5,825.29	58.30 %
01-312-400	Local Option Gas Tax	5,700.43	86,258.00	86,258.00	0.00	45,261.50	40,996.50	52.47 %
01-312-410	New Local Option Gas Tax	54,230.31	52,731.00	52,731.00	5,578.86	34,296.54	18,434.46	65.04 %
01-314-100	Electric - Utility Tax	126,936.41	112,579.00	112,579.00	10,416.14	69,067.81	43,511.19	61.35 %
01-314-300	Water - Utility Tax	72,327.05	88,123.00	88,123.00	5,972.17	40,003.50	48,119.50	45.40 %
01-314-301	Water - Utility Tax - Readiness to Se	1,615.15	0.00	0.00	0.00	0.00	0.00	0.00 %
01-314-400	Gas - Utility Tax	7,541.50	5,000.00	5,000.00	927.48	5,238.98	(238.98)	104.78 %
01-315-100	Communications Services Tax	200,328.08	205,410.00	205,410.00	17,380.26	108,054.25	97,355.75	52.60 %
01-316-100	Local Business Licenses	11,870.19	7,100.00	7,100.00	0.00	2,230.00	4,870.00	31.41 %
01-316-102	County Business Tax	1,776.28	300.00	300.00	35.20	433.50	(133.50)	144.50 %
01-316-103	PIC Delinquent Bus. Tax Program	1,110.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-322-100	Building Permits	78,940.17	11,290.00	11,290.00	3,011.13	28,830.24	(17,540.24)	255.36 %
01-322-101	Bldg Permit Plan Checking	29,755.24	5,100.00	5,100.00	1,817.00	18,847.56	(13,747.56)	369.56 %
01-322-102	Bldg Permit Admin Fee	4,980.00	400.00	400.00	440.00	3,390.00	(2,990.00)	847.50 %
01-322-103	Bldg Permit - Electrical	14,795.00	2,500.00	2,500.00	250.00	5,775.00	(3,275.00)	231.00 %
01-322-104	Bldg Permit - Plumbing	12,452.50	2,500.00	2,500.00	125.00	5,650.00	(3,150.00)	226.00 %
01-322-105	Bldg Permit - Mechanical	14,275.00	2,500.00	2,500.00	500.00	6,575.00	(4,075.00)	263.00 %
01-322-107	Bldg Permit - Cert of Occupancy	2,050.00	600.00	600.00	300.00	1,680.00	(1,080.00)	280.00 %
01-322-108	Bldg Permit Inspections	90,341.66	100,000.00	100,000.00	7,525.00	66,097.00	33,903.00	66.10 %
01-323-100	Electric	73,774.53	76,492.00	76,492.00	0.00	28,293.55	48,198.45	36.99 %
01-323-300	Solid Waste	45,372.37	40,686.00	40,686.00	7,246.89	24,695.16	15,990.84	60.70 %
01-324-100	Police - Public Safety Impact Fee	53,513.89	1,290.00	1,290.00	644.99	18,059.72	(16,769.72)	1399.98 %
01-324-110	Fire/Rescue - Public Safety Impact Fe	27,698.53	690.00	690.00	345.11	9,317.97	(8,627.97)	1350.43 %
01-324-610	Parks & Recreation Impact Fee	83,476.02	20,803.00	20,803.00	1,040.16	29,469.59	(8,666.59)	141.66 %
01-324-710	Public Facilities Impact Fee	140,294.79	34,960.00	34,960.00	1,748.01	48,944.28	(13,984.28)	140.00 %
01-329-100	Contractors Registration	0.00	0.00	0.00	0.00	20.21	(20.21)	0.00 %
01-329-200	Other Lic./Fees/Permits	47	0.00	0.00	0.00	0.00	0.00	0.00 %
01-329-220	Site Plan Reviews	15,800.00	1,900.00	1,900.00	1,350.00	2,700.00	(800.00)	142.11 %
01-331-400	FEMA Federal Reimb. - Irma 2017	0.00	0.00	0.00	0.00	2,421.13	(2,421.13)	0.00 %
01-331-510	CD8G	0.00	650,000.00	650,000.00	0.00	0.00	650,000.00	0.00 %
01-334-400	FEMA State Reimb. - Irma 2017	750.00	0.00	0.00	0.00	134.51	(134.51)	0.00 %
01-335-120	MRS - State Sales Tax	59,063.48	59,636.00	59,636.00	4,998.21	39,985.68	19,650.32	67.05 %
01-335-122	SRS - 8th Cent. Motor Fuel Tax	17,276.89	17,415.00	17,415.00	1,459.62	11,676.92	5,738.08	67.05 %
01-335-123	MRS - Municipal Fuel Tax	7.00	7.00	7.00	0.65	5.17	1.83	73.86 %
01-335-140	Mobile Home License	6,891.93	5,184.00	5,184.00	218.50	4,595.77	588.23	88.65 %
01-335-150	Alcoholic Beverage License	978.88	1,126.00	1,126.00	0.00	1,027.83	98.17	91.28 %
01-335-180	Half-Cent Sales Tax	137,348.62	140,000.00	140,000.00	16,907.82	98,790.77	41,209.23	70.56 %
01-337-100	Library Coop Funding	43,226.22	31,990.00	31,990.00	0.00	61,258.21	(29,268.21)	191.49 %

POLK CITY
MAY 2021 MONTHLY FINANCIALS

GENERAL FUND REVENUES
66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 PRIOR YR REVENUE	2021 ANTICIPATED REVENUE	ADJ ANTICIPATED	2021 CURRENT REVENUE	2021 YTD REVENUE	2021 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
01-337-850	Polk County - Cares Act COVID-19	8,303.09	0.00	0.00	0.00	0.00	0.00	0.00 %
01-340-400	Solid Waste	329,293.35	318,612.00	318,612.00	29,573.49	199,681.48	118,930.52	62.67 %
01-340-700	Stormwater Utility Fees	33,742.42	30,000.00	30,000.00	2,926.66	20,125.77	9,874.23	67.09 %
01-340-900	Notary Fees	267.85	0.00	0.00	0.00	220.00	(220.00)	0.00 %
01-344-900	FDOT Maintenance Agreement	13,404.48	16,304.00	16,304.00	0.00	8,936.32	7,367.68	54.81 %
01-347-100	Library Income	5,254.74	4,500.00	4,500.00	380.60	3,905.42	594.58	86.79 %
01-351-110	Police Fines	0.00	0.00	0.00	1,409.85	3,312.45	(3,312.45)	0.00 %
01-351-120	Police Education	19.90	0.00	0.00	0.00	0.00	0.00	0.00 %
01-351-200	Fines, Penalties, and Forfeitures	8,759.62	4,000.00	4,000.00	0.00	6,563.42	(2,563.42)	164.09 %
01-351-300	Code Enforcement Fines	0.00	0.00	0.00	0.00	20,000.00	(20,000.00)	0.00 %
01-359-100	Other Fines and/or Forfeitures	436.29	0.00	0.00	0.00	115.90	(115.90)	0.00 %
01-359-300	Late Fees	114.00	100.00	100.00	0.00	65.50	34.50	65.50 %
01-361-100	Interest Income	542.01	400.00	400.00	3.37	69.15	330.85	17.29 %
01-362-100	Activity Center Rentals	700.00	700.00	700.00	150.00	450.00	250.00	64.29 %
01-362-200	Donald Bronson Community Center Renta	6,100.00	5,500.00	5,500.00	500.00	1,799.00	3,701.00	32.71 %
01-365-100	Sales of Surplus Property	219.60	0.00	0.00	0.00	0.00	0.00	0.00 %
01-366-101	Private Donations - Christmas	1,925.00	1,775.00	1,775.00	0.00	2,000.00	(225.00)	112.68 %
01-366-102	Private Donations - Halloween	1,855.00	1,605.00	1,605.00	0.00	0.00	1,605.00	0.00 %
01-366-110	Private Donations - Library	76.75	0.00	0.00	47.50	47.50	(47.50)	0.00 %
01-369-100	Misc. Income	633.19	100.00	100.00	0.00	332.56	(232.56)	332.56 %
01-369-101	Misc Income - Copies and Faxes	4.00	0.00	0.00	0.00	2.00	(2.00)	0.00 %
01-369-102	Misc Income - Collection Allowance	12,232.73	5,000.00	5,000.00	125.33	4,339.57	660.43	86.79 %
01-369-120	Misc Income - Christmas	300.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-369-130	Misc Income - Halloween	60.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-369-400	Insurance Proceeds	2,155.40	500.00	1,500.00	0.00	1,451.00	49.00	96.73 %
01-369-500	Refund of State Gas Tax	894.41	0.00	0.00	126.40	800.67	(600.67)	0.00 %
01-381-400	Transfer From Enterprise Fund	25,000.00	155,000.00	155,000.00	0.00	155,000.00	0.00	100.00 %
DEPARTMENT TOTALS		2,945,806.05	3,364,144.00	3,364,144.00	146,624.52	2,286,646.98	1,077,497.02	67.97 %

POLK CITY
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General Fund Expenditures
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G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
LEGISLATIVE								
01-511-120	Regular Salary - Wages - Legislative	11,100.00	10,800.00	10,800.00	900.00	6,300.00	4,500.00	58.33 %
01-511-160	Bonuses and Gift Certificates - Legis	2,707.11	2,500.00	2,500.00	0.00	2,707.10	(207.10)	108.28 %
01-511-210	Fica Taxes - Legislative	1,056.26	1,245.00	1,245.00	68.87	689.07	555.93	55.35 %
01-511-240	Worker's Compensation - Legislative	13.61	20.00	20.00	0.00	12.67	7.33	63.35 %
01-511-400	Travel and Training - Legislative	100.00	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00 %
01-511-470	Printing and Reproduction - Legislati	135.66	300.00	300.00	0.00	0.00	300.00	0.00 %
01-511-480	Promo Activities & Legal Ads - Legisl	1,910.00	2,500.00	2,500.00	100.00	100.00	2,400.00	4.00 %
01-511-490	Other Current Charges - Legislative	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-511-510	Office Supplies - Legislative	53.44	500.00	500.00	0.00	0.00	500.00	0.00 %
01-511-520	Operating Supplies - Legislative	114.56	1,000.00	1,000.00	730.67	2,252.82	(1,252.82)	225.28 %
01-511-540	Books, Pub., Sub., & Memberships - Le	3,322.00	4,000.00	4,000.00	0.00	3,464.00	516.00	87.10 %
DEPARTMENT TOTAL		20,512.64	29,365.00	29,365.00	1,799.54	15,545.66	13,819.34	52.94 %
EXECUTIVE								
01-512-120	Regular Salary Wages - Executive	160,677.32	174,425.00	174,425.00	20,124.00	115,377.62	59,047.38	66.15 %
01-512-130	Other Salaries and Wages - Executive	4,800.12	4,800.00	4,800.00	553.86	3,323.16	1,476.84	69.23 %
01-512-160	Bonuses and Gift Certificates - Execu	25,663.26	26,500.00	26,500.00	0.00	28,695.18	(2,195.18)	108.28 %
01-512-210	Fica Taxes - Executive	14,289.21	18,101.00	18,101.00	1,555.53	11,495.31	6,605.69	63.51 %
01-512-220	Retirement Contribution - Executive	32,263.61	37,616.00	37,616.00	4,339.92	25,949.87	11,666.13	68.99 %
01-512-230	Life & Health Insurance - Executive	18,819.54	19,078.00	19,078.00	1,589.82	12,718.56	6,359.44	66.67 %
01-512-240	Worker's Compensation - Executive	175.49	296.00	296.00	0.00	204.60	91.40	69.12 %
01-512-310	Professional Services - Executive	44.36	0.00	0.00	60.00	0.00	0.00	0.00 %
01-512-400	Travel Expenses - Executive	742.22	9,000.00	6,000.00	1,502.59	1,652.59	4,347.41	18.36 %
01-512-410	Communication Services - Executive	990.82	1,400.00	1,400.00	108.06	875.64	524.36	62.55 %
01-512-460	Repairs and Maintenance - Executive	50.00	0.00	0.00	0.00	0.00	0.00	0.00 %
01-512-470	Printing and Reproduction - Executive	133.50	5,000.00	5,000.00	0.00	2,223.54	2,776.46	44.87 %
01-512-480	Promo Activities & Legal Ads - Execut	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-512-490	Other Current Charges - Executive	96.86	1,500.00	1,500.00	193.58	2,211.62	(711.62)	147.44 %
01-512-492	Recording & Other Fees - City Clerk	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
01-512-510	Office Supplies - Executive	243.54	2,000.00	2,000.00	159.88	525.97	1,474.03	26.30 %
01-512-520	Operating Supplies - Executive	2,085.11	3,000.00	4,500.00	0.00	887.84	3,612.16	29.59 %
01-512-540	Books, Pub., Sub., & Memberships - Ex	806.14	3,000.00	3,000.00	29.98	1,204.73	1,795.27	40.16 %
01-512-630	Improvements Other than Building - Ex	0.00	0.00	1,500.00	1,400.00	2,799.98	(1,299.98)	0.00 %

POLK CITY
MAY 2021 MONTHLY FINANCIALS

General Fund Expenditures
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G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
DEPARTMENT TOTAL		261,881.10	308,716.00	308,716.00	31,557.22	210,146.21	98,569.75	68.07 %
CITY CLERK								
01-513-470	Printing and Reproduction - City Cler	3,389.76	0.00	0.00	0.00	0.00	0.00	0.00 %
01-513-510	Office Supplies - City Clerk	348.42	0.00	0.00	0.00	0.00	0.00	0.00 %
01-513-520	Operating Supplies - City Clerk	213.96	0.00	0.00	0.00	0.00	0.00	0.00 %
01-513-540	Books, Pub., Sub., & Memberships - Ci	260.00	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		4,212.14	0.00	0.00	0.00	0.00	0.00	0.00 %
LEGAL COUNSEL								
01-514-310	Professional Services - Legal Counsel	43,665.59	65,000.00	65,000.00	8,789.40	60,485.85	4,514.15	93.06 %
01-514-480	Promo Activities & Legal Ads Legal	7,622.23	12,000.00	12,000.00	49.66	3,338.15	8,661.85	27.82 %
DEPARTMENT TOTAL		51,287.82	77,000.00	77,000.00	8,839.06	63,824.00	13,176.00	82.89 %
COMPREHENSIVE PLANNING								
01-516-120	Professional Services Comp Planning	25,000.00	32,000.00	32,000.00	(5,625.00)	13,125.00	18,875.00	41.02 %
DEPARTMENT TOTAL		25,000.00	32,000.00	32,000.00	(5,625.00)	13,125.00	18,875.00	41.02 %
FINANCE AND ACCOUNTING								
01-516-120	Regular Salary - Wages - Fin & Acctng	87,674.55	95,468.00	95,468.00	10,978.69	63,241.38	32,226.62	66.24 %
01-516-140	Overtime - Fin & Acctng	203.11	544.00	544.00	0.00	0.00	544.00	0.00 %
01-516-210	Fica Taxes - Fin & Acctng	6,275.67	7,345.00	7,345.00	714.55	4,300.73	3,044.27	58.55 %
01-516-220	Retirement Contribution - Fin & Acctn.	7,720.49	9,601.00	9,601.00	1,097.87	6,604.72	2,996.28	68.79 %

POLK CITY
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General Fund Expenditures
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G/L		2020	2021	2021	2021	2021	2021	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
01-516-230	Life & Health Insurance - Fin & Acctn	18,531.78	18,802.00	18,802.00	1,565.84	12,518.67	6,283.33	66.58 %
01-516-240	Worker's Compensation - Fin & Acctng	109.94	163.00	163.00	0.00	112.62	50.38	69.09 %
01-516-310	Professional Services - Fin & Acctng	0.00	2,000.00	2,250.00	0.00	2,250.00	0.00	112.50 %
01-516-400	Travel Expenses - Fin & Acctng	877.00	2,000.00	1,750.00	200.00	200.00	1,550.00	10.00 %
01-516-410	Communication Services - Fin & Acctng	782.31	800.00	800.00	65.53	529.82	270.18	66.23 %
01-516-510	Office Supplies - Fin & Acctng	2,182.03	1,300.00	1,300.00	44.98	772.83	527.17	59.45 %
01-516-520	Operating Supplies - Fin & Acctng	1,352.75	2,000.00	2,000.00	69.42	226.27	1,773.73	11.31 %
01-516-540	Books, Pub., Sub., & Memberships - Fi	229.88	450.00	450.00	14.99	14.99	435.01	3.33 %
DEPARTMENT TOTAL		125,939.91	140,473.00	140,473.00	14,751.86	90,772.03	49,700.97	64.62 %
DEBT SERVICE								
01-517-710	Principal - CB&T Debt Service Pmts	76,806.16	79,394.00	79,394.00	6,708.74	56,009.79	23,384.21	70.55 %
01-517-720	Interest - CB&T Debt Service Pmts	43,004.36	40,417.00	40,417.00	3,275.47	23,863.89	16,553.11	59.04 %
DEPARTMENT TOTAL		119,810.52	119,811.00	119,811.00	9,984.21	79,873.68	39,937.32	66.67 %
LAW ENFORCEMENT								
01-521-305	Contract Labor - Law Enf	101,297.00	103,323.00	103,323.00	0.00	77,492.25	25,830.75	75.00 %
01-521-310	Professional Services - Law Enf	27,896.00	29,000.00	29,000.00	3,462.00	18,742.00	10,258.00	64.63 %
01-521-460	Repairs and Maintenance - Law Enf	3,099.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-521-510	Office Supplies - Law Enf	0.00	100.00	100.00	0.00	0.00	100.00	0.00 %
01-521-520	Operating Supplies - Law Enf	0.00	100.00	100.00	0.00	0.00	100.00	0.00 %
DEPARTMENT TOTAL		132,292.00	133,023.00	133,023.00	3,462.00	96,234.25	36,788.75	72.34 %
BUILDING AND ZONING								
01-524-120	Regular Salary - Wages - Bldg & Zonin	88,576.24	97,944.00	97,944.00	11,301.60	64,850.44	33,093.56	66.21 %
01-524-140	Overtime - Bldg & Zoning	266.82	504.00	504.00	0.00	0.00	504.00	0.00 %
01-524-210	Fica Taxes - Bldg & Zoning	6,519.89	7,531.00	7,531.00	843.49	5,054.11	2,476.89	67.11 %

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General Fund Expenditures
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G/L		2020	2021	2021	2021	2021	2021	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
01-524-220	Retirement Contribution - Bldg & Zoni	7,817.79	6,300.00	6,300.00	1,130.16	6,772.06	(472.06)	107.49 %
01-524-230	Life & Health Insurance - Bldg & Zoni	18,575.10	18,833.00	18,833.00	1,569.45	12,555.60	6,277.40	66.67 %
01-524-240	Worker's Compensation - Bldg & Zoni	977.40	1,705.00	1,705.00	0.00	1,176.15	528.85	68.98 %
01-524-310	Professional Services - Bldg & Zoning	120,682.28	100,900.00	100,900.00	15,733.25	78,103.02	22,796.98	77.41 %
01-524-311	Engineering Services - Bldg & Zoning	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-524-400	Travel Expenses - Bldg & Zoning	0.00	500.00	500.00	0.00	50.00	450.00	10.00 %
01-524-480	Promo Activities & Legal Ads - Bldg &	432.20	0.00	0.00	0.00	0.00	0.00	0.00 %
01-524-510	Office Supplies - Bldg & Zoning	495.17	200.00	200.00	7.78	206.77	(6.77)	103.39 %
01-524-520	Operating Supplies - Bldg & Zoning	458.99	100.00	100.00	0.00	0.00	100.00	0.00 %
01-524-540	Books, Pub., Sub., & Memberships - BI	179.88	120.00	120.00	14.99	104.93	15.07	87.44 %
DEPARTMENT TOTAL		245,001.76	235,637.00	235,637.00	30,600.72	168,873.08	66,763.92	71.67 %
CODE ENFORCEMENT								
01-529-120	Regular Salary - Wages Code Enf	25,009.34	26,288.00	26,208.00	2,979.00	17,024.99	9,183.01	64.96 %
01-529-210	Fica Taxes - Code Enf	1,835.11	2,005.00	2,005.00	221.76	1,327.47	677.53	66.21 %
01-529-220	Retirement Contribution - Code Enf	2,192.28	2,621.00	2,621.00	297.90	1,783.34	837.66	68.04 %
01-529-230	Life & Health Insurance - Code Enf	9,062.92	9,353.00	9,353.00	767.19	6,137.52	3,215.48	65.62 %
01-529-240	Worker's Compensation - Code Enf	403.08	684.00	684.00	0.00	471.98	212.02	69.00 %
01-529-310	Professional Services - Code Enf	5,500.00	6,900.00	6,900.00	500.00	4,500.00	2,400.00	65.22 %
01-529-400	Travel Expenses - Code Enf	274.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-529-410	Communication Services - Code Enf	682.78	795.00	795.00	55.53	449.82	345.18	56.58 %
01-529-470	Printing and Reproduction - Code Enf	219.69	250.00	250.00	0.00	0.00	250.00	0.00 %
01-529-480	Promo Activities & Legal Ads - Code E	0.00	200.00	200.00	0.00	0.00	200.00	0.00 %
01-529-492	Recording & Other Fees	0.00	200.00	200.00	0.00	0.00	200.00	0.00 %
01-529-510	Office Supplies - Code Enf	169.81	200.00	200.00	8.09	77.57	122.43	38.79 %
01-529-520	Operating Supplies - Code Enf	361.24	100.00	100.00	0.00	0.00	100.00	0.00 %
01-529-540	Books, Pub., Sub., & Memberships - Co	115.00	100.00	100.00	0.00	85.00	15.00	85.00 %
DEPARTMENT TOTAL		45,825.25	50,116.00	50,116.00	4,829.47	31,857.69	18,258.31	63.57 %
REFUSE/SANITATION								
01-534-341	Refuse Disposal - Residential Refus	178,562.00	190,864.00	190,864.00	16,130.72	109,724.30	81,139.70	57.49 %

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G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
01-534-342	Refuse Disposal - Commercial - Refuse	86,505.46	86,687.00	86,687.00	8,943.23	72,172.46	14,514.54	83.26 %
DEPARTMENT TOTAL		265,067.46	277,551.00	277,551.00	25,073.95	181,896.76	95,654.24	65.54 %
STORMWATER								
01-538-310	PROFESSIONAL SERVICES - STORMWATER	0.00	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-538-311	Engineering Services - Stormwater	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-538-400	Travel Expenses - Stormwater	938.00	1,000.00	1,000.00	0.00	914.99	85.01	91.50 %
01-538-460	Repairs and Maintenance - Stormwater	16,095.00	50,000.00	50,000.00	0.00	638.99	49,361.01	1.28 %
01-538-492	Recording & Other Fees - Stormwater	0.00	500.00	500.00	0.00	0.00	500.00	0.00 %
01-538-540	Books, Pub., Sub., & Memberships - St	500.00	500.00	500.00	0.00	100.00	400.00	20.00 %
DEPARTMENT TOTAL		17,033.00	57,000.00	57,000.00	0.00	1,653.98	55,346.02	2.90 %
GENERAL GOV'T BUILDINGS								
01-539-310	Professional Services - Gen Gov't Bldg	20,228.36	8,000.00	8,000.00	0.00	1,953.72	4,046.28	49.42 %
01-539-312	Professional Services - Other - Gen G	1,777.23	5,000.00	5,000.00	615.00	1,399.18	3,600.82	27.98 %
01-539-411	City Hall - Communication - Gen Gov't	13,423.73	15,100.00	15,100.00	1,196.07	9,419.73	5,680.27	62.38 %
01-539-413	Public Works - Communication - Gen Go	2,483.28	2,000.00	2,000.00	221.86	1,692.25	307.75	84.61 %
01-539-414	Community Center-Communication-Gen Go	1,849.55	2,000.00	2,000.00	155.22	1,238.04	761.96	61.90 %
01-539-431	City Hall - Utilities - Gen Gov't Bldg	17,338.13	21,000.00	21,000.00	1,430.26	9,308.12	11,691.88	44.32 %
01-539-432	Activity Center - Utilities - Gen Gov't	2,212.32	4,000.00	4,000.00	223.60	961.65	1,038.35	24.04 %
01-539-433	Public Works - Utilities - Gen Gov't	2,802.04	3,000.00	3,000.00	220.55	1,236.62	1,763.38	41.22 %
01-539-434	Community Center-Utilities-Gen Gov't	5,549.72	5,500.00	5,500.00	366.12	2,421.04	3,078.96	44.02 %
01-539-440	Rentals and Leases - Gen Gov't Bldg	7,679.18	8,500.00	8,500.00	1,782.27	6,220.99	2,279.01	73.19 %
01-539-461	City Hall - Repairs & Maint - Gen Gov	31,955.15	13,000.00	13,000.00	11,816.77	22,039.61	(2,039.61)	193.66 %
01-539-462	Activity Center - Repairs & Maint - B	2,029.91	10,000.00	10,000.00	0.00	6,448.65	3,551.35	64.49 %
01-539-463	Public Works I - Repairs & Maint - Gen	3,151.94	7,000.00	7,000.00	0.00	1,059.69	5,940.31	15.14 %
01-539-464	Community Center-Repairs & Maint-Gen	14,108.14	8,000.00	8,000.00	0.00	928.75	7,070.25	11.62 %
01-539-466	Public Works/Utilities Oper - Repairs	4,309.22	5,000.00	5,000.00	0.00	5,426.89	4,563.11	108.74 %
01-539-490	Other Current Charges - Gen Gov't Bldg	0.00	2,000.00	2,000.00	0.00	92.50	1,907.50	4.63 %
01-539-521	City Hall - Operating Supplies - Gen	5,808.68	6,000.00	6,000.00	3,632.09	7,114.49	(1,114.49)	118.57 %
01-539-522	Activity Center - Operating Supplies	1,071.74	1,000.00	1,000.00	39.15	353.12	646.88	35.31 %

POLK CITY
MAY 2021 MONTHLY FINANCIALS

General Fund Expenditures
66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
01-539-523	Public Works - Operating Supplies - G	9.58	1,500.00	1,500.00	835.11	1,507.57	(7.57)	100.50 %
01-539-524	Community Center-Operating Supplies-G	1,463.91	1,400.00	1,400.00	65.12	905.03	494.97	64.65 %
01-539-526	Public Works/Utilities Oper - Operati	134.53	1,500.00	1,500.00	0.00	29.24	1,470.76	1.95 %
01-539-631	City Hall - Improv. O/T Bldgs - Gen G	0.00	0.00	0.00	0.00	15,285.00	(15,285.00)	0.00 %
01-539-634	Community Center - Improv. O/T Bldgs	1,678.55	0.00	0.00	0.00	0.00	0.00	0.00 %
01-539-643	Public Works - Mach & Equipment - Ge	8,116.77	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTAL		149,467.67	129,500.00	142,500.00	22,399.75	99,052.88	43,447.12	76.49 %
ROADS AND STREETS								
01-541-120	Regular Salary - Wages - Roads & Stre	179,747.09	236,128.00	236,128.00	19,500.80	145,799.00	90,329.00	61.75 %
01-541-140	Overtime - Roads & Streets	1,389.16	4,562.00	4,562.00	71.49	557.78	4,004.22	12.23 %
01-541-210	Fica Taxes - Roads & Streets	13,420.86	18,413.00	18,413.00	1,469.68	11,508.72	6,904.28	62.50 %
01-541-220	Retirement Contribution - Roads & Str	15,867.93	24,069.00	24,069.00	1,957.23	15,321.23	8,747.77	63.66 %
01-541-230	Life & Health Insurance - Roads & Str	40,249.29	51,748.00	51,748.00	2,793.60	33,016.24	18,731.76	63.80 %
01-541-240	Worker's Compensation - Roads & Stre.	12,366.28	22,082.00	22,082.00	0.00	16,638.24	5,443.76	75.35 %
01-541-310	Professional Services - Roads & Stree	124.20	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
01-541-311	Engineering Services - Roads & Street	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-541-400	Travel Expenses - Roads & Streets	73.50	1,000.00	1,000.00	0.00	644.00	356.00	64.40 %
01-541-410	Communication Services - Roads & Stre	2,138.42	3,500.00	3,500.00	278.09	2,179.24	1,320.76	62.26 %
01-541-430	Utilities - Roads & Streets	32,357.33	30,000.00	30,000.00	2,425.07	18,104.12	11,895.88	60.35 %
01-541-460	Repairs and Maintenance - Roads & Str	7,171.38	15,000.00	15,000.00	0.00	147.45	14,852.55	0.98 %
01-541-461	Repairs & Maintenance-Equipment - Roa	13,064.04	8,000.00	8,000.00	712.94	5,447.00	2,553.00	68.09 %
01-541-464	Vehicle Fuel - Roads & Streets	5,538.88	8,000.00	8,000.00	509.63	4,591.79	3,408.21	57.40 %
01-541-465	Vehicle Maintenance - Roads & Streets	7,644.28	10,000.00	10,000.00	2,641.42	6,429.46	3,570.54	64.29 %
01-541-466	Public Works/Utilities Facility - Rep	939.71	6,000.00	6,000.00	0.00	1,309.55	4,690.45	21.83 %
01-541-492	Recording & Other Fees - Roads & Stre	0.00	0.00	0.00	0.00	117.55	(117.55)	0.00 %
01-541-493	Equipment Rental - Roads & Streets	0.00	2,000.00	2,000.00	0.00	300.00	1,700.00	15.00 %
01-541-510	Office Supplies - Roads & Streets	800.68	1,000.00	1,000.00	0.00	936.56	63.44	93.66 %
01-541-520	Operating Supplies - Roads & Streets	14,268.99	10,000.00	10,000.00	235.65	8,207.45	1,792.55	82.07 %
01-541-524	Chemicals - Roads & Streets	0.00	1,000.00	1,000.00	171.96	412.90	587.10	41.29 %
01-541-530	Road Materials & Supplies - Roads & S	4,250.57	9,000.00	9,000.00	125.00	3,857.72	5,142.28	42.86 %
01-541-531	Landscape Materials & Supplies - Road	5,342.45	5,000.00	5,000.00	153.93	1,676.61	3,323.39	33.53 %
01-541-540	Books, Pub., Sub., & Memberships - Ro	312.72	500.00	500.00	29.98	299.80	200.20	59.96 %
01-541-620	Buildings - Roads & Streets	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00 %
01-541-630	Improvements Other than Building Ro	146,736.90	650,000.00	650,000.00	0.00	0.00	650,000.00	0.00 %

POLK CITY
 MAY 2021 MONTHLY FINANCIALS

General Fund Expenditures
 66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
01-541-640	Machinery & Equipment - Roads & Stree	48,409.45	31,000.00	31,000.00	8,381.68	31,858.73	(858.73)	102.77 %
DEPARTMENT TOTAL		551,233.63	1,159,002.00	1,154,002.00	41,458.15	309,361.14	844,640.86	26.69 %
LIBRARY								
01-571-120	Regular Salary - Wages - Library	73,448.52	96,106.00	96,106.00	8,190.46	44,815.44	51,290.56	46.63 %
01-571-140	Overtime - Library	904.94	1,124.00	1,124.00	0.00	0.00	1,124.00	0.00 %
01-571-210	Fica Taxes - Library	5,382.52	7,438.00	7,438.00	613.80	3,499.83	3,938.17	47.05 %
01-571-220	Retirement Contribution - Library	6,531.91	9,723.00	9,723.00	819.04	4,709.83	5,013.17	48.44 %
01-571-230	Life & Health Insurance - Library	18,490.03	18,730.00	18,730.00	1,567.19	9,386.09	9,343.91	50.11 %
01-571-240	Worker's Compensation - Library	105.04	165.00	165.00	0.00	113.22	51.78	68.62 %
01-571-310	Professional Services - Library	3,677.85	2,325.00	2,325.00	0.00	674.06	1,650.94	28.99 %
01-571-312	Professional Services - Other - Libra	95.00	3,000.00	3,000.00	410.40	1,292.40	1,707.60	43.08 %
01-571-400	Travel Expenses - Library	0.00	700.00	700.00	0.00	0.00	700.00	0.00 %
01-571-410	Communication Services - Library	4,110.59	6,500.00	6,500.00	462.72	2,107.38	4,392.62	32.42 %
01-571-420	Education Reimbursement - Library	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-571-430	Utilities - Library	3,636.41	5,000.00	5,000.00	280.34	1,486.02	3,513.98	29.72 %
01-571-460	Repairs and Maintenance - Library	2,578.63	4,100.00	7,100.00	773.39	7,859.79	(759.79)	191.70 %
01-571-480	Promo Activities & Legal Ads - Librar	386.42	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-571-490	Other Current Charges - Library	42.79	0.00	0.00	0.00	0.00	0.00	0.00 %
01-571-510	Office Supplies - Library	495.06	1,500.00	1,500.00	30.04	123.68	1,376.32	8.25 %
01-571-520	Operating Supplies - Library	9,447.12	9,000.00	6,000.00	670.54	5,761.23	238.77	64.01 %
01-571-540	Books, Pub., Sub., & Memberships Li	944.51	1,200.00	1,200.00	448.56	497.56	702.44	41.46 %
01-571-620	Buildings - Library	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00 %
01-571-630	Improvements Other than Building - Li	12,510.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-571-640	Machinery & Equipment - Library	0.00	0.00	0.00	0.00	3,868.00	(3,868.00)	0.00 %
01-571-660	Books, Pub. & Library Materials - Libr	16,431.77	18,000.00	18,000.00	1,420.32	7,424.95	10,575.05	41.25 %
DEPARTMENT TOTAL		159,219.11	201,611.00	201,611.00	15,686.80	93,619.48	107,991.52	46.44 %
PARKS								
01-572-310	Professional Services - Parks	10,114.07	0.00	300.00	0.00	62.50	237.50	0.00 %
01-572-430	Utilities - Parks	10,430.39	15,000.00	15,000.00	908.34	9,514.52	5,485.48	63.43 %

POLK CITY
 MAY 2021 MONTHLY FINANCIALS

General Fund Expenditures
 66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
01-572-460	Repairs and Maintenance - Parks	24,926.76	15,000.00	49,628.70	148.84	24,259.52	25,369.18	161.73 %
01-572-493	Equipment Rental - Parks	630.42	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
01-572-520	Operating Supplies - Parks	2,260.20	2,000.00	2,000.00	146.56	1,935.75	64.25	96.79 %
01-572-630	Improvements Other than Building - Pa	2,732.23	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
DEPARTMENT TOTAL		51,094.07	44,000.00	78,928.70	1,203.74	35,772.29	43,156.41	81.30 %
SPECIAL EVENTS								
01-574-310	Professional Services - Spec Events	560.00	2,000.00	0.00	0.00	0.00	0.00	0.00 %
01-574-440	Rentals and Leases - Spec Events	3,387.40	2,000.00	0.00	0.00	0.00	0.00	0.00 %
01-574-470	Printing and Reproduction - Spec Even	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00 %
01-574-480	Promo Activities & Legal Ads - Spec E	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00 %
01-574-490	Other Current Charges - Spec Events	145.58	1,000.00	2,000.00	0.00	2,305.79	(305.79)	230.58 %
01-574-520	Operating Supplies - Spec Events	9,010.97	10,000.00	71.30	0.00	71.30	0.00	0.71 %
DEPARTMENT TOTAL		13,103.95	17,000.00	2,071.30	0.00	2,377.09	(305.79)	13.98 %
NON-DEPARTMENTAL								
01-590-310	Professional Services - Non-Dept	8,984.34	20,000.00	20,000.00	1,690.00	6,016.24	13,983.76	30.08 %
01-590-311	Engineering Services - Non-Dept	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-590-312	Professional Services - Other - Non-D	9,810.00	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
01-590-315	Inmate Labor - GF Non - Dept	13,133.00	28,749.00	28,749.00	0.00	21,561.38	7,187.62	75.00 %
01-590-320	Accounting and Auditing - Non-Dept	14,502.40	17,000.00	17,000.00	5,300.00	11,733.76	5,266.24	69.02 %
01-590-450	Liability Insurance - Non-Dept	46,712.00	63,000.00	63,000.00	1,189.50	58,980.50	4,019.50	93.62 %
01-590-464	Vehicle Fuel - Non-Departmental	266.36	500.00	500.00	44.04	140.82	359.18	28.16 %
01-590-465	Vehicle Maintenance - Non-Departmenta	122.50	500.00	500.00	85.00	177.98	322.02	35.60 %
01-590-510	Office Supplies - Non-Departmental	713.26	2,000.00	2,000.00	131.20	401.11	1,598.89	20.06 %
01-590-520	Operating Supplies - Non-Dept	1,017.88	3,000.00	3,000.00	384.79	1,899.05	1,100.95	63.30 %
01-590-521	Emergencies & Contingencies - Operati	3,832.79	10,000.00	10,000.00	0.00	525.45	9,474.55	5.25 %
01-590-525	Uniforms - Non Dept	704.57	2,000.00	2,000.00	710.58	2,062.85	(62.85)	103.14 %
01-590-528	Postage - Non-Dept	226.45	1,000.00	1,000.00	93.45	3,241.30	(2,241.30)	324.13 %
01-590-540	Books, Pub., Sub., & Memberships -NON	2,725.00	3,000.00	3,000.00	149.90	3,281.95	(281.95)	109.40 %
01-590-930	Transfer - Police Public Safety Impac	0.00	1,290.00	1,290.00	0.00	0.00	1,290.00	0.00 %

POLK CITY
 MAY 2021 MONTHLY FINANCIALS

General Fund Expenditures
 66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L		2020	2021	2021	2021	2021	2021	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
01-590-931	Transfer to Fire Public Safety Impact	0.00	690.00	690.00	0.00	0.00	690.00	0.00 %
01-590-932	Transfer - Parks & Rec Impact Reserve	0.00	20,803.00	20,803.00	0.00	0.00	20,803.00	0.00 %
01-590-933	Transfer -Public Facility Impact Rese	0.00	34,960.00	34,960.00	0.00	0.00	34,960.00	0.00 %
01-590-940	Reserves - Unrestricted Reserves - No	0.00	49,700.00	21,700.00	0.00	0.00	21,700.00	0.00 %
01-590-950	Transfer to Rstr Streets Paving-Non-D	0.00	52,957.00	52,957.00	0.00	0.00	52,957.00	0.00 %
01-590-991	Aids to Private Organizations - Non-D	350.00	3,500.00	3,500.00	0.00	700.00	2,800.00	20.00 %
01-590-992	Unemployment Claims - Non-Dept	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-590-994	Bank Fees - Non-Dept	7.50	0.00	0.00	0.00	0.00	0.00	0.00 %
01-590-996	Bad Debt - Non-Dept	11,313.45	10,000.00	10,000.00	(315.31)	1,158.38	8,841.62	11.58 %
01-590-999	Other - Non-Operating Charges - Non-D	10,487.14	12,190.00	12,190.00	86.18	4,302.12	7,887.88	35.29 %
DEPARTMENT TOTAL		124,909.17	352,339.00	324,339.00	9,549.33	116,182.89	208,156.11	32.97 %
General Fund Revenues Total		2,945,296.05	3,364,144.00	3,364,144.00	146,628.52	2,256,646.98	1,077,457.02	32.03%
General Fund Expenditures Total		-2,396,965.24	-3,364,144.00	-3,364,144.00	-215,777.51	-1,596,168.32	-1,753,475.66	52.14%
Total Revenue vs. Expenditures		548,330.81	0.00	0.00	-69,148.99	690,478.66	-676,475.66	

POLK CITY
Simple Balance Sheet

For Fiscal Year: 2021 thru Fiscal Month: May, for Fund: 05

Account Number	Account Title	Ending Bal	Net Amount
05-101-100	Cash - Checking	1,868,923.70	
05-101-710	Cash - Enterprise Fund Capital Imprvmnts	52,898.45	
05-101-800	Cash - Sewer Impact Fee Account	1,927,976.04	
05-101-900	Cash - Water Impact Fee Account	526,301.30	
05-101-913	DEP Loan - Sinking Fund	29,034.68	
05-101-915	Tax Exempt Leasing - Sinking Fund	0.00	
05-101-916	US Bank - Sink Fund	474,770.87	
05-101-917	US Bank - Renewal & Replacement Series	187,594.83	
05-101-918	DEP Loan WW531400 - Sink Fund	328.36	
05-101-919	DEP Loan WW531402 - Sink Fund	19,086.56	
05-101-920	Cash - Customer Deposits	384,101.16	
05-115-100	Accounts Receivable - Utilities	24,668.65	
05-115-130	Accounts Receivable - Readiness to Serve	84,207.68	
05-117-100	Allowance for Bad Debt	17,614.09	
05-117-200	Allowance for Uncollectible A/R	68,835.67	
05-155-300	Prepaid Insurance - Deferred Bond Series 2017	34,491.40	
05-159-100	Deferred Outflows - Related to Pension	101,024.77	
05-159-200	Deferred Outflows - Loss on Refunding	747,878.23	
05-160-902	Reserve Account	225,392.00	
05-160-903	Reserve Acct - Emergencies & Contingency	48,044.00	
05-160-904	Reserve Acct - CIP Purchases	25,778.78	
05-160-906	Reserve Acct - Cardinal Hill	25,000.00	
05-161-900	Fixed Assets - Land	2,762,913.00	
05-164-100	Utility Plant in Service	15,386,508.20	
05-165-900	Acc.Dep. - Improvements Other than Build	327,211.43	
05-166-900	Equipment & Furniture	590,179.66	
05-167-900	Accumulated Depreciation - Equipment	4,209,848.07	
05-169-900	CIP - Construction Costs	20,211.25	
	** TOTAL ASSET**		20,874,467.03
05-202-100	Accounts Payable	109,653.61	
05-202-200	Accounts Payable - Year End	5,210.75	
05-202-900	Customer Deposits	366,445.56	
05-203-100	Accumulated Interest Payable	53,681.37	
05-203-600	SRF Loan WW51201P	1,934,354.67	
05-203-610	SRF Loan WW53140/SG531401 Effluent Disposal	33,938.94	
05-203-615	SRF Loan WW531402/SG531403	2,103,111.00	
05-203-710	US Bank 2017 Bond Note	7,935,000.00	
05-203-750	Tax Exempt Leasing Loan	22,847.48	
05-203-910	Unamortized Bond Premiums - US Bank	556,556.27	
05-208-305	Taxes Payable	2,484.39	
05-225-100	Deferred Inflows - Related to Pension	4,361.28	
05-234-100	L-T-D - Current Portion	1,753,885.21	
05-234-901	Less: Current Portion of LTD	1,753,885.21	
05-235-900	Net Pension Liability	237,687.81	
	** TOTAL LIABILITY**		13,360,364.35
05-243-100	Encumbrances Placed	574.13	
05-245-100	Reserved for Encumbrances	574.13	
	** TOTAL ENCUMBRANCE**		0.00
05-250-100	Contributed Capital	588,715.40	
05-255-100	Change in Fund Balance	36,514.20	
05-271-100	Fund Balance Unreserved	5,790,416.28	
05-271-200	Net Asset Adjustment Account	10,071.23	
05-272-100	Retained Earnings	734,552.82	

POLK CITY
Simple Balance Sheet

For Fiscal Year: 2021 thru Fiscal Month: May, for Fund: 05

Account Number	Account Title	Ending Bal	Net Amount
	** TOTAL EQUITY**		7,150,127.47
	** TOTAL REVENUE**		1,724,588.72
	** TOTAL EXPENSE**		1,360,615.53
	TOTAL LIABILITY AND EQUITY		20,874,467.01

POLK CITY
 MAY 2021 MONTHLY FINANCIALS

ENTERPRISE FUND REVENUE
 66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 PRIOR YR REVENUE	2021 ANTICIPATED REVENUE	ADJ ANTICIPATED	2021 CURRENT REVENUE	2021 YTD REVENUE	2021 (EXCESS)/DEFICIT	PERCENTAGE REALIZED
05-314-301	RTS - City 10% UTY T	1,956.96	0.00	0.00	68.36	261.49	(261.49)	0.00 %
05-324-210	Water Impact Fees	148,495.00	34,940.00	34,940.00	3,494.00	62,892.00	(27,952.00)	180.00 %
05-324-220	Sewer Impact Fees	353,200.00	88,300.00	88,300.00	4,415.00	145,695.00	(57,395.00)	165.00 %
05-325-111	Connection Fees - Water - Cash Basis	71,340.00	17,400.00	17,400.00	1,305.00	30,885.00	(13,485.00)	177.50 %
05-325-112	Connection Fees - Water - Accrual Bas	3,840.44	0.00	0.00	0.00	0.00	0.00	0.00 %
05-325-210	Readiness to Serve Charge - Sewer	25,570.56	0.00	0.00	1,388.02	3,914.04	(3,914.04)	0.00 %
05-325-211	Readiness to Serve Charge - Water	19,568.05	0.00	0.00	683.60	2,614.77	(2,614.77)	0.00 %
05-329-200	Other Lic./Fees/Permits	4,862.64	1,300.00	1,300.00	1,227.96	2,093.68	(793.68)	161.05 %
05-340-300	Water Utility Revenue	1,276,748.86	1,423,995.00	1,423,995.00	114,831.53	720,737.16	703,257.84	50.61 %
05-340-500	Sewer Utility Revenue	1,191,404.65	1,331,832.00	1,331,832.00	108,524.66	725,144.09	606,687.91	54.45 %
05-359-100	Other Fines and/or Forfeitures	25,430.00	21,140.00	21,140.00	550.00	8,195.00	12,945.00	38.77 %
05-359-200	Non Sufficient Funds	1,140.00	1,206.00	1,206.00	5.00	735.00	471.00	60.95 %
05-359-300	Late Fees	18,994.50	30,000.00	30,000.00	2,709.00	18,661.50	11,338.50	62.21 %
05-369-100	Misc. Income	3,901.05	0.00	0.00	0.00	18.04	(18.04)	0.00 %
05-369-111	Cash Drawer Overage	20.00	0.00	0.00	0.00	(10.00)	10.00	0.00 %
05-369-112	Cash Drawer Overage - Bank Rec	142.30	0.00	0.00	0.00	2,751.95	(2,751.95)	0.00 %
05-369-400	Insurance Proceeds	5,681.63	0.00	0.00	0.00	0.00	0.00	0.00 %
05-389-800	Water & Sewer - Capital Contributions	786,201.20	0.00	0.00	0.00	0.00	0.00	0.00 %
DEPARTMENT TOTALS		3,938,497.84	2,950,113.00	2,950,113.00	239,202.13	1,724,588.72	1,225,524.28	58.46 %

POLK CITY
MAY 2021 MONTHLY FINANCIALS

Enterprise Fund Expenditures
66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
Water								
05-533-120	Regular Salary - Wages - Water Oper	169,222.22	255,102.00	255,102.00	24,525.61	136,803.96	118,298.04	53.63 %
05-533-140	Overtime - Water Oper	3,992.69	7,539.00	7,539.00	1,254.26	3,966.97	3,572.03	52.62 %
05-533-210	Fica Taxes - Water Oper	12,804.84	20,092.00	20,092.00	1,923.48	10,860.83	9,231.17	54.06 %
05-533-220	Retirement Contribution - Water Oper	30,140.35	25,583.00	25,583.00	2,577.99	15,315.69	10,267.31	59.87 %
05-533-230	Life & Health Insurance - Water Oper	42,411.53	56,218.00	56,218.00	4,699.23	31,308.10	24,909.90	55.69 %
05-533-240	Worker's Compensation - Water Oper	6,304.58	6,036.00	6,036.00	0.00	2,910.39	3,125.61	48.22 %
05-533-310	Professional Services - Water Oper	73,063.27	20,000.00	20,000.00	920.58	8,370.31	11,629.69	41.85 %
05-533-311	Engineering Services - Water Oper	17,239.54	30,000.00	30,000.00	1,387.00	7,879.84	22,120.16	26.27 %
05-533-312	Professional Services - Other - Water	2,810.93	20,000.00	20,000.00	218.90	1,429.39	18,570.61	7.15 %
05-533-313	Professional Services - Polk Regional	3,781.42	0.00	23,000.00	0.00	3,319.22	19,680.78	0.00 %
05-533-400	Travel Expenses - Water Oper	1,180.06	500.00	500.00	678.02	1,353.02	(853.02)	270.60 %
05-533-410	Communication Services - Water Oper	3,905.95	3,500.00	3,500.00	525.28	3,896.80	(396.80)	111.34 %
05-533-430	Utilities - PW/Utilities Facility Wat	1,453.33	0.00	1,500.00	99.20	836.26	663.74	0.00 %
05-533-431	Mt. Olive WTP - Utilities - Water Ope	4,303.94	6,900.00	6,900.00	511.35	2,171.64	4,728.36	31.47 %
05-533-432	Commonwealth WTP - Utilities - Water	393.06	4,620.00	4,620.00	49.79	2,719.22	1,900.78	58.86 %
05-533-433	V.Matt Williams WTP - Utilities - Wat	24,860.27	12,000.00	12,000.00	829.16	4,507.03	7,492.97	37.56 %
05-533-460	Repairs and Maintenance - Water Oper	43,799.35	40,000.00	94,945.00	3,064.82	48,274.64	46,670.36	120.69 %
05-533-461	Mt. Olive WTP - Repairs and Maint - W	19,381.71	10,000.00	10,000.00	0.00	1,340.53	8,659.47	13.41 %
05-533-462	Commonwealth WTP - Repairs and Maint	3,048.35	10,000.00	10,000.00	0.00	1,344.43	8,655.57	13.44 %
05-533-463	V.Matt Williams WTP - Repairs and Mai	4,156.25	10,000.00	10,000.00	48.29	35,594.42	(25,594.42)	355.94 %
05-533-464	Vehicle Fuel - Water Oper	8,762.33	7,000.00	7,000.00	1,093.80	5,721.30	1,278.70	81.73 %
05-533-465	Vehicle Maintenance - Water Oper	6,670.90	8,000.00	8,000.00	3,805.48	5,258.44	2,579.23	65.73 %
05-533-466	Public Works/Utilities Facility - Rep	1,191.18	0.00	0.00	0.00	2,440.83	(2,440.83)	0.00 %
05-533-470	Printing and Reproduction - Water Ope	567.50	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-492	Recording & Other Fees - Water Oper	3,300.00	0.00	0.00	0.00	140.00	(140.00)	0.00 %
05-533-493	Equipment Rental - Water Oper	218.38	4,300.00	4,300.00	0.00	0.00	4,100.00	0.00 %
05-533-510	Office Supplies - Water Oper	454.00	1,000.00	1,000.00	30.66	312.07	687.93	31.21 %
05-533-520	Operating Supplies - Water Oper	17,319.24	15,000.00	15,000.00	509.74	6,354.79	8,233.41	42.37 %
05-533-524	Chemicals - Water Oper	5,920.25	9,000.00	9,000.00	682.00	2,313.00	6,687.00	25.70 %
05-533-526	Meter Supplies - New Installs - Water	78,672.44	90,000.00	90,000.00	0.00	37,845.69	52,154.31	42.05 %
05-533-527	Meter Supplies - Repairs & Maintenanc	50,827.61	80,000.00	80,000.00	13,355.56	37,512.34	42,487.66	46.89 %
05-533-540	Books, Pub., Sub., & Memberships - Wa	759.88	2,000.00	2,000.00	0.00	988.54	1,011.46	49.43 %
05-533-605	Depreciation Expense - Water Oper	124,581.76	0.00	0.00	0.00	0.00	0.00	0.00 %
05-533-630	Improvements Other than Building - Wa	0.00	0.00	5,000.00	850.00	850.00	4,150.00	0.00 %
05-533-640	Machinery & Equipment - Water Oper	0.00	0.00	0.00	0.00	529.85	(529.85)	0.00 %
05-533-641	Mt. Olive WTP - Machinery & Equipment	124,934.00	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00 %
05-533-710	Principal - Water Oper	0.00	81,559.00	81,559.00	0.00	22,847.48	58,711.52	28.01 %

POLK CITY
MAY 2021 MONTHLY FINANCIALS

Enterprise Fund Expenditures
66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L		2020	2021	2021	2021	2021	2021	PERCENTAGE
ACCOUNT	DESCRIPTION	ACTUALS	ADOPTED BUDGET	ADJ BUDGET	MTD EXPENSES	YTD EXPENSES	AVAIL BUDGET	REALIZED
05-533-720	Interest - Water Oper	74,104.73	71,763.00	71,763.00	0.00	36,205.23	35,557.77	50.45 %
05-533-994	Bank Fees - Water Oper	0.00	0.00	0.00	0.00	3.19	(3.19)	0.00 %
DEPARTMENT TOTAL		966,537.84	987,712.00	1,072,157.00	63,640.21	483,525.44	588,057.43	48.95 %
Sewer								
05-535-120	Regular Salary - Wages - Sewer Oper	101,693.80	109,923.00	109,923.00	12,907.20	70,260.09	39,662.91	63.92 %
05-535-140	Overtime - Sewer Oper	5,255.37	5,469.00	6,469.00	1,217.47	3,656.14	2,812.86	56.52 %
05-535-210	Fica Taxes - Sewer Oper	7,942.13	8,904.00	8,904.00	1,064.37	5,805.75	3,098.25	65.20 %
05-535-220	Retirement Contribution - Sewer Oper	18,330.59	11,563.00	11,563.00	1,412.47	8,156.72	3,406.28	70.54 %
05-535-230	Life & Health Insurance - Sewer Oper	23,213.93	23,383.00	23,383.00	1,961.41	15,691.28	7,691.72	67.11 %
05-535-240	Worker's Compensation - Sewer Oper	0.00	4,140.00	4,140.00	0.00	2,875.13	1,264.87	69.45 %
05-535-310	Professional Services - Sewer Oper	59,381.68	20,000.00	20,000.00	1,084.00	18,063.00	1,937.00	90.32 %
05-535-311	Engineering Services - Sewer Oper	9,435.75	20,000.00	20,000.00	0.00	817.00	19,183.00	4.09 %
05-535-312	Professional Services - Other - Sewer	583.32	0.00	0.00	0.00	191.66	(191.66)	0.00 %
05-535-400	Travel Expenses - Sewer Oper	251.05	1,000.00	1,000.00	181.58	446.58	553.42	44.66 %
05-535-410	Communication Services - Sewer Oper	3,360.67	2,500.00	2,500.00	343.75	2,712.21	(212.21)	108.49 %
05-535-411	Cardinal Hill WWTP - Comm Svcs - Sew	131.70	1,500.00	1,500.00	0.00	125.10	1,374.90	8.34 %
05-535-412	Mt. Olive WWTP Comm Svcs - Sewer O	2,222.70	2,500.00	2,500.00	199.80	1,597.40	902.60	63.90 %
05-535-430	Utilities - PW/Utilities Facility Sew	6,233.33	7,000.00	7,000.00	744.94	3,058.60	3,941.40	43.69 %
05-535-431	Cardinal Hill WWTP - Utilities - Sewe	24,065.27	21,000.00	21,000.00	2,941.64	12,979.56	8,020.44	61.81 %
05-535-432	Mt. Olive WWTP - Utilities - Sewer Op	8,785.08	11,000.00	11,000.00	715.88	5,292.90	5,707.10	48.12 %
05-535-440	Rentals and Leases - Sewer Oper	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
05-535-460	Repairs and Maintenance - Sewer Oper	95,234.36	100,000.00	100,000.00	1,165.61	48,432.19	51,567.81	48.43 %
05-535-461	Cardinal Hill - Repairs and Maint - S	9,204.80	40,000.00	40,000.00	115.16	8,254.30	31,745.70	20.64 %
05-535-464	Vehicle Fuel - Sewer Oper	12,077.55	4,000.00	4,000.00	898.07	5,552.19	(1,552.19)	138.80 %
05-535-465	Vehicle Maintenance - Sewer Oper	8,286.85	10,000.00	10,000.00	1,728.11	5,072.50	4,927.50	50.73 %
05-535-466	Public Works/Utilities Facility - Rep	275.08	0.00	0.00	0.00	2,437.84	(2,437.84)	0.00 %
05-535-470	Printing and Reproduction - Sewer Ope	157.80	60.00	60.00	0.00	0.00	60.00	0.00 %
05-535-490	Other Current Charges - Sewer Oper	47.61	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-492	Recording & Other Fees - Sewer Oper	100.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
05-535-493	Equipment Rental - Sewer Oper	0.00	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
05-535-510	Office Supplies - Sewer Oper	300.98	1,000.00	1,000.00	30.63	311.86	688.14	31.19 %
05-535-520	Operating Supplies - Sewer Oper	7,830.07	8,000.00	8,000.00	233.39	4,260.53	3,739.47	53.26 %
05-535-522	Cardinal Hill WWTP - Sludge Hauling	14,783.22	0.00	18,000.00	1,163.00	18,047.83	(47.83)	0.00 %
05-535-524	Chemicals - Sewer Oper	19,863.25	17,000.00	17,000.00	6,195.00	19,973.30	(2,973.30)	117.49 %

POLK CITY
MAY 2021 MONTHLY FINANCIALS

Enterprise Fund Expenditures
66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
05-535-540	Books, Pub., Sub., & Memberships - Se	580.00	1,000.00	1,000.00	0.00	164.94	835.06	16.49 %
05-535-605	Depreciation Expense - Sewer Oper	245,368.24	0.00	0.00	0.00	0.00	0.00	0.00 %
05-535-630	Improvements Other than Building - Se	0.00	15,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
05-535-640	Machinery & Equipment - Sewer Oper	0.00	92,682.00	99,520.34	98,990.50	99,520.34	0.00	107.38 %
05-535-641	Cardinal Hill - Mach & Equip - Sewer	0.00	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00 %
05-535-710	Principal - Sewer Oper	852.80	358,501.00	358,501.00	0.00	63,798.30	294,702.70	17.80 %
05-535-712	Principal - DEP Effluent Disposal Loa	0.00	0.00	0.00	0.00	9,063.82	(9,063.82)	0.00 %
05-535-720	Interest - Sewer Oper	294,131.09	287,565.00	287,565.00	851.38	144,451.80	143,113.20	50.23 %
05-535-722	Interest - DEP Effluent Disposal Loan	6,513.06	0.00	0.00	(851.38)	(831.63)	831.63	0.00 %
05-535-730	Other Debt Service Costs - Sewer Oper	0.00	0.00	0.00	0.00	5,231.30	(5,231.30)	0.00 %
DEPARTMENT TOTAL		986,492.93	1,255,690.00	1,285,528.34	134,994.18	585,470.53	700,057.81	46.63 %

EF Non-Departmental

05-590-310	Professional Services - Non-Dept	24,052.24	25,000.00	25,000.00	1,690.00	16,113.72	8,886.28	64.45 %
05-590-312	Professional Services - Other - Non-D	8,240.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
05-590-315	Inmate Labor - EF Non - Dept	13,133.51	28,749.00	28,749.00	0.00	21,561.37	7,187.63	75.00 %
05-590-320	Accounting and Auditing - Non-Dept	29,444.32	25,000.00	25,000.00	5,300.00	17,639.99	7,360.01	70.56 %
05-590-440	Rentals and Leases - Non-Dept	4,306.10	4,500.00	4,500.00	619.50	2,846.61	1,653.39	63.26 %
05-590-450	Liability Insurance - Non-Dept	46,712.00	63,000.00	63,000.00	1,189.50	58,980.50	4,019.50	93.62 %
05-590-510	Office Supplies - Non-Departmental	484.65	1,000.00	1,000.00	131.20	251.16	748.84	25.12 %
05-590-520	Operating Supplies - Non-Dept	230.50	3,000.00	3,000.00	337.05	337.05	2,662.95	11.24 %
05-590-521	Emergencies & Contingencies - Operati	14,921.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
05-590-525	Uniforms - Non Dept	608.90	4,500.00	4,500.00	478.05	2,098.85	2,401.15	46.64 %
05-590-528	Postage - Non-Dept	0.00	3,000.00	3,000.00	0.00	1,000.00	2,000.00	33.33 %
05-590-540	Books, Pub., Sub., & Memberships -NON	1,152.00	2,000.00	2,000.00	0.00	2,311.34	(311.34)	115.57 %
05-590-720	Interest - Bond 2017 Issue	(43,474.44)	0.00	0.00	0.00	0.00	0.00	0.00 %
05-590-730	Other Debt Service Costs	62,278.80	0.00	0.00	0.00	0.00	0.00	0.00 %
05-590-920	Transfer to General Fund - Non-Dept	25,000.00	155,000.00	155,000.00	0.00	155,000.00	0.00	100.00 %
05-590-930	Transfer to Water Impact Fee Reserves	0.00	34,940.00	34,940.00	0.00	0.00	34,940.00	0.00 %
05-590-931	Transfer to Sewer Impact Fee Reserves	0.00	73,300.00	73,300.00	0.00	0.00	73,300.00	0.00 %
05-590-940	Reserves - Unrestricted Reserves NON-	0.00	244,722.00	130,438.66	0.00	0.00	130,438.66	0.00 %
05-590-992	Unemployment Claims - Non-Dept	946.40	2,000.00	2,000.00	94.64	1,419.60	580.40	70.98 %
05-590-994	Bank Fees - Non-Dept	0.00	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
05-590-996	Bad Debt - Non-Dept	59,811.17	0.00	0.00	(1,551.34)	11,315.21	(11,315.21)	0.00 %
05-590-999	Other - Non-Operating Charges - Non-D	770.79	6,000.00	6,000.00	89.07	434.78	5,565.22	7.25 %

POLK CITY
 MAY 2021 MONTHLY FINANCIALS

Enterprise Fund Expenditures
 66.66 % Yr Complete For Fiscal Year: 2021 / 5

G/L ACCOUNT	DESCRIPTION	2020 ACTUALS	2021 ADOPTED BUDGET	2021 ADJ BUDGET	2021 MTD EXPENSES	2021 YTD EXPENSES	2021 AVAIL BUDGET	PERCENTAGE REALIZED
DEPARTMENT TOTAL		249,613.94	706,711.00	592,427.66	8,377.67	291,310.18	301,117.48	41.22 %
Enterprise Fund Revenues Total		9,152,396.64	2,950,113.00	2,950,113.00	239,202.13	1,724,588.72	2,225,524.28	58.46%
Enterprise Fund Expenditures Total		-2,257,199.11	-2,950,113.00	-2,950,113.00	-206,912.06	-1,360,306.15	-1,529,232.72	46.11%
Total Revenue vs. Expenditures		895,197.53	0.00	0.00	32,290.07	364,282.57	-363,708.44	

Library Monthly Report

MAY 2021

CIRCULATION

ADULT BOOKS	823
JUVENILE BOOKS	595
DVD'S	460
HOT-SPOTS	14
DIGITAL	17
TOTAL CIRCULATION	1909

NEW BORROWERS

IN CITY	1
IN COUNTY	7
DIGITAL	0
TOTAL NEW BORROWERS	8

NUMBER OF PROGRAMS

ADULT	0
JUVENILE	0
YOUNG ADULT	0
TOTAL PROGRAMS	0

PROGRAM ATTENDANCE

ADULT	0
JUVENILE	0
YOUNG ADULT	0
TOTAL ATTENDANCE	0

REFERENCE QUESTIONS

PHONE CALLS	126
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NUMBER OF COMPUTER USERS

70

TOTAL PATRONS

507

Prepared by:

Mikayla Osso

Library Director

**POLK COUNTY SHERIFF'S OFFICE
DEPARTMENT OF LAW ENFORCEMENT**

STATISTICAL DATA

West

Division

June 9, 2021

Northwest

District

To: Patricia Jackson, City Manager

From: Deputy Christina Poindexter #7376

Subject: Statistical Report for May, 2021

ACTIVITY	
FELONY ARREST	1
AFFIDAVITS FELONY	0
MISDEMEANOR ARREST	6
AFFIDAVITS MISDEMEANOR	1
OUT OF COUNTY/STATE WARRANT ARRESTS	0
PROCAP WARRANT ARREST	1
TOTAL ARRESTS	9
SEARCH WARRANTS	0
FIELD INTERROGATION REPORTS	0
TRAFFIC CITATIONS	23
INTELLIGENCE REPORTS	0
STOLEN PROPERTY RECOVERED	1 - motorcycle
HRS. TRANSPORTING/ AGENCIES/DIVISIONS	0
OFFENSE REPORTS	36
NARCOTICS SEIZED	28 grams of methamphetamine
ASSETS SEIZED	0
PATROL NOTICES	0
FOXTROT REPORTS	8
TOW-AWAY NOTICES	0
COMMUNITY CONTACTS	1800
TRAFFIC STOPS	33
TOTAL DISPATCHED CALLS FOR SERVICE	93

In May 2021, there were two (2) PROCAP captured crimes as compared to three (3) in May 2020. Hungry Howie's had one conveyance Burglary that occurred in the parking lot. The suspect stole a vehicle in Winter Haven Fl. drove to Polk City and entered a vehicle in the parking lot of Hungry Howie's, once confronted by employees the suspect left the area on foot. A grand theft of a catalytic converter occurred at 333 Bridges Rd. (Lake Agnes Boat Ramp) while the victim was fishing. There is currently a county wide trend of Catalytic Converter thefts from boat ramps all around the county and surrounding counties. At this time our crime is sitting at -33% as compared to last year at this time.

Case No.	Inc. Starts	Inc. EN	DDMM	Location	Description	Officer	Arrested	Victim	CR #
BURGLARY CONVEYANCE									
PCSO-210021712	2021-05-22 / 2134hrs	2021-05-22 / 2153hrs	Sat	108 COMMONWEALTH AVE N HUNGRY HOWIES	susp was observed on video arriving to the location in a black Toyota Camry FL tag LAU271 (stolen from Central District 21-21667); susp sat in the stolen vsh for approx 20 mins then entered the victs white Ford Ranger; susp fled on foot after being confronted by the vict / photos taken /	Wright	yes	yes	
GRAND THEFT									
PCSO-210021356	2021-05-20 / 0630hrs	2021-05-20 / 1012hrs	Thur	333 BRIDGES RD (LAKE AGNUS)	unk susp removed 2 catalytic converters from victs 2013 Ford F150 which was parked at boat ramp while vict was fishing.	Arbojast	No	Yes	NFI

Department of Law Enforcement																														
Polk City - 2020 - 2021																														
	January		February		March		April		May		June		July		August		September		October		November		December		YTD Totals		Monthly Change	YTD		
	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021		2020	2021	
Robbery	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0%	0.2	0.0
Burg. Business	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	2	0%	0.0	0.4
Burg. Residence	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0%	0.2	0.0
Burg. Structure	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0%	0.2	0.0
Burg. Conveyance	0	0	1	1	0	1	0	0	0	1	0	0	0	0	0	0	1	0	0	0	0	1	0	0	0	1	3	100%	0.2	0.6
Vehicle Theft	1	0	0	1	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	2	1	0%	0.4	0.2
Grand Theft	0	1	0	0	0	0	0	0	1	1	1	0	1	0	0	1	0	0	0	0	0	0	0	0	0	1	2	100%	0.2	0.4
Petst Theft	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	2	0	0%	0.4	0.0
Mail Theft	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0.0	0.0
Retail Theft	0	0	0	0	0	0	1	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0%	0.2	0.0
Criminal Mischief	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	2	0	0%	0.4	0.0
Totals	2	3	3	2	2	1	2	0	3	2	3	0	1	0	1	0	5	0	3	0	1	0	0	0	12	8	200%	2.4	1.6	
% Change	50%		-33%		-50%		N/A		-33%		N/A		N/A		N/A		N/A		N/A		N/A		N/A		-33%		-33%			

Public Works Report

May 2021

Public Works

Summary: Public Works maintained all public facilities to include Library, City Hall, Freedom Park, Bronson Center, Old Public Works Facility, Courts, McManigle Park, Fishing Pier, New Public Work/Utility facilities, and Activity Center.

- Mowed and trimmed all City facilities
- Inspected Freedom Park, Recreation Courts, Fishing Pier, and McManigle Park
- Monitored and serviced all storm drains throughout Polk City.
- Completed Work Orders (Repairs and Maintenance of Equipment, Electrical, plumbing, Building Maintenance, Vehicle Maintenance, etc.)
- Ongoing effort to build storage shelves in our Old Public Works building to support storage of old Records.
- In collaboration with Feeding Tampa Bay, we held a Food Drive at Bronson Center to help feed our Neighbors bi-weekly.
- Cleaning and maintaining of all City facilities.

June Objectives:

Continue maintaining the mowing and preventive maintenance of all City facilities, service equipment. Continuing our food drive efforts.

Submitted by:

Keith Prestage, Public Works Director

UTILITY DEPARTMENT

April 2021

Summary: Water/Wastewater continued to maintain sampling of the Wastewater Treatment Plant. Continued to pull all samples for the Water Plants. All samples remain in compliance. Completed monthly MORs/DMR reports for DEP. Completed monthly SWFWMD report as required. Met all of DEP requirements to keep Polk City in compliance.

- All lift stations continue to have preventive maintenance. We are continuing to get all Verbatims/Auto dialers running properly. Generators are being maintained.

Service Completed

- Monthly meter reading
- No reads for the Utility Billing
- Work Orders - 138
- Turn On - 38
- Turn off - 38
- Misc - (rereads, laptops, vacation turn on, TBO from shut off) - 62
- Fire Hydrant flushing and maintenance is being done weekly.
- Valve exercising is being done weekly.
- Continue preventative maintenance/housekeeping is being done.
- WWTF is maintained by wasting, decanting, housekeeping.
- Working on a Grant for Grit and Sand Removal for the WWTF
- Mowing and upkeeping of WTP/WWTF plants

MAY OBJECTIVES: Meet all DEP requirements to stay in compliance, continuing to maintain work orders and locates. Utility Department trained on 811 Locates. GPR Training

Submitted by:

Lori Pearson, Utility Director

UTILITY DEPARTMENT

May 2021

Summary: Water/Wastewater continued to maintain sampling of the Wastewater Treatment Plant. Continued to pull all samples for the Water Plants. All samples remain in compliance. Completed monthly MORs/DMR reports for DEP. Completed monthly SWFWMD report as required. Met all of DEP requirements to keep Polk City in compliance.

- All lift stations continue to have preventive maintenance. We are continuing to get all Verbatims/Auto dialers running properly. Generators are being maintained.

Service Completed

- Monthly meter reading
- No reads for the Utility Billing
- Work Orders - 142
- Turn On - 39
- Turn off - 41
- Misc - (rereads, laptops, vacation turn on, TBO from shut off) - 59
- Fire Hydrant flushing and maintenance is being done weekly.
- Valve exercising is being done weekly.
- Continue preventative maintenance/housekeeping is being done.
- WWTF is maintained by wasting, decanting, housekeeping.
- Working on a Grant for Grit and Sand Removal for the WWTF
- Mowing and upkeeping of WTP/WWTF plants

JUNE OBJECTIVES: Meet all DEP requirements to stay in compliance, continuing to maintain work orders and locates. Fire Hydrant Flow test training. Working on Yearly CCR reports

Submitted by:

Lori Pearson, Utility Director

City Commission Meeting
June 21, 2021

AGENDA ITEM #1:

Signer for City Bank Account

 INFORMATION ONLY
 X ACTION REQUESTED

ISSUE: Signer for City Bank Account

ATTACHMENTS: N/A

ANALYSIS:

Per the City's Charter, the Mayor and Vice Mayor shall have primary signatory authority on the City's Checking Account. All checks will require two (2) signatures. If the Mayor or Vice Mayor is not available to sign checks, the first alternate will be a designated Commissioner and the second alternate will be the City Manager.

STAFF RECOMMENDATION:

Staff recommends that a City Commissioner be designated as a first alternate to sign on the City's Checking Account.

City Commission Meeting
June 21, 2021

AGENDA ITEM #2:

DISCUSSION OF ADDITIONAL LAW ENFORCEMENT
OFFICERS

INFORMATION ONLY
 ACTION REQUESTED

ISSUE:

The City Manager was asked to put the discussion of additional Law Enforcement Officers on the June Agenda.

ATTACHMENTS: N/A

ANALYSIS:

The FY 2021 Budget for Deputy Poindexter is \$103,323; that amount will increase to \$105,389 ± for FY 2022. Polk City currently uses Special-Detail Deputies for 16-hours per week at an estimated cost of \$29,000 for FY 2021.

Based on the discussion regarding additional Deputies, please be advised that the cost for each additional Deputy will be \$105,389 per year; Polk City would not need a supervisor, if a couple of Deputies were added.

Two additional Full-Time Deputies would cost an additional \$210,778, making the total budget for **three Full-Time Deputies \$316,167.**

Another alternative would be to have a total of seven (7) Special-Detail Deputies. Five (5) Deputies would work Monday – Friday, four (4) hours per day. In addition to the five (5) Deputies, there would be two Special-Detail Deputies working a total of 24 hours over the weekend (one Special-Detail Deputy would work on Saturday for twelve (12) hours and one Special-Detail Deputy would work on Sunday for twelve (12) hours). These schedules would allow twelve (12) hour coverage, seven (7) days per week. **The yearly cost of that would be approximately \$85,000 per year.**

STAFF RECOMMENDATION:

Should the Commission be interested in additional deputies, the staff would recommend the Special-Detail Deputies based on the schedule suggested above.

**City Commission Meeting
June 21, 2021**

AGENDA ITEM #3:

RESOLUTION 2021-11 - A RESOLUTION OF THE CITY COMMISSION OF POLK CITY, FLORIDA, ADOPTING THE NECESSARY POLICIES FOR THE CITY'S COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM; PROVIDING AN EFFECTIVE DATE.

 INFORMATION ONLY
 X ACTION REQUESTED

ISSUE:

Adopting the necessary policies for the City's CDBG Program.

ATTACHMENTS:

Resolution 2021-11

ANALYSIS:

In May 2020 Scott Modesitt (Summit Consulting) addressed the Commission regarding the CDBG Program Projects for Polk City. There were two Public Hearings, after which the application packet for this project went to the Department of Economic Development.

A \$650,000 grant in one of the regular CDBG categories below. There is no match required for this grant. Application is due in August 2020.

1) Housing Rehabilitation, 2) Neighborhood Revitalization, or 3) Commercial Revitalization.

The Citizens Advisory Task Force (CATF) recommended applying for the Neighborhood Revitalization for Street Repaving, Replacing Sidewalks or Stormwater work in the Citrus Grove area which meets the income requirements and can be kept under budget to be a stand-alone project.

We are recommending a Neighborhood Revitalization Grant for infrastructure work targeting the area of Citrus Grove area which meets the income requirements and can be kept under budget to be a stand-alone project.

The City Commission approved this grant application and project in May 2020.

As part of this process, Polk City is required to establish the necessary policies and procedures for implementation and administration of the Community Development Block Grant Program.

STAFF RECOMMENDATION:

Staff is recommending approval of Resolution 2021-11.

RESOLUTION 2021-11

A RESOLUTION OF THE CITY COMMISSION OF POLK CITY, FLORIDA, ADOPTING THE NECESSARY POLICIES FOR THE CITY'S COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Polk City needs to provide physical improvements to benefit low-to-moderate income persons; and,

WHEREAS, Polk City is experiencing a need to provide community improvements that benefit low and moderate-income residents of the City, and;

WHEREAS, Polk City has made and will continue to make application to the State of Florida's Small Cities Community Development Block Grant Program, and;

WHEREAS, Polk City is required to establish the necessary policies and procedures for implementation and administration of the Community Development Block Grant Program.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF POLK CITY, FLORIDA:

SECTION 1. ADOPTION OF CDBG POLICIES. The City Commission hereby adopts the following policies as the City's applicable guiding policies and procedures for all present and future Florida's Small Cities Community Development Block Grant and for any subsequent Small Cities Community Development Block Grant Program that the City may seek, so long as these policies remain consistent with the State and Federal Requirements of the CDBG program:

(1) Community Development Block Grant (CDBG) Program Procurement Policy, including the Minority and Women owned Business Enterprise (M/WBE) Policy, attached to and incorporated into this Resolution as Exhibit "1."

(2) Community Development Block Grant (CDBG) Antidisplacement and Relocation Plan attached to and incorporated in this Resolution as Exhibit "2."

(3) Community Development Block Grant (CDBG) Affirmative Action Plan attached to and incorporated into this Resolution as Exhibit "3."

(4) Community Development Block Grant (CDBG) Citizen Participation Plan and Complaint Policy attached to and incorporated as Exhibit "4."

(5) Community Development Block Grant (CDBG) Section 504 ADA Policy attached to and

SECTION 2. ADOPTION OF EQUAL EMPLOYMENT OPPORTUNITY POLICIES. The City Commission hereby adopts the following policies as the City's applicable guiding policies and procedures for all present and future Florida's Small Cities Community Development Block Grant and for any subsequent Small Cities Community Development Block Grant Program that the City may seek, so long as these policies remain consistent with the State and Federal Requirements of the CDBG program:

(1) To provide equal opportunity to all employees, applicants, employees of its contractors and program beneficiaries; to provide equal opportunity for advancement of employees; to provide program and employment facilities which are accessible to the handicapped and to administer its programs in a manner that does not discriminate against any person because of race, color, religion, sex, national origin, disability, age or genetics.

(2) The City Manager has ultimate responsibility for the overall administration of the affirmative action/equal opportunity program. The total integration of equal opportunity into all parts of personnel and program management is the City Manager's responsibility. The City Manager will review all policies and procedures as they affect equal opportunity and affirmative action and ensure compliance with relevant federal and state statutes.

(3) The right of appeal and recourse is guaranteed by the City. Any person who feels that he or she has been denied employment opportunity or participation, representation, or services in any program administered by the City because of race, color, religion, sex, national origin, disability, age or genetics has the right to file an equal opportunity complaint. Information and assistance relative to equal opportunity complaints shall be provided by the City Manager who can be contacted at City Hall, 123 Broadway Blvd SE, Polk City, FL 33868, or by calling (863) 984-1375, Monday - Friday 8:00am-5:00 pm.

(4) Polk City shall establish a system to record the following:

- a) The nature of the call or contact;
- b) The action taken in response to the call or contact, and
- c) The result of the action taken.

This Equal Opportunity Policy of the Polk City shall be posted in conspicuous places within the facility, distributed to all employees, contractors and to the persons of all advisory and policy-making groups.

SECTION 3. ADOPTION OF PROHIBITION OF USE OF EXCESSIVE FORCE POLICIES. The City Commission hereby adopts the following policy as the City's applicable guiding policy for all present and future Florida's Small Cities Community Development Block Grant and for any subsequent Small Cities Community Development Block Grant Program that the City may seek, so long as this policy remains consistent with the State and Federal Requirements of the CDBG program. 42 U.S.C. § 5304(a)(1)(1), enacted as Section 104 of the Housing and Community Development Act of 1974, requires subrecipients of federal funds to adopt and enforce a policy prohibiting the use of excessive force by law enforcement agencies within its jurisdiction against any individuals engaged in nonviolent civil rights demonstrations. 42 U.S.C. § 5304(a)(1)(2), enacted as Section 104 of the Housing and Community Development Act of 1974, requires subrecipients of federal funds to adopt and enforce a policy of enforcing applicable State and local laws against physically barring entrance to or exit from a facility or location which is the subject of such nonviolent civil rights demonstration within its jurisdiction. Based upon this federal law, it is the policy of the City to prohibit the use of excessive force by law enforcement agencies within its jurisdiction against any individuals engaged in nonviolent civil rights demonstrations; and to enforce applicable State and local laws against physically barring entrance to or exit from a facility or location which is the subject of such nonviolent civil rights demonstration within its jurisdiction with due and proper consideration given to the extent and limits of the City's power and authority to do so.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

RESOLVED, PASSED, AND CERTIFIED AS TO PASSAGE THIS _____ DAY OF _____, 2021.

**CITY COMMISSION OF POLK CITY,
FLORIDA**

Joe LaCascia, Mayor

ATTEST:

Patricia R. Jackson, City Manager/Clerk

APPROVED AS TO FORM & LEGALITY

Thomas A. Cloud, Esquire, City Attorney

City Commission Meeting
June 21, 2021

AGENDA ITEM #4:

**PRESENTATION OF FINANCIAL STATEMENT FOR YEAR
ENDING SEPTEMBER 30, 2020**

INFORMATION ONLY
 ACTION REQUESTED

ISSUE: Presentation of Financial Statement for Year Ending September 30, 2020

ATTACHMENTS: Financial Statement for Year Ending September 30, 2020.

ANALYSIS: Mike Brynjulfson will present the Financial Statement for the year ending September 30, 2020.

STAFF RECOMMENDATION: It is Staff's recommendation to approve Financial Statement for the year ending September 30, 2020.

POLK CITY



Prepared by: **BRYNJULFSON** CPA/PA
CERTIFIED PUBLIC ACCOUNTANTS

SUMMARY OF FINANCIAL INDICATORS

Through Fiscal Year Ended September 30, 2020

Data portrayed in this graphic presentation was derived from the City's financial statements. The following data should be taken in conjunction with those financial statements and the auditor's report thereon.

Polk City Financial Indicators		
Indicator Title	Formula	
<i>Revenues:</i>		
1, 2 & 3	Revenues per Capita	$\frac{\text{Total Revenue \& Transfers (Constant \$)}}{\text{Population}}$
4	Intergovernmental Revenues	$\frac{\text{Intergovernmental Revenues}}{\text{Operating Revenues \& Transfers}}$
5	Operating Transfers from Other Funds	$\frac{\text{Operating Transfers from Other Funds}}{\text{Operating Revenues \& Transfers}}$
<i>Expenditures:</i>		
6 & 7	Operating Revenue/Expense per Capita - Proprietary	$\frac{\text{Operating Revenue or Expense (Constant \$)}}{\text{Population}}$
8, 9 & 10	Total Expenditures/Expenses per Capita	$\frac{\text{Total Expenditures/ Expenses (Constant \$)}}{\text{Population}}$
<i>Operating Position:</i>		
11	Excess of Revenues Over Expenditures - Governmental Funds	$\frac{\text{General Fund Operating Deficits / Excesses}}{\text{Total Revenue}}$
12	Unassigned + Assigned Fund Balance & Net Position	$\frac{\text{Unassigned+Assigned Fund Balance \& Unrestricted Net Position (Constant \$)}}{\text{Total Revenue}}$
13 & 14	Unassigned + Assigned Fund Balance or Net Position	$\frac{\text{Unassigned+Assigned Fund Balance or Unrestricted Net Position (Constant \$)}}{\text{Total Revenue}}$
15	Unassigned + Assigned Fund Balance to Expenditures	$\frac{\text{Unassigned+Assigned Fund Balance}}{\text{Total Expenditures}}$
16	Enterprise Net Income / Loss	$\frac{\text{Enterprise Net Position Gain / Loss (Constant \$)}}{\text{Total Operating Revenues}}$
17	Enterprise Operating Profit	$\frac{\text{Operating Income (Loss)}}{\text{Total Operating Revenues}}$
18	Governmental Fund Balances	$\frac{\text{Govt. Funds Unassigned + Assigned Fund Balance}}{\text{Total Revenue}}$
19	Enterprise Net Position	$\frac{\text{Enterprise Unrestricted Net Position}}{\text{Operating Revenue}}$
20	Governmental Liquidity	$\frac{\text{Governmental Current Assets}}{\text{Governmental Current Liabilities}}$
21	Enterprise Liquidity	$\frac{\text{Enterprise Current Assets}}{\text{Enterprise Current Liabilities}}$
22, 23 & 24	Monthly Coverage	$\frac{\text{Cash \& Investments}}{\text{(Total Expenditures / 12)}}$
25 & 26	Current Liabilities	$\frac{\text{Current Liabilities}}{\text{Operating Revenues \& Transfers}}$
27	General Long-term Debt Per Capita - Governmental Activities	$\frac{\text{Long-term Debt - Govt. Activities}}{\text{Total Revenue}}$
28	Debt Service to Expenditures	$\frac{\text{Net Debt Service}}{\text{Total Expenditures}}$
29	Level of Capital Outlay	$\frac{\text{Capital Outlay from Operating Funds}}{\text{Total Expenditures}}$
30	Depreciation	$\frac{\text{Depreciation Expense}}{\text{Cost of Depreciable Assets}}$
31, 32, & 33	Unrestricted Cash & Investments	$\frac{\text{Unrestricted Cash \& Investments (Constant \$)}}{\text{Total Revenue}}$
<i>Cash Flow Position:</i>		
34	Cash Current Debt Service Coverage	$\frac{\text{Cash Flows from Operations}}{\text{Current Debt + Interest Expense}}$
35	All In Coverage (Standard and Poors) - Proprietary	$\frac{\text{Cash Flow from Operations - Transfer}}{\text{Cash Paid for Debt Service (Principal + Interest)}}$

**Polk City
Data Values**

	2015	2016	2017	2018	2019	2020
<i>Governmental Funds:</i>						
Cash & investments - unrestricted	731,413	1,149,405	1,412,863	1,919,507	2,216,225	2,645,979
Cash & investments - restricted	140,077	368,972	647,252	845,696	1,007,428	1,277,414
Current assets (total fund level less rest. assets)	961,825	1,266,134	1,544,092	2,047,901	2,336,682	2,762,889
Inventory	-	-	-	-	-	-
Current liabilities	66,096	123,973	284,305	220,426	92,424	205,703
General obligation debt	1,457,458	1,415,489	1,371,789	1,916,519	2,061,565	2,216,304
Long-term debt	1,773,488	1,868,440	1,886,104	1,353,441	1,279,121	1,202,199
Unassigned fund balance	1,773,488	1,868,440	1,868,440	1,577,046	2,003,569	2,316,497
Unassigned + Assigned fund balance	895,730	1,132,161	1,250,478	1,817,735	2,244,258	2,557,186
Total fund balance	1,035,806	1,511,133	1,907,039	2,673,171	3,251,686	3,834,600
Taxes	1,006,744	1,029,644	1,133,754	1,240,422	1,456,664	1,648,433
Intergovernmental revenues	202,787	214,700	290,378	298,551	330,394	273,846
Transfers in	20,000	-	25,000	183,591	25,000	25,000
Total fund revenues (excluding transfers in)	1,576,712	1,904,498	2,413,308	2,762,374	2,606,914	2,909,492
Capital outlay	236,392	30,567	353,933	400,964	25,095	237,776
Debt service (net of loan/bond proceeds)	102,089	102,089	102,089	79,873	119,810	119,811
Total fund expenditures	1,577,254	1,429,171	2,042,402	3,579,833	2,053,399	2,351,578
Excess revenues over / (under) expenses	(542)	475,327	370,906	(817,459)	553,515	557,914
<i>Proprietary Funds:</i>						
Cash & investments - unrestricted	942,747	1,073,204	1,392,188	1,630,097	2,004,029	2,217,010
Cash & investments - restricted	1,738,171	1,991,580	2,149,354	1,951,664	1,916,430	2,947,070
Depreciable assets - cost	12,303,567	12,352,304	12,391,599	12,669,013	12,837,299	15,976,686
Current assets	1,116,707	1,225,137	1,647,137	1,858,328	2,241,623	2,485,383
Inventory	-	-	-	-	-	-
Current liabilities	911,869	555,647	536,699	614,288	775,224	1,925,350
Non-current liabilities	6,184,233	5,774,883	5,380,479	11,425,881	12,337,881	11,412,338
Current portion of LTD	343,780	352,096	365,495	509,140	399,250	1,753,885
Total long-term debt	12,027,056	11,715,598	11,373,333	11,484,337	11,813,454	10,831,923
Unrestricted net position	961,091	1,234,881	1,572,007	1,729,266	2,056,152	2,179,539
Total net position	2,216,108	2,974,096	3,615,232	4,436,246	5,426,207	7,162,059
Operating revenues	2,005,736	2,095,911	2,250,056	2,272,594	2,411,484	2,581,208
Capital grants and contributions	234,156	395,430	449,479	838,847	425,523	1,287,896
Total revenues	2,241,828	2,493,755	2,708,202	3,112,232	2,843,525	3,878,686
Non operating revenues	1,936	2,414	8,667	791	6,518	9,582
Operating expenses	1,244,144	1,228,689	1,544,637	1,482,732	1,425,919	1,723,428
Depreciation expense	328,719	328,751	324,493	322,991	330,636	369,950
Interest expense	516,689	507,078	497,429	624,895	402,645	394,406
Transfers out	20,000	-	25,000	183,591	25,000	25,000
Total expenses (operating + interest)	1,760,833	1,735,767	2,042,066	2,107,627	1,828,564	2,117,834
Operating income / (loss)	761,592	867,222	705,419	789,862	985,565	857,780
Increase / (decrease) in net position	460,995	757,988	641,136	821,014	989,961	1,735,852
Cash flow from operations	1,114,547	1,190,845	1,043,094	1,221,678	1,326,936	1,339,132
Earnings before interest (excludes impact fees)	763,528	869,636	714,086	790,653	992,083	867,362
Capital expenditures (current year additions)	67,523	53,977	46,895	439,150	2,086,816	1,111,509
Average annual debt maturity for next 5 years	843,990	844,560	840,694	785,127	765,766	832,167
Cash flows from operations after debt service	270,557	346,285	202,400	436,551	561,170	506,965
Cash flows after Debt Svc and Transfer	250,557	346,285	177,400	252,960	536,170	481,965
Cash available for All In Coverage	1,096,483	1,193,259	1,026,761	1,038,878	1,308,454	1,323,714
Debt service used for All In Coverage	844,360	843,210	841,910	520,040	765,907	774,950
<i>Combined</i>						
Total revenue	3,818,540	4,398,253	5,121,510	5,874,606	5,450,439	6,788,178
Total expenditures	3,338,087	3,164,938	4,084,468	5,687,460	3,881,963	4,469,412
Total cash & investments	3,552,408	4,583,161	5,601,657	6,346,964	7,144,112	9,087,473
Total long-term debt	7,957,721	7,643,323	7,266,583	12,779,322	13,617,002	12,614,537
Total unassigned+assigned fund balance & unrestricted net position	1,856,821	2,367,042	2,822,485	3,547,001	4,300,410	4,736,725
Total fund balance & net position	3,251,914	4,485,229	5,522,271	7,109,417	8,677,893	10,996,659
<i>General Data</i>						
Population	1,623	1,670	1,793	2,088	2,321	2,490
Taxable property value	60,451,100	64,514,240	72,477,319	82,695,844	106,726,060	162,781,114
Millage	8.6000	8.2500	8.0000	7.4877	6.0000	6.0000
Price Index	1.00	1.01	1.05	1.08	1.09	1.10

**Polk City
Financial Indicators**

Indicator Title	2015	2016	2017	2018	2019	2020
Revenues:						
1 Revenues per Capita - Total	2,352.77	2,607.61	2,720.37	2,805.10	2,154.42	2,478.34
2 Revenues per Capita - Governmental	971.48	1,129.13	1,281.87	1,224.98	1,030.45	1,062.25
- Revenues per Capita - Governmental (Peer Group)	764.00	873.00	815.00	963.00	1,127.00	
- Revenues per Capita - Governmental (Local Peer Group)	808.00	824.00	810.00	821.00	870.00	
3 Revenues per Capita - Proprietary	1,381.29	1,478.48	1,438.51	1,380.12	1,123.97	1,416.10
4 Intergovernmental Revenues	12.70%	11.27%	11.91%	10.13%	12.55%	9.33%
- Intergovernmental Revenues (Peer Group)	21.53%	23.67%	28.01%	24.17%	25.51%	
- Intergovernmental Revenues (Local Peer Group)	19.92%	18.96%	17.40%	17.23%	20.50%	
5 Operating Transfers from Other Funds	1.27%	0.00%	1.04%	6.65%	0.96%	0.86%
Expenditures:						
6 Operating Expenses per Capita - Proprietary	766.57	728.46	820.46	657.52	563.63	629.22
7 Operating Revenues per Capita - Proprietary	1,235.82	1,242.61	1,195.15	1,007.78	953.20	942.39
8 Total Expenses per Capita - Total	2,056.74	1,876.41	2,189.53	2,622.11	1,534.44	1,631.77
9 Total Expenses per Capita - Governmental	971.81	847.32	1,084.85	1,587.48	811.66	858.55
- Total Expenses per Capita - Governmental (Peer Group)	766.00	794.00	835.00	1,036.00	1,079.00	
- Total Expenses per Capita - Governmental (Local Peer Group)	844.00	853.00	798.00	893.00	856.00	
10 Total Expenses per Capita - Proprietary	1,084.92	1,029.09	1,084.68	934.63	722.78	773.21
Operating Position:						
11 Excess of Revenues Over Expenditures	-0.03%	24.96%	15.37%	-29.59%	21.23%	19.18%
- Excess of Revenues Over Expenditures (w/o capital outlay)	14.96%	26.56%	30.04%	-15.08%	22.20%	27.35%
- Excess of Revenues Over Expenditures (Peer Group)	-8.07%	-2.09%	-7.96%	-8.80%	3.00%	
- Excess of Revenues Over Expenditures (Local Peer Group)	-4.44%	-3.30%	2.20%	-7.59%	2.52%	
12 Unassigned+Assigned Fund Balance + Unrestricted Net Position	1,856,821	2,343,606	2,688,081	3,284,260	3,945,330	4,306,114
- U+UA Fund Balance + Unrestricted Net Position (Peer Group)	1,292,076	1,365,247	1,396,434	2,756,732	2,766,592	
- U+UA Fund Balance + Unrestricted Net Position (Local Peer Group)	2,044,745	2,047,879	2,066,266	1,908,673	2,205,069	
13 Governmental Unassigned+Assigned Fund Balance	895,730	1,120,951	1,190,931	1,683,088	2,058,952	2,324,715
14 Proprietary Unrestricted Net Position	961,091	1,222,654	1,497,150	1,601,172	1,886,378	1,981,399
15 Governmental Unassigned+Assigned FB to expenses	56.79%	79.22%	61.23%	50.78%	109.29%	108.74%
- Governmental Unassigned + Assigned FB to Expenditures (Peer Group)	79.82%	81.72%	73.47%	39.58%	42.78%	
- Governmental Unassigned + Assigned FB to Expenditures (Local Peer Group)	40.33%	37.28%	39.96%	31.15%	39.49%	
- Governmental Unassigned FB to expenses (excludes bond refinancing debt svc)	56.79%	79.22%	61.23%	83.39%	109.29%	108.74%
- Governmental Unassigned FB to expenses (excludes assigned)	112.44%	130.74%	91.48%	44.05%	97.57%	98.51%
16 Proprietary Net Position Earnings / Loss	2,216,108	2,944,650	3,443,078	4,107,635	4,978,172	6,510,963
17 Proprietary Operating Profit	37.97%	41.38%	31.35%	34.76%	40.87%	33.23%
- Proprietary Operating Profit (Peer Group)	0.40%	-0.76%	-6.14%	-5.26%	-5.92%	
- Proprietary Operating Profit (Local Peer Group)	7.98%	6.98%	8.23%	5.90%	4.52%	
18 Unreserved/Unassigned+Assigned FB / Total Revenues	56.81%	59.45%	51.82%	65.80%	86.09%	87.89%
- Unreserved/Unassigned+Assigned FB / Total Revenues - Peer Group	75.37%	72.32%	70.77%	39.88%	38.47%	
19 Proprietary Net Position/Total Operating Revenues	47.92%	58.92%	69.87%	76.09%	85.27%	84.44%
- Proprietary Net Position/Total Operating Revenues - (Peer Group)	92.10%	95.90%	113.01%	62.64%	58.23%	
- Proprietary Net Position/Total Operating Revenues - (Local Peer Group)	45.97%	43.72%	46.67%	45.22%	46.85%	
20 Governmental Liquidity	11.07	9.27	4.97	8.71	23.98	12.86
- Governmental Liquidity (Peer Group)	64.11	42.96	22.13	17.33	14.21	
21 Enterprise Liquidity	1.03	1.93	2.59	2.65	2.59	1.15
- Enterprise Liquidity (Peer Group)	6.85	7.02	5.67	4.44	3.30	
22 Monthly Coverage - Total	7.12	10.03	9.38	8.41	14.56	14.32
23 Monthly Coverage - Governmental	5.56	9.65	8.30	6.43	12.95	13.50
- Monthly Coverage - Governmental (Peer Group)	14.14	14.21	11.50	7.76	8.85	
- Monthly Coverage - Governmental (Local Peer Group)	7.60	7.09	5.24	7.31	9.46	
24 Monthly Coverage - Proprietary	9.09	10.48	10.82	13.19	16.87	15.44
- Monthly Coverage - Proprietary (Peer Group)	24.54	24.06	17.40	9.01	7.88	
- Monthly Coverage - Proprietary (Local Peer Group)	7.19	8.26	5.39	5.66	4.88	
25 Current Liabilities - Governmental (Current Liab / Total Revenues)	4.19%	6.51%	11.78%	7.98%	3.55%	7.07%
- Current Liabilities - Governmental (Current Liab / Total Revenues) - Peer Group	4.77%	5.53%	6.21%	6.35%	5.09%	
26 Current Liabilities - Proprietary (Current Liab/Operating Rev.)	45.46%	26.51%	23.85%	27.03%	32.15%	74.59%
- Current Liabilities - Proprietary (Current Liab/Operating Rev.) - Peer Group	23.70%	23.06%	32.38%	22.17%	20.68%	
27 General Long-term Debt per Capita	1,092.72	1,107.75	1,001.83	600.18	505.60	438.92
- General Long-term Debt per Capita (Peer Group)	253.00	229.00	60.00	237.00	213.00	
- General Long-term Debt per Capita (Local Peer Group)	193.00	173.00	145.00	113.00	101.00	
28 Debt Service to Expenditures	6.47%	7.14%	5.00%	2.23%	5.83%	5.09%
- Debt Service to Expenditures (Peer Group)	2.20%	4.71%	2.33%	4.46%	2.95%	
- Debt Service to Expenditures (Local Peer Group)	3.13%	3.31%	3.12%	3.46%	2.73%	
29 Level of Capital Outlay	14.99%	2.14%	17.33%	11.20%	1.22%	10.11%
30 Depreciation	2.67%	2.66%	2.62%	2.55%	2.58%	2.32%
31 Unrestricted Cash & Investments - Governmental	731,413	1,138,025	1,345,584	1,777,321	2,033,234	2,405,435
- Unrestricted Cash & Investments - Governmental - Nominal Amount	731,413	1,149,405	1,412,863	1,919,507	2,216,225	2,645,979
32 Unrestricted Cash & Investments - Proprietary	942,747	1,062,578	1,325,893	1,509,349	1,838,559	2,015,464
- Unrestricted Cash & Investments - Proprietary - Nominal Amount	942,747	1,073,204	1,392,188	1,630,097	2,004,029	2,217,010
33 Unrestricted Cash & Investments - Total	1,674,160	2,200,603	2,671,477	3,286,670	3,871,793	4,420,899
- Unrestricted Cash & Investments - Total - Nominal Amount	1,674,160	2,222,609	2,805,051	3,549,604	4,220,254	4,862,989
Cash Flow Position:						
34 Cash Current Debt Service Coverage	1.30	1.39	1.21	1.08	1.65	0.62
35 All-in Coverage (Standard and Poors)	1.30	1.41	1.21	2.00	1.70	1.70

Local peer group = Frostproof, Dundee and Mulberry

**Polk City
Indicator 1, 2 & 3**

REVENUES PER CAPITA (TOTAL, GOVERNMENTAL, PROPRIETARY)

Warning Trend:

Decreasing Operating Revenues per Capita (Constant Dollar)

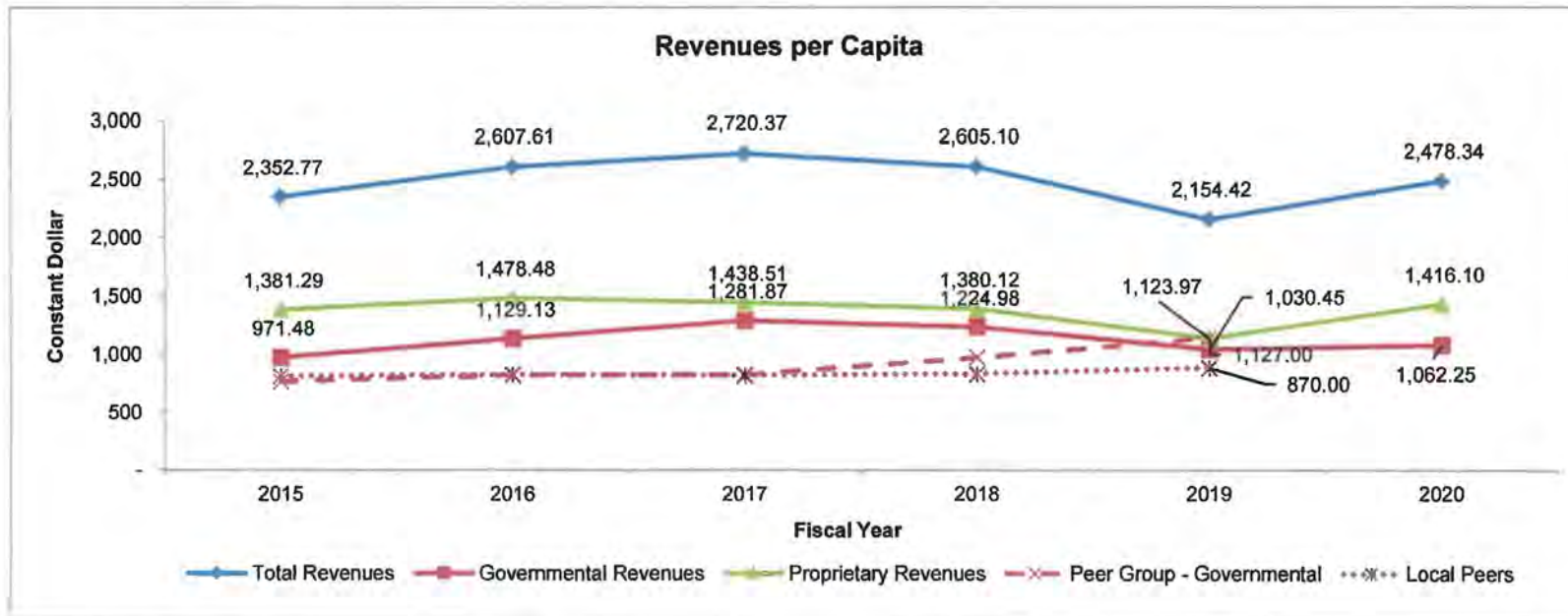
Formulation:

Operating Revenues & Transfers (Constant \$)

Population

Description:

Examination of per capita revenue shows how revenues are changing relative to changes in the population level and rate of inflation. As population or the number of households increase, it might be expected that the needs for services would increase proportionately, and therefore the level of per capita revenues should remain at least constant in real terms. If per capita or per household revenues are decreasing, it could be that the City will be unable to maintain existing service levels unless it were to find new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population or household level.



Florida Peer Group:

1,127.00

Current Year Actual:

Governmental Revenues

1,062.25

Local Peer Group:

870.00

**Polk City
Indicator 4**

INTERGOVERNMENTAL REVENUES

Warning Trend:

Increasing Amount of Intergovernmental Revenues as a Percentage of Operating Revenues & Transfers

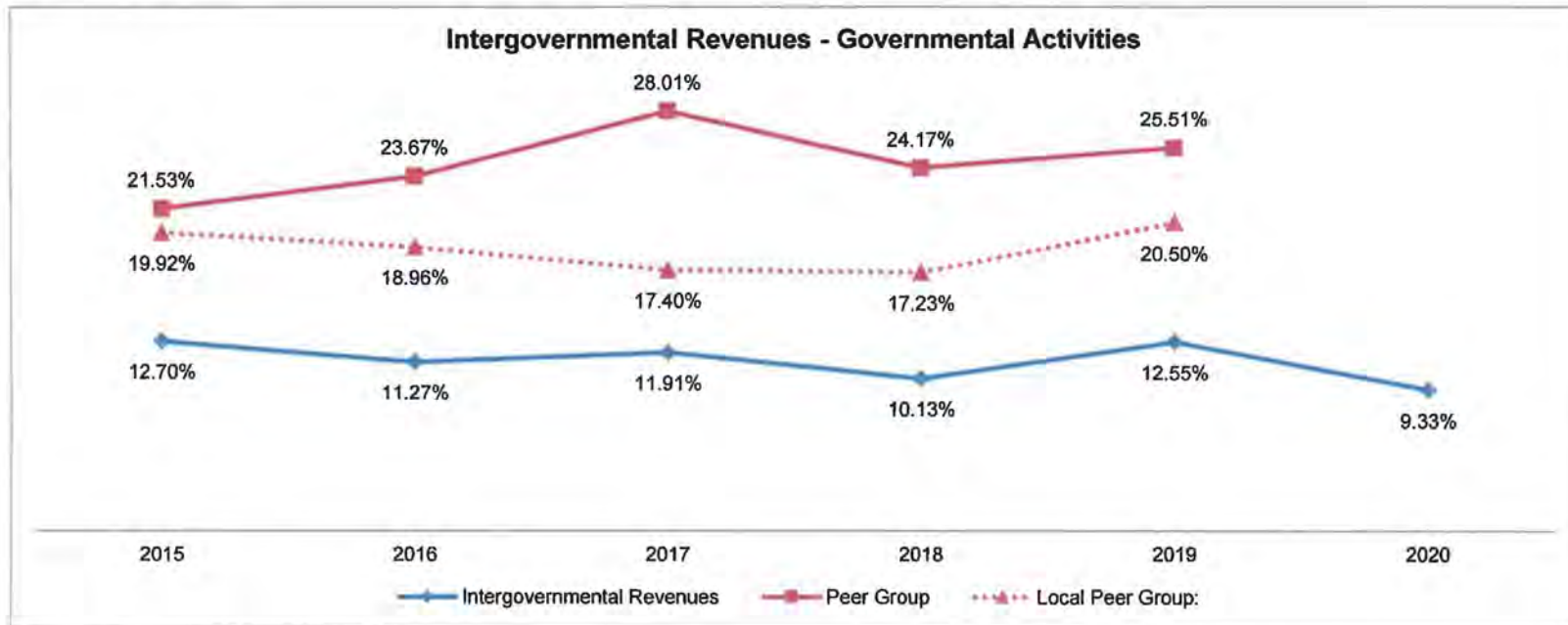
Formulation:

Intergovernmental Revenues

Total Revenue + Transfers In

Description:

Intergovernmental revenues are any revenues received from another governmental entity. They are important to analyze because an overdependence on intergovernmental revenues can have an adverse impact on financial conditions. The conditions or "strings" that the external source attaches to these revenues may prove too costly, especially if these conditions change in the future after the City has developed a dependence on the revenues for a program. In addition, the external source may withdraw or decrease the funds and leave the City with the dilemma of cutting programs or funding them from General Fund revenues.



Peer Group:

Intergovernmental Revenues

25.51%

Current Year Actual:

Intergovernmental Revenues

9.33%

Local Peer Group:

20.50%

**Polk City
Indicator 5**

OPERATING TRANSFERS FROM OTHER FUNDS - GOVERNMENTAL FUNDS

Warning Trend:

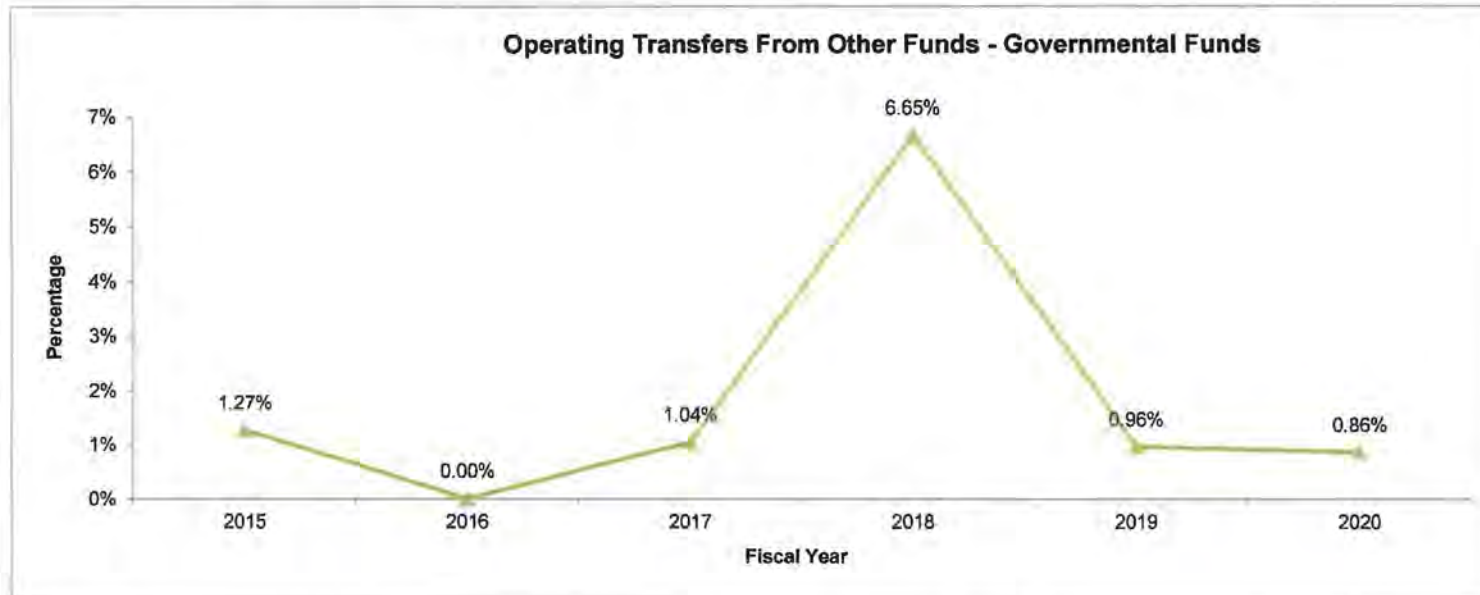
Increasing Use of Operating Transfers From Other Funds as a Percentage of Operating Revenues and Transfers

Formulation:

$$\frac{\text{Operating Transfers from Other Funds}}{\text{Total Revenue}}$$

Description:

Operating Transfers are received from other departments to partially offset expenditures in the General Fund. A distinction can be made between cities which use operating transfers into the General Fund and those which do not follow this practice. While there is some concern about too heavy of a reliance on operating transfers as a revenue source, it can be argued that the sources and basis of operating transfers for various cities is more relevant than the amounts. Most of the city's transfers represent a reimbursement for services such as self insurance (for services provided by the Finance Department), public improvement transfers (services on capital projects provided by the General Fund portion of Public Works), and purchasing acquisitions (services provided by the purchasing department of the General Fund for inventory purchases).



Peer Group:

Operating Transfers In

NA

Current Year Actual:

Operating Transfers In

0.86%

**Polk City
Indicator 6 & 7**

OPERATING REVENUE AND EXPENSE PER CAPITA - PROPRIETARY FUNDS

Warning Trend:

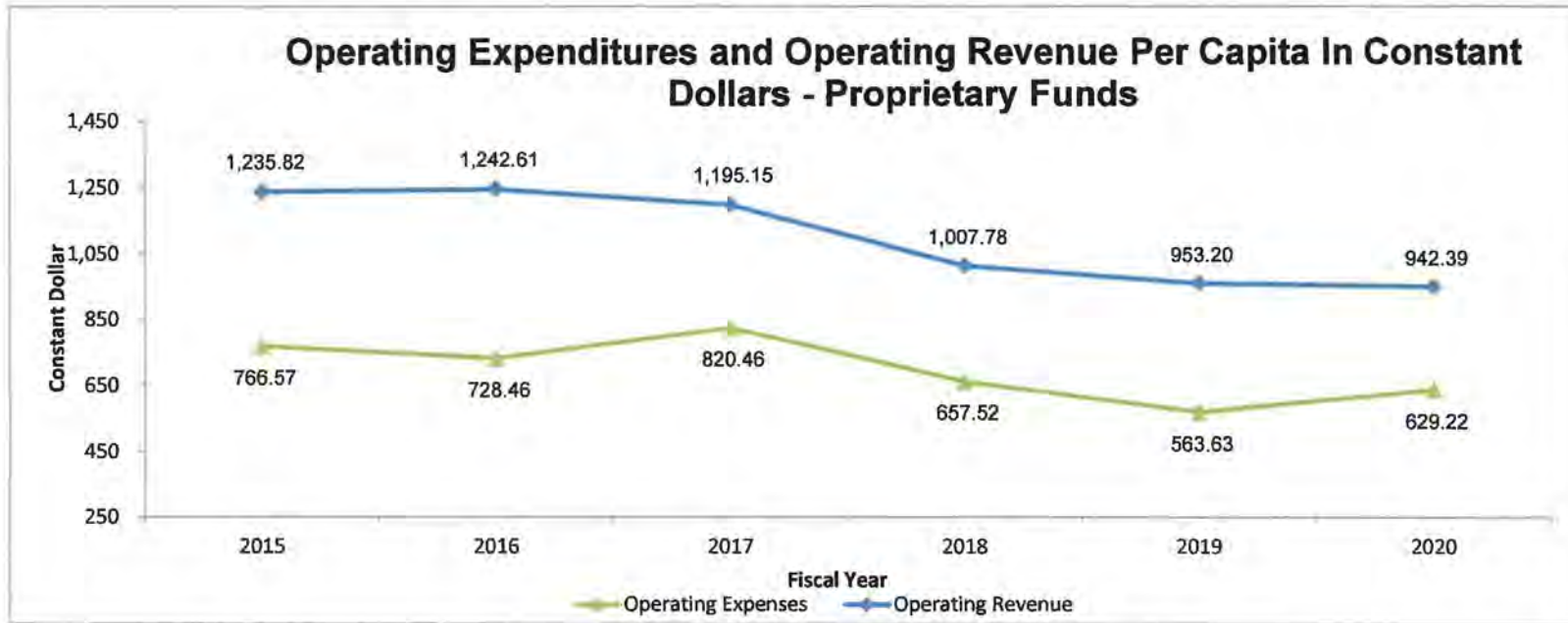
Increasing Operating Expenditures (constant dollar) per Capita and/or Decreasing Operating Revenue (constant dollar) per Capita

Formulation:

$$\frac{\text{Operating Revenue or Operating Expenses}}{\text{Population}}$$

Description:

Operating revenues and expenses per capita reflect changes in these elements relative to changes in population. Increasing per capita expenditures and/or decreasing per capita revenue can indicate that the cost of providing services is increasing at a pace beyond the community's ability to pay. In addition, if increases are occurring which cannot be explained by the addition of other services, it may indicate declining productivity - spending more to deliver the same level of service.



Peer Group:

Operating expenditures per capita	NA
Operating revenue per capita	NA

Current Year Actual:

Operating expenditures per capita	629.22
Operating revenue per capita	942.39

**Polk City
Indicator 8, 9, & 10**

TOTAL EXPENDITURES PER CAPITA

Warning Trend:

Increasing Total Expenditures (constant dollar) per Capita

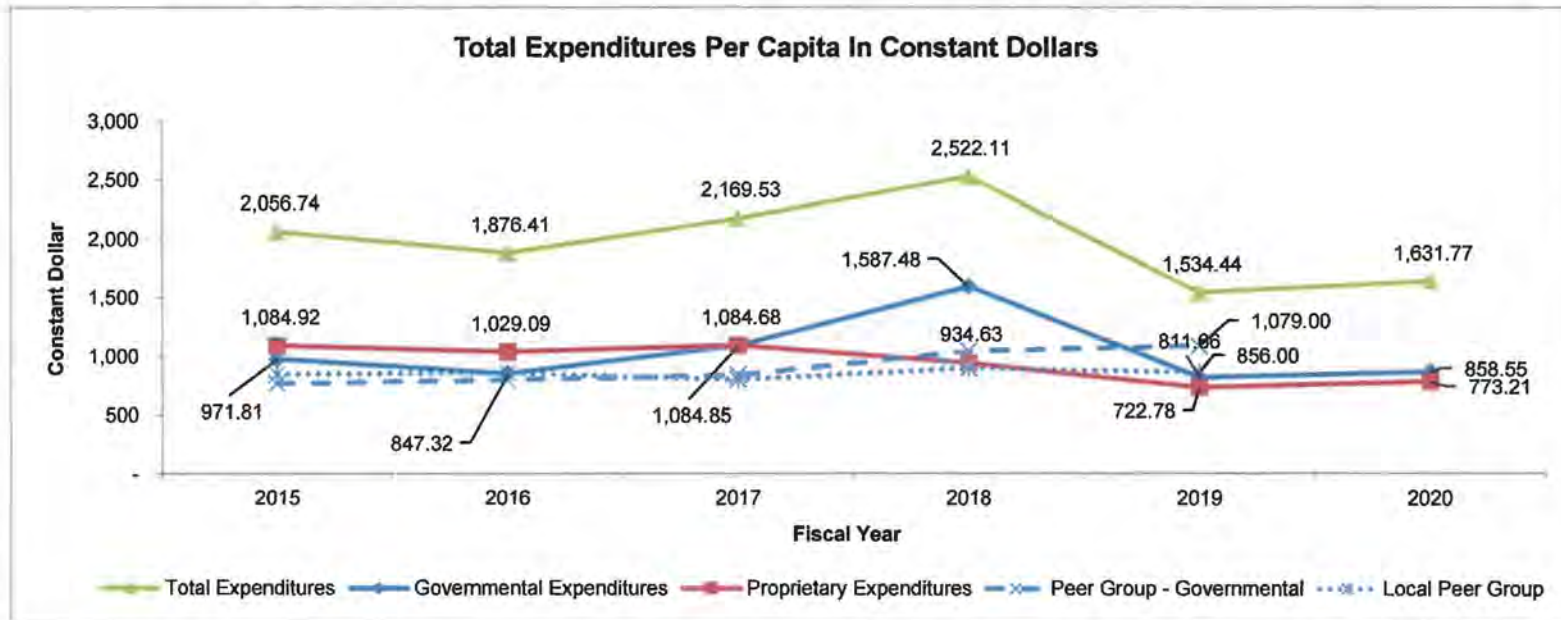
Formulation:

Total Expenditures (constant dollar)

Population

Description:

Expenditures per capita reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is increasing at a pace beyond the community's ability to pay. In addition, if increases are occurring which cannot be explained by the addition of other services, it may indicate declining productivity - spending more to deliver the same level of service.



Peer Group:

Governmental Expenditures 1,079.00

Local Peer Group:

Governmental Expenditures 856.00

Current Year Actual:

Governmental Expenditures 858.55

**Polk City
Indicator 11**

EXCESS OF REVENUES OVER EXPENDITURES - GOVERNMENTAL FUNDS

Warning Trend:

Increasing Amount of General Fund Operating Deficits as a Percent of Total Revenue

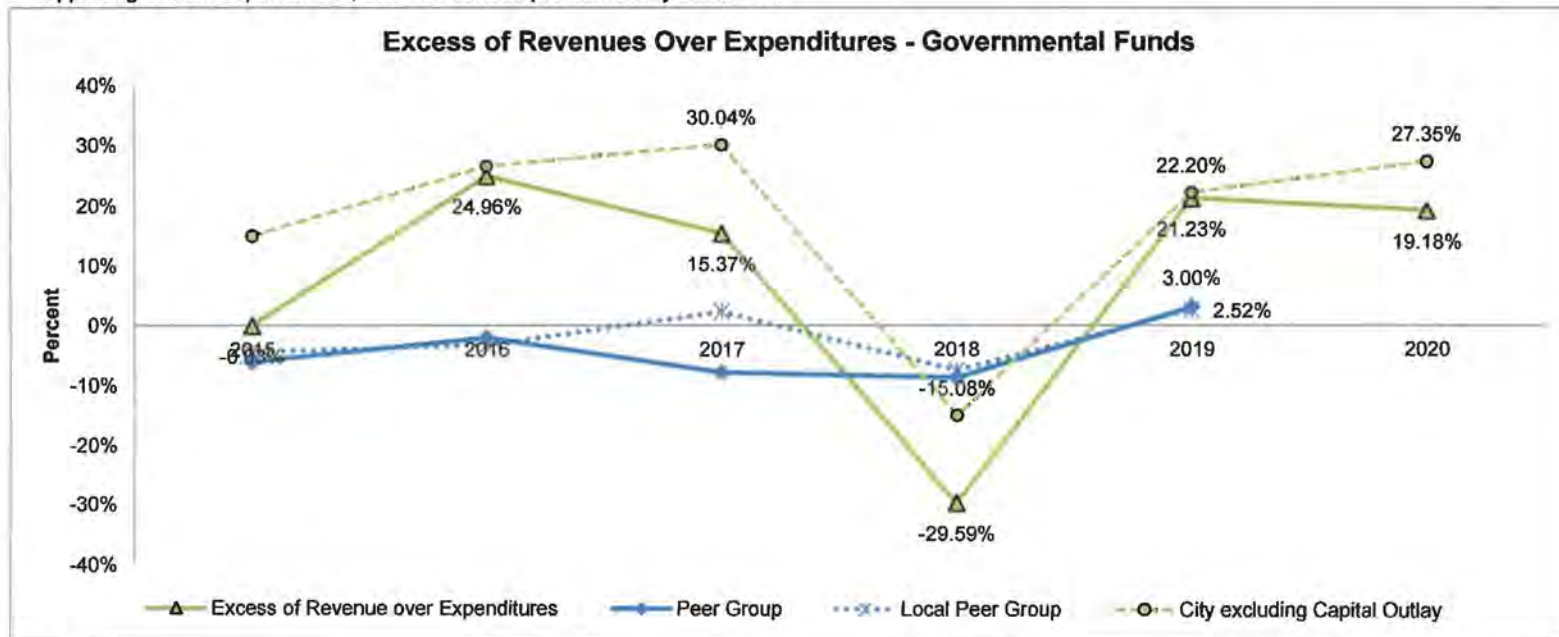
Formulation:

$$\frac{\text{Excess of Revenues Over (Under) Expenditures}}{\text{Total Revenue}}$$

Description:

An operating deficit will occur as operating expenditures exceed operating revenues. However, this does not necessarily mean the budget will be out of balance. Reserves (fund balances) and transfers are sometimes used to cover the differences. Continuing use of reserves and the unjustifiable transfer of funds to balance the deficit may indicate a revenue/expenditure problem.

The existence of an operating deficit in one year is not cause for concern, but frequent and increasing deficits can indicate that current revenues are not supporting current expenditures, and that serious problems may lie ahead.



Peer Group:

Excess of Revs over Expenditures 3.00%

Local Peer Group:

Excess of Revs over Expenditures 2.52%

Current Year Actual:

Excess of Revs over Expenditures 19.18%

**Polk City
Indicator 12, 13 & 14**

UNASSIGNED + ASSIGNED FUND BALANCE & UNRESTRICTED NET POSITION

Warning Trend:

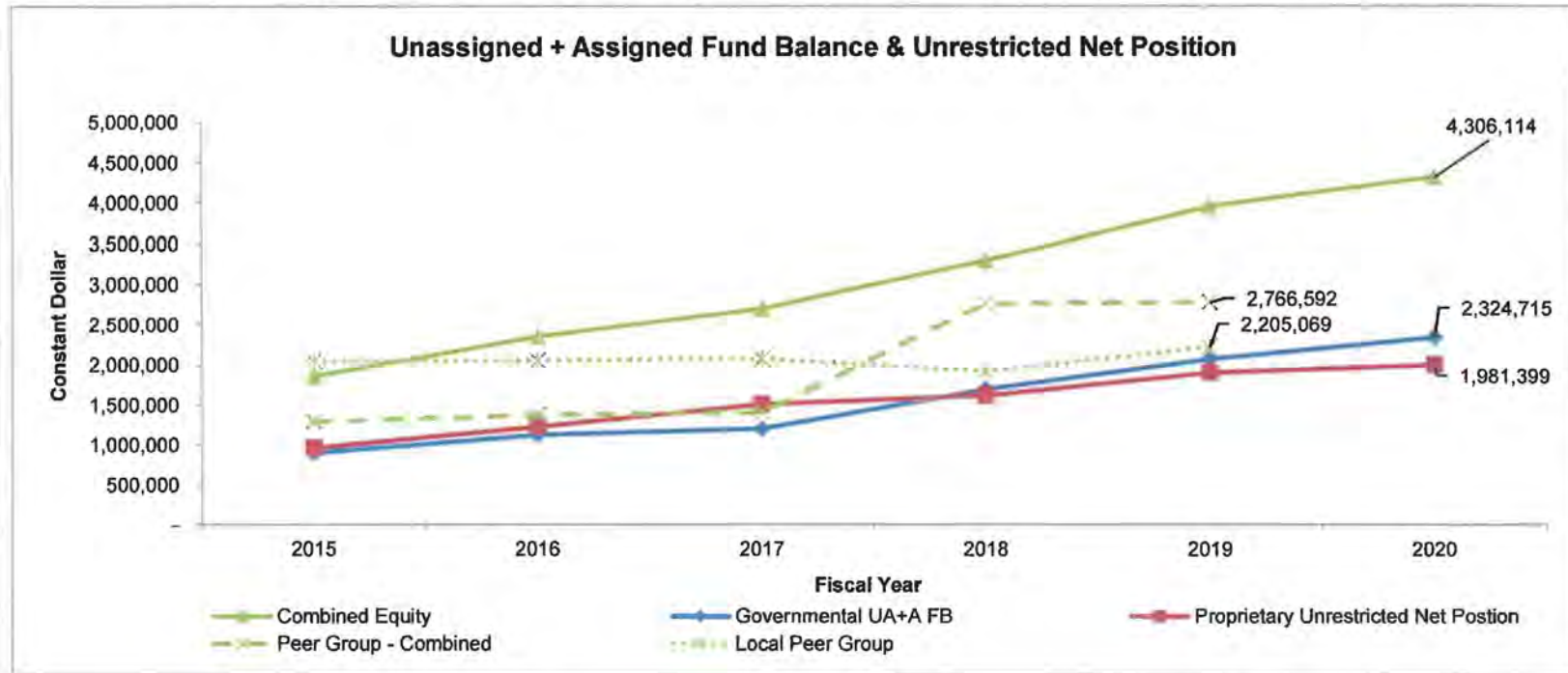
Decreasing Unassigned + Assigned Fund Balance & Unrestricted Net Position (Constant Dollars)

Formulation:

Unassigned + Assigned Fund Balance + Unrestricted Net Position (constant dollars)

Description:

Unassigned & Assigned (governmental funds) or unrestricted (proprietary funds) equity reflect changes in reserves expendable for future periods. Increasing unreserved equity can indicate that the entity is saving prior period surpluses for future expenditures. In addition, if decreases are occurring which cannot be explained by the addition of other services, it may indicate declining productivity - spending more to deliver the same level of service.



Peer Group:

Combined Unreserved Equities 2,766,592

Local Peer Group:

Combined Unreserved Equities 2,205,069

Current Year Actual:

Combined Unreserved Equities 4,306,114

**Polk City
Indicator 15**

GOVERNMENTAL UNASSIGNED+ASSIGNED FUND BALANCE TO TOTAL EXPENDITURES

Warning Trend:

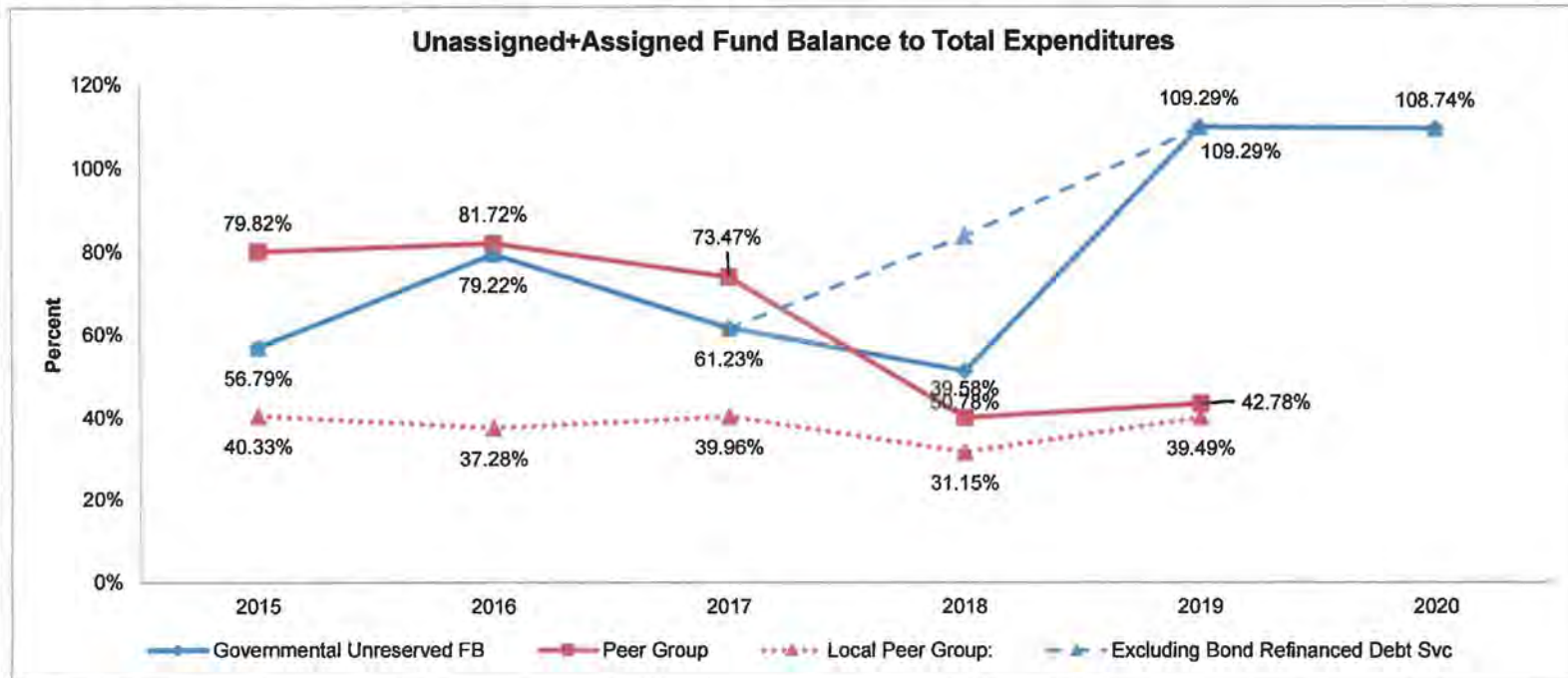
Decreasing Unassigned + Assigned Fund Balance as a Percent of Total Expenditures

Formulation:

$$\frac{\text{Governmental Unassigned+Assigned Fund Balance}}{\text{Total Expenditures}}$$

Description:

Unreserved equity reflect changes in reserves expendable for future periods. Increasing unreserved equity can indicate that the entity is saving prior period surpluses for future expenditures. In addition, if decreases are occurring which cannot be explained, spending or the use of unreserved surpluses may indicate declining productivity - spending more to deliver the same level of service.



Peer Group:

Unassigned+Assigned FB to Expenditures

42.78%

Local Peer Group:

39.49%

Current Year Actual:

Unassigned+Assigned FB to Expenditures

108.74%

**Polk City
Indicator 16**

PROPRIETARY NET POSITION GAINS / LOSSES

Warning Trend:

Consistent Proprietary Losses (Constant Dollars)

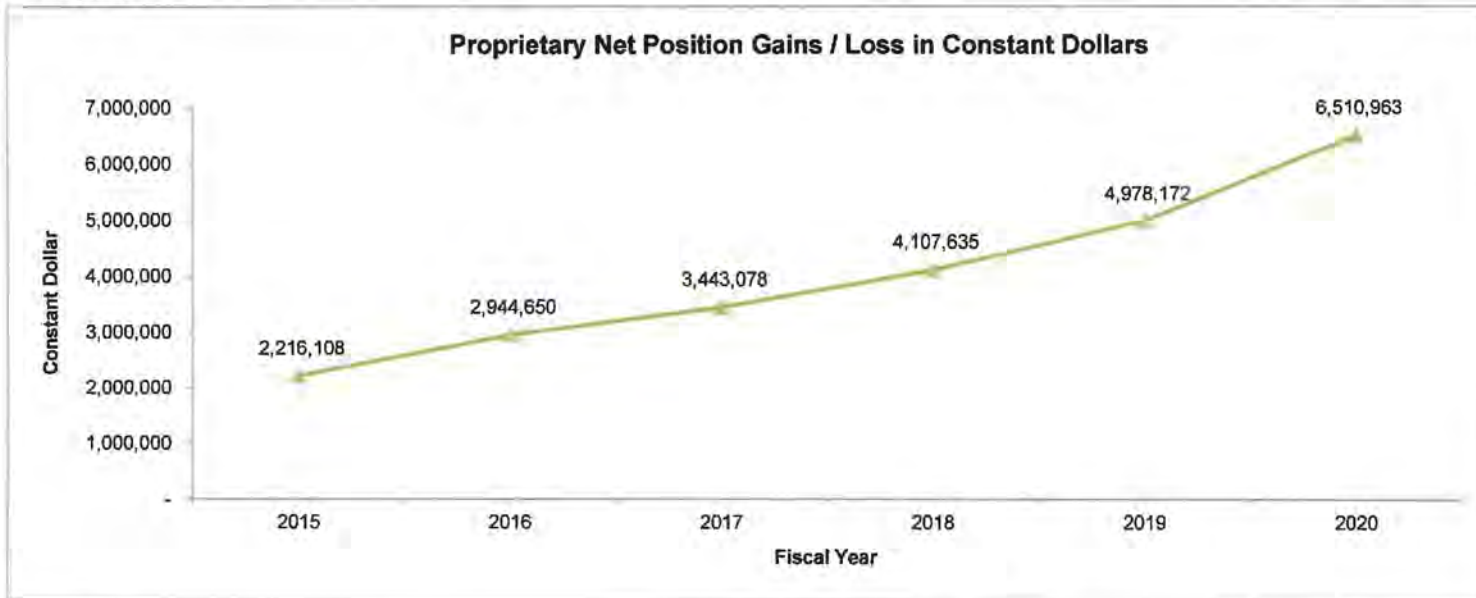
Formulation:

Proprietary Net Position Gains / Losses (constant dollar)

Description:

Proprietary losses are a special and highly visible type of operating deficit. Losses indicate problems since enterprises are expected to function as if they were commercially operated as a "for-profit" entity, as opposed to a "not-for-profit" entity. In times of economic strain, most cities can usually raise taxes to support general fund programs. For the enterprise fund programs, however, the situation can be different. Administration may raise rates, but find that revenues do not increase accordingly since the user of the service may cut back on use. Enterprises are typically more subject to the market laws of supply and demand.

In addition, enterprise operations are also usually capital intensive and often need to issue Revenue Bonds to finance necessary capital improvements and additions. The interest rates and covenants associated with the issuance of such bonds can be significantly affected by the operating position of the Enterprise.



Peer Group:

Proprietary Net Position

NA

Current Year Actual:

Proprietary Net Position

6,510,963

**Polk City
Indicator 17**

PROPRIETARY OPERATING PROFIT / LOSS

Warning Trend:

Decreasing Operating Profit Margins

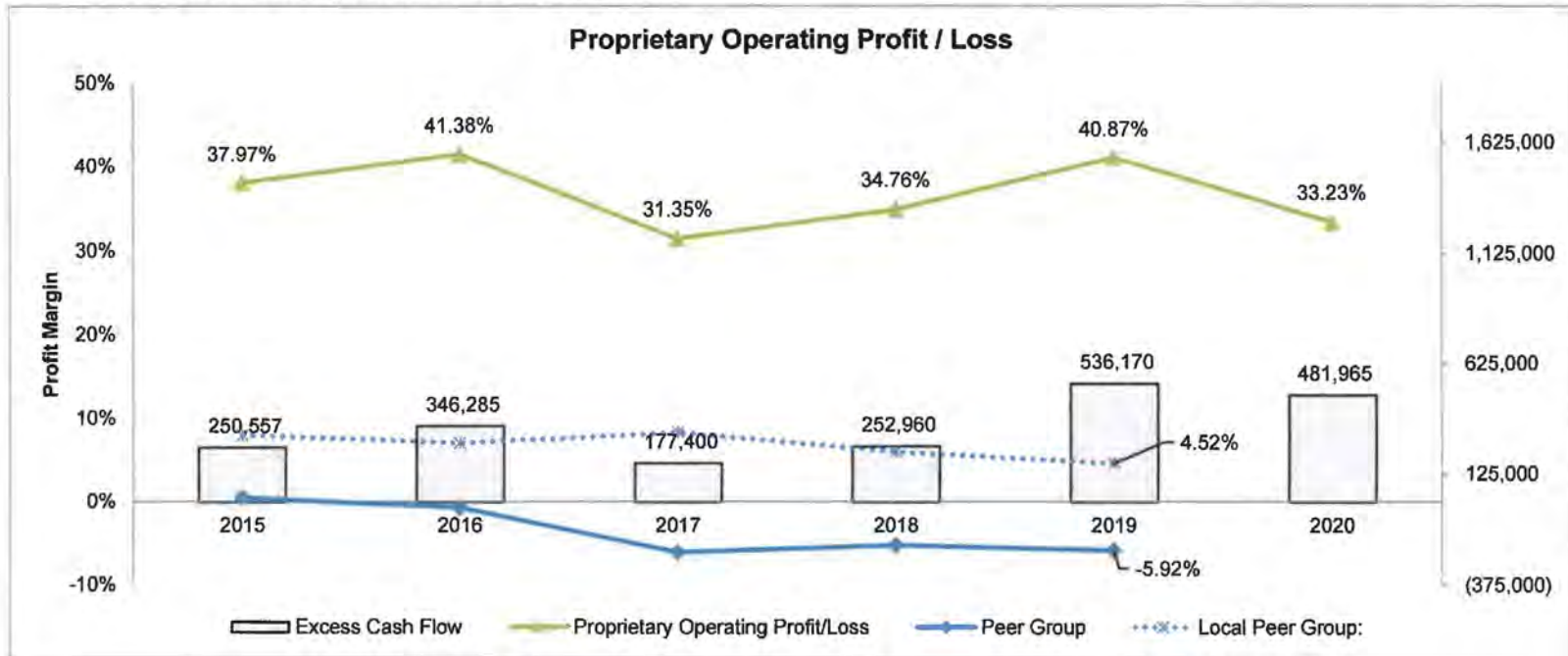
Formulation:

Operating Profit / Loss

Operating Revenues

Description:

Proprietary operations are operating like a "for-profit" entity and as such, are concerned with meeting operating profit margins. This is the measurement of the profits realized through operations to the amount of revenue it took to generate those profits. A declining operating profit margin can indicate declining efficiencies or the of revenue generation of the services provided.



Peer Group:

Operating Profit Margin -5.92%

Current Year Actual:

Operating Profit Margin 33.23%

Local Peer Group:

Operating Profit Margin 4.52%

**Polk City
Indicator 18 & 19**

NET POSITION

Warning Trend:

Decreasing Unrestricted Net Position as a Percent of Operating Revenues

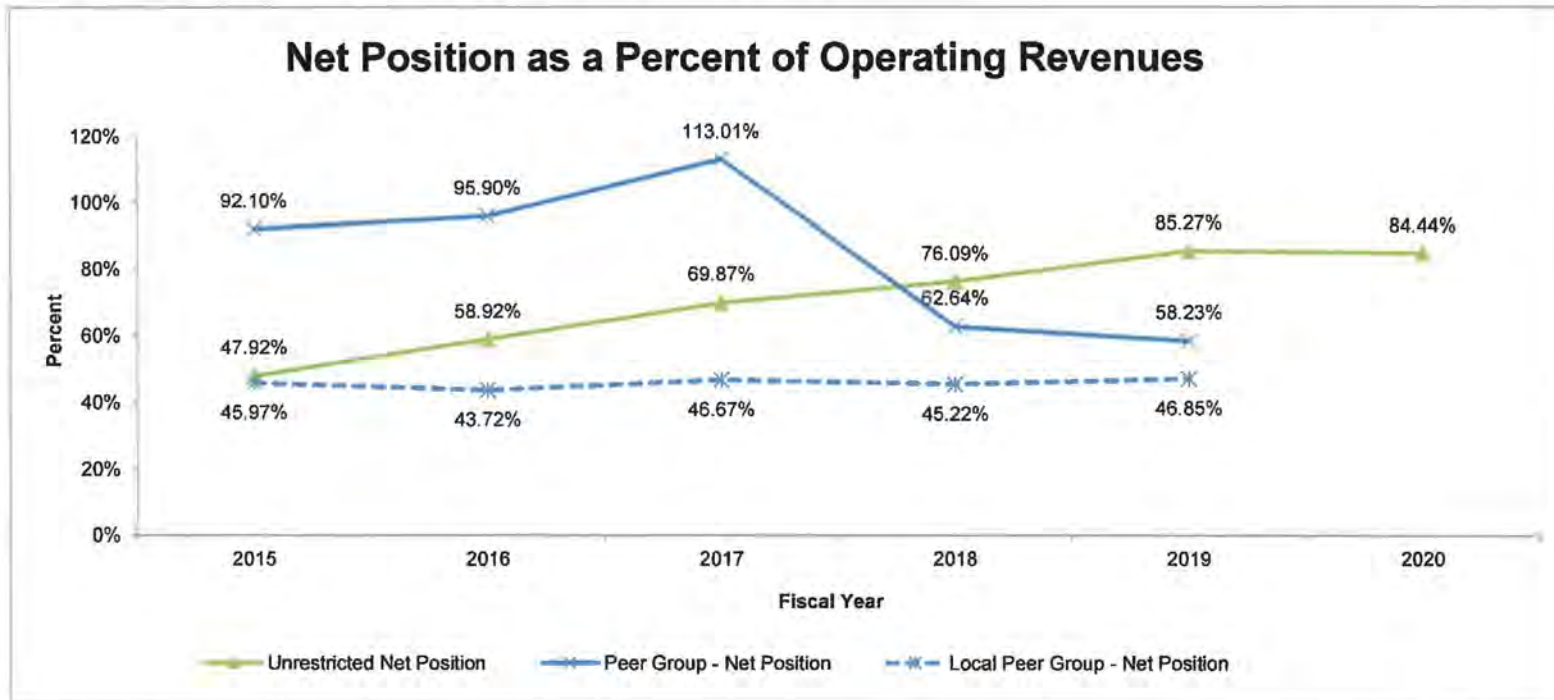
Formulation:

Unrestricted Net Position

Operating Revenue

Description:

Most communities maintain some type of reserves in order to meet unforeseen contingencies. There exist no set rules for determining at what levels these reserves should be maintained. Much depends on such factors as the kind of natural disasters or hardships the City is subject to, the flexibility of the City's revenue base, national economic conditions, and the City's overall financial health.



Peer Group:

Unrestricted Net Position

58.23%

Unrestricted Net Position

84.44%

Local Peer Group:

Unrestricted Net Position

46.85%

**Polk City
Indicator 20 & 21**

LIQUIDITY

Warning Trend:

Quick Ratio on Cash, Marketable Securities and Accounts Receivable to Current Liabilities of Less than One Year

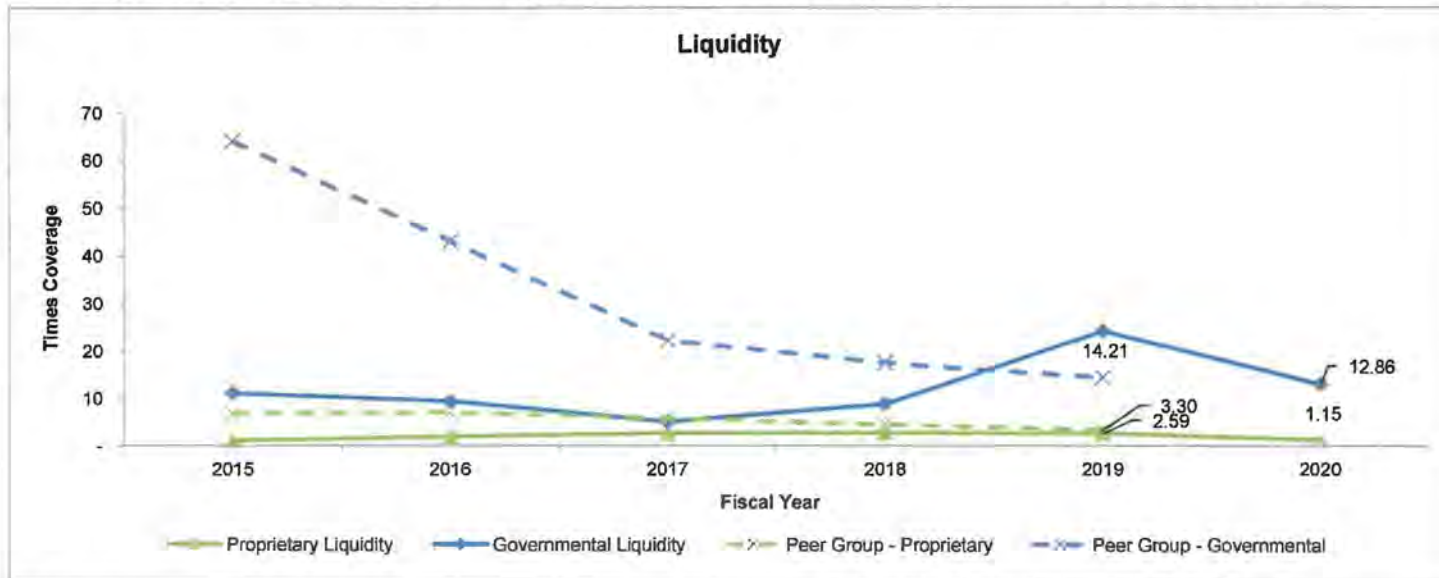
Formulation:

$$\frac{\text{Cash, Marketable Securities \& Accounts Receivable}}{\text{Current Liabilities}}$$

Description:

A good measure of a city's short-run financial condition is its cash position. "Cash position" includes cash, marketable securities, as well as other assets that can quickly be converted into cash. The level of such assets is referred to as liquidity. Liquidity is a measure of a city's ability to pay its short-term obligations. The immediate effect of insufficient liquidity is inability to pay bills in a timely manner. This can jeopardize the city's relationship with its vendors and can reduce the effectiveness and savings of the competitive bidding process associated with purchasing.

Low or steadily declining liquidity can indicate that a city has, or is, overextending itself in the long run, the first sign being a cash shortage. A standard ratio of liquidity used to analyze commercial entities is the quick ratio, or "acid test;" that is, cash, marketable securities, and accounts receivable (within 30 days) divided by current liabilities. If the ratio is approaching one, or less than one, the commercial entity is considered to be facing liquidity problems



Peer Group:

Governmental Liquidity	14.21
Proprietary Liquidity	3.30

Current Year Actual:

Governmental Liquidity	12.86
Proprietary Liquidity	1.15

**Polk City
Indicator 22, 23 & 24**

MONTHLY COVERAGE

Warning Trend:

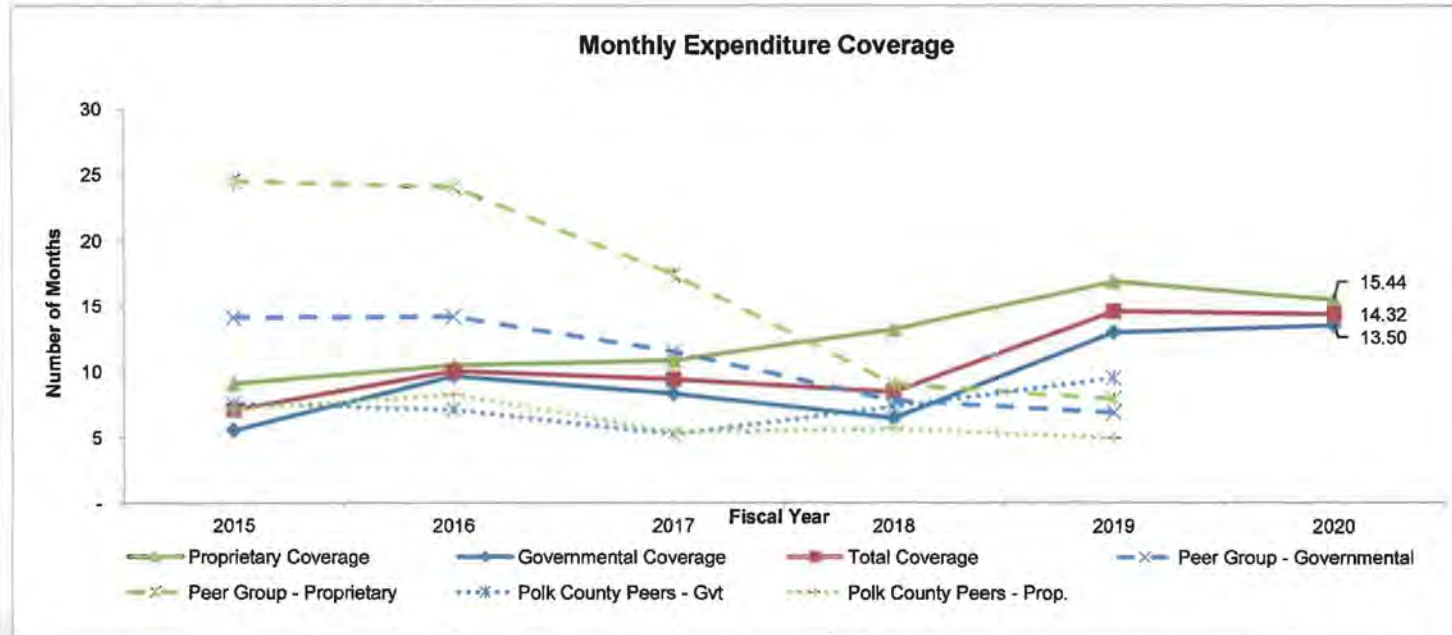
Decreasing Ratio of Highly Liquid Assets to Monthly Operating Expenditures

Formulation:

$$\frac{\text{Cash \& Investments}}{\text{Operating Expenditures / 12}}$$

Description:

The monthly coverage ratio determines the number of months highly liquid assets (cash and investments) will cover if no additional revenues are received. There are no set levels of desired coverage for Governmental or Proprietary Funds, however, there are benchmarks that have been derived from like-sized municipalities to help measure the coverage ratio.



Peer Group:

Governmental Monthly Coverage	6.85
Proprietary Monthly Coverage	7.88

Current Year Actual:

Governmental Monthly Coverage	13.50
Proprietary Monthly Coverage	15.44

Local Peer Group:

Governmental Monthly Coverage	9.46
Proprietary Monthly Coverage	4.88

**Polk City
Indicator 25 & 26**

CURRENT LIABILITIES

Warning Trend:

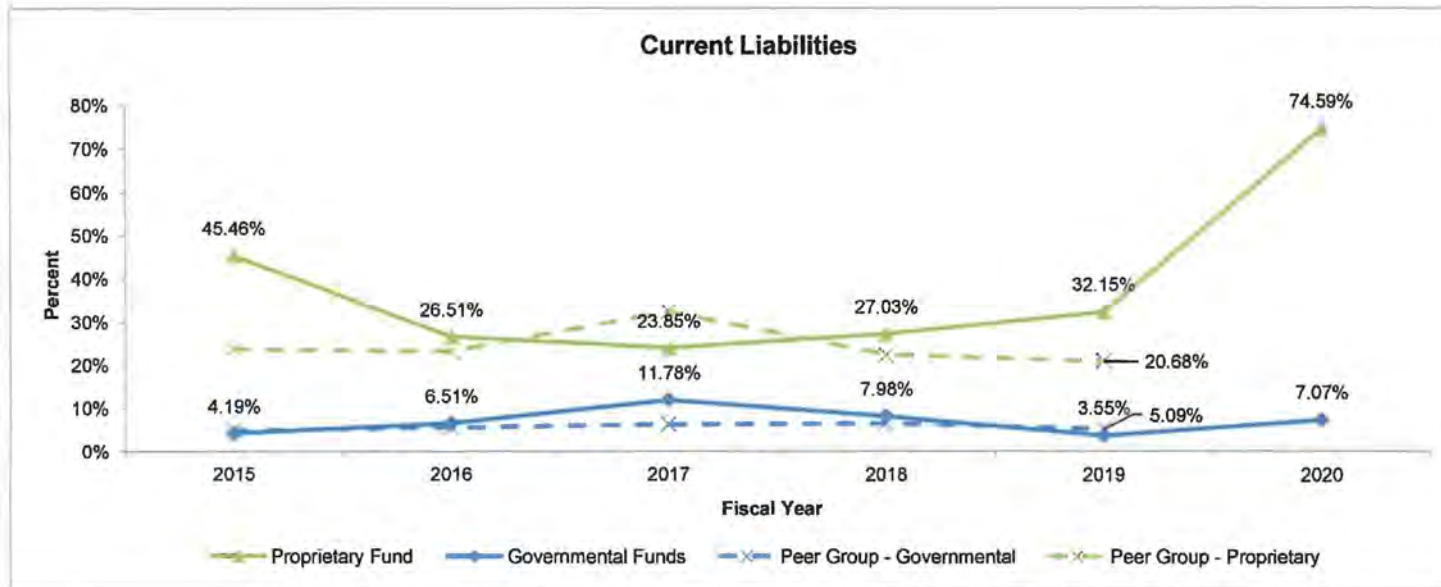
Increasing Current Liabilities as a Percent of Operating Revenues

Formulation:

$$\frac{\text{Current Liabilities}}{\text{Total Revenues or Operating Revenues}}$$

Description:

Current liabilities are defined as the sum of all liabilities which come due within a one-year period. Current liabilities could include short-term debt, the current portion of long-term debt, accounts payable, accrued payroll and other current liabilities.



Peer Group:

Governmental Liquidity 5.09%
Proprietary Liquidity 20.68%

Current Year Actual:

Governmental Liquidity 7.07%
Proprietary Liquidity 74.59%

**Polk City
Indicator 27**

GENERAL LONG-TERM DEBT PER CAPITA

Warning Trend:

Increasing Amount of Net General Long-term Debt Outstanding per Capita

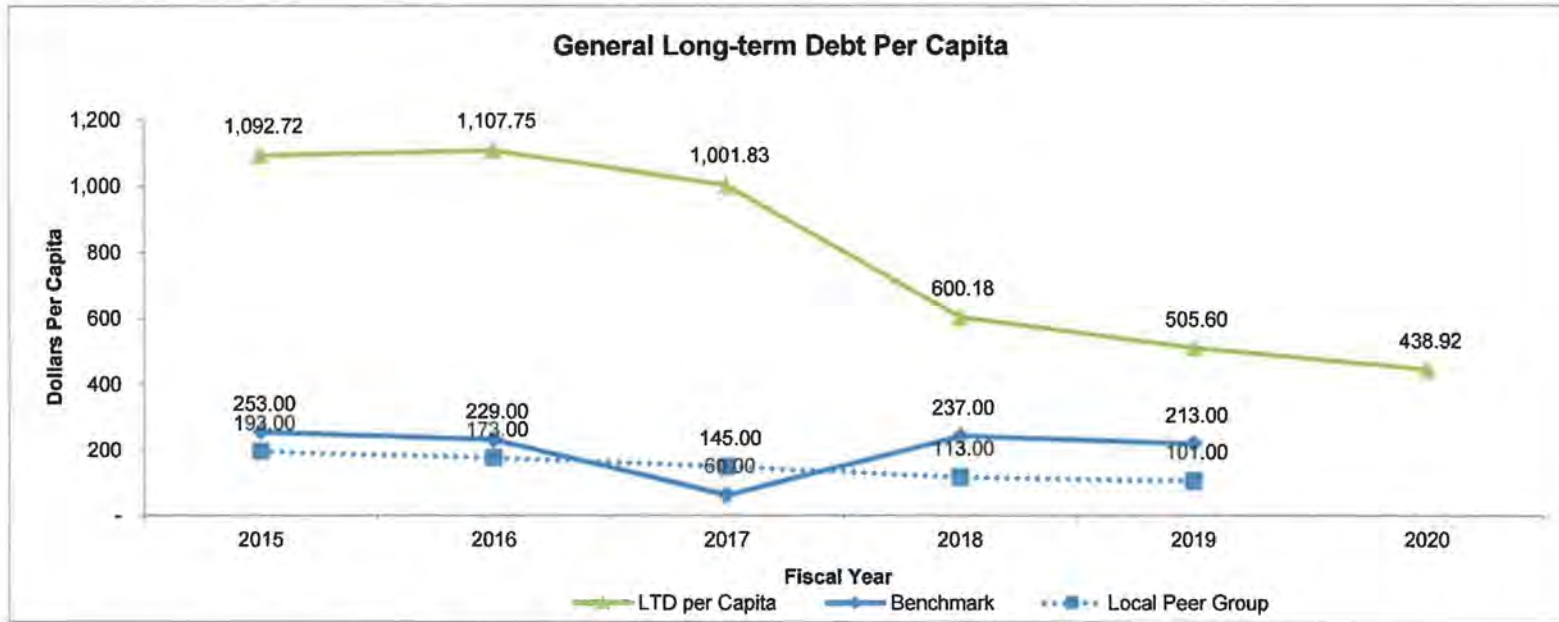
Formulation:

Long-term Debt - Governmental

Population

Description:

General obligation debt is where the City has pledged its full-faith-and-credit taxing powers. One way to monitor this obligation is on a per capita basis. This is an especially useful measure for cities that do not rely heavily on the property tax. The per capita measure shows how outstanding debt is changing in relation to changes in population. As population or households increase, it would be expected that capital needs increase, and hence, long-term debt needs would increase.



Peer Group:

General Long-term Debt per Capita 213.00

Local Peer Group:

101.00

Current Year Actual:

General Long-term Debt per Capita 438.92

**Polk City
Indicator 28**

DEBT SERVICE TO EXPENDITURES - GOVERNMENTAL FUNDS

Warning Trend:

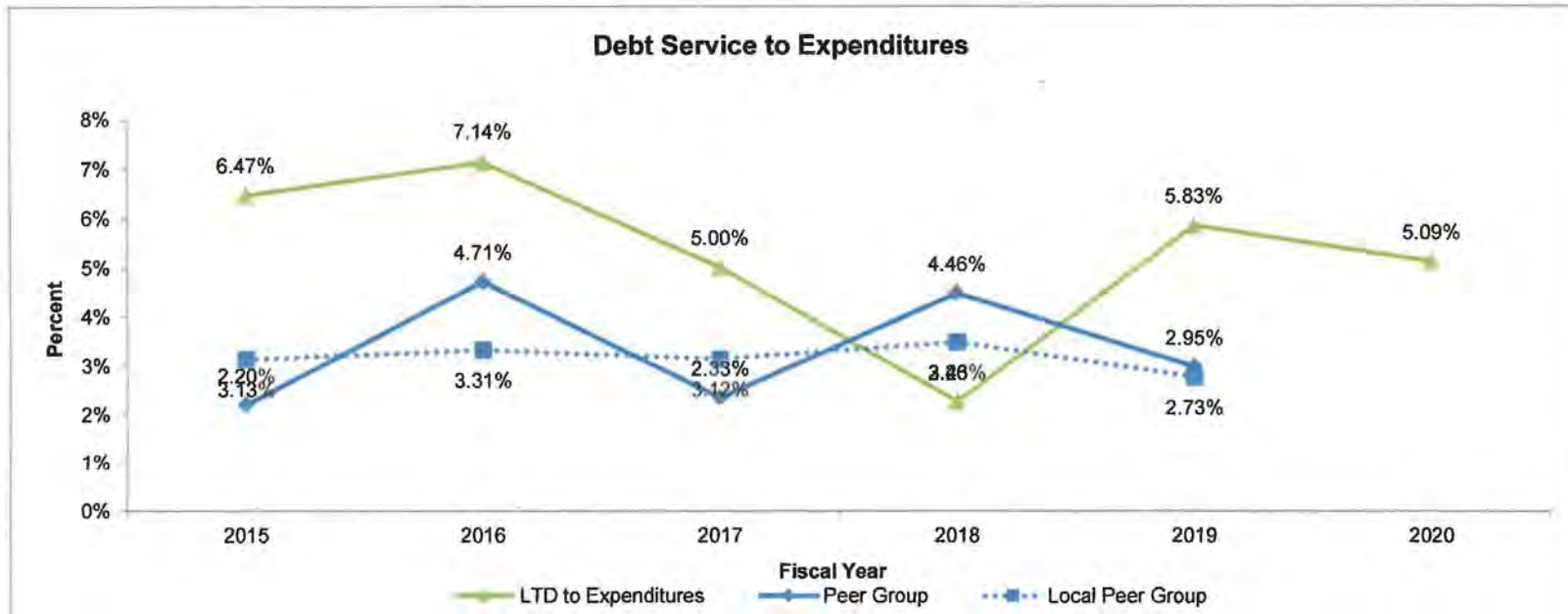
Increasing Amount of Total Debt Service as a Percent of Operating Revenues and Transfers of General Fund

Formulation:

$$\frac{\text{Total Debt Service - Governmental Funds}}{\text{Total Expenditures}}$$

Description:

Debt service here is defined as the amount of principal and interest that a city must pay each year on its long-term debt. As debt service increases, it adds to the city's fixed obligations and reduces its expenditure flexibility. Debt service can be a major part of a city's fixed costs, and excessive increases can indicate excessive debt and fiscal strain.



Peer Group:

Debt Service to Expenditures 2.95%

Local Peer Group:

Debt Service to Expenditures 2.73%

Current Year Actual:

Debt Service to Expenditures 5.09%

**Polk City
Indicator 29**

CAPITAL OUTLAY - GOVERNMENTAL FUNDS

Warning Trend:

A Steady Long-term Decline in Capital Outlays as a Percent of Operating Expenditures

Formulation:

Capital Outlays from Operating Funds

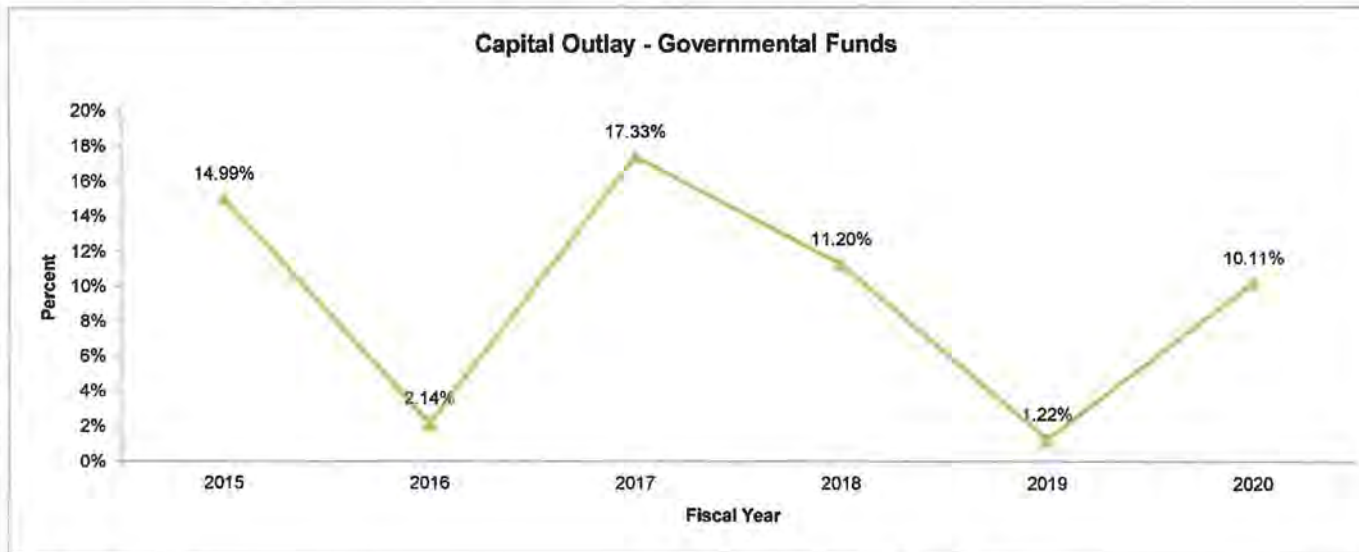
Net Operating Expenditures

Description:

The expenditure for operating equipment purchased from the operating budget is usually referred to as capital outlay. Normally, it would include equipment with an estimated useful life in excess of one year, and have an initial cost of a minimum of \$5,000. Capital outlay does not include capital budget expenditures for construction of capital facilities such as streets or bridges.

The purpose of capital outlay in the operating budget is to replace worn-out equipment or add new equipment to enhance operations on a regular basis. The level of capital outlay is a rough indicator of whether or not the City's stock of equipment is being maintained in good condition. However, this does not account for the adequacy of routine repair and maintenance. Over a number of years, the relationship between capital outlay needs and operating expenditures should remain about the same.

If the ratio is declining in the short-run (one to three years), it could mean that the City's needs have temporarily been satisfied since most equipment lasts more than one year. If the decline persists for more than three (3) years, it may indicate that capital outlays are being deferred. Such a practice can result in the use of obsolete or inefficient equipment and the creation of future unfunded liabilities.



Peer Group:
Capital Outlay

NA

Current Year Actual:
Capital Outlay

10.11%

Polk City
Indicator 30

DEPRECIATION - PROPRIETARY FUNDS

Warning Trend:

Declining Amount of Depreciation Expenses as a Percent of Total Depreciable Assets for Proprietary Funds

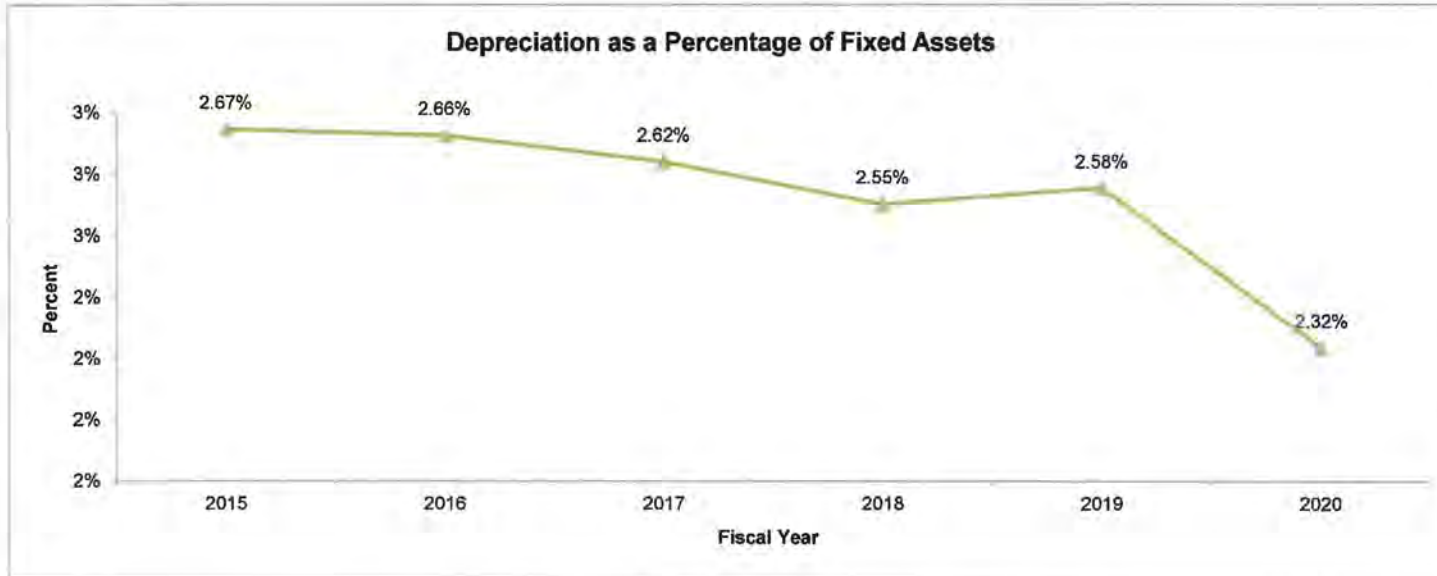
Formulation:

$$\frac{\text{Depreciation Expense}}{\text{Cost of Depreciable Assets}}$$

Description:

Depreciation is the mechanism by which a cost is associated with the use of a fixed asset over its estimated useful life. Depreciation will only be recorded in proprietary funds. Total depreciation expense typically remains a relatively stable proportion of the cost of the entity's fixed assets. The reason is that older assets, which are fully depreciated, are continually being replaced with newer assets.

If depreciation costs are steadily declining as a percentage of fixed asset cost, the assets on hand are probably being used beyond their estimated useful lives, and thus are fully depreciated. If the ratio is declining for this reason, it can indicate that the proprietary funds lack the resources to remain financially solvent.



Peer Group:
Depreciation

N/A

Current Year Actual:
Depreciation

2.32%

**Polk City
Indicator 31, 32 & 33**

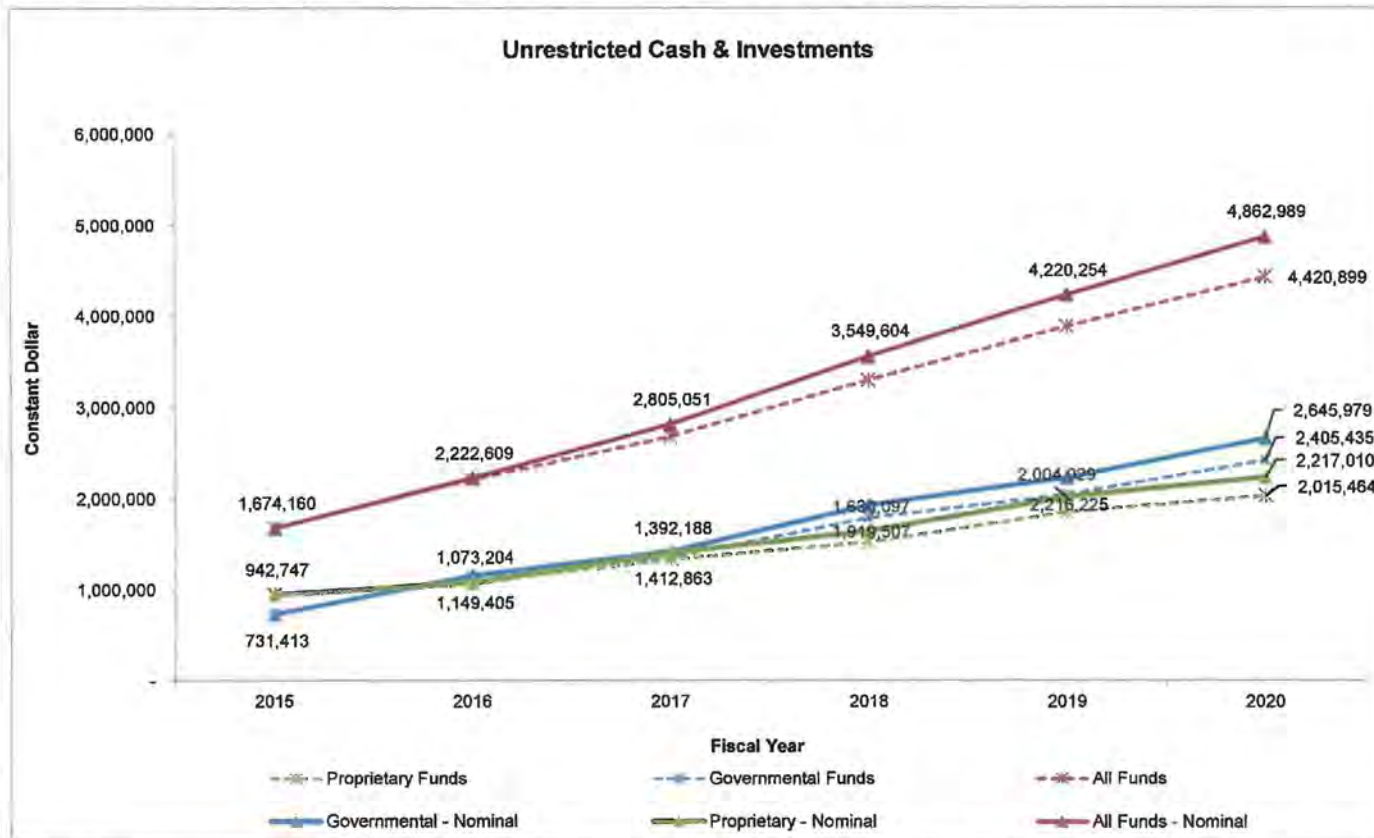
UNRESTRICTED CASH & INVESTMENTS

Warning Trend:
Decreasing Unrestricted Cash & Investments

Formulation:
Unrestricted Cash & Investments (constant dollar)

Description:

Unrestricted cash & investments is the amount of highly liquid funds that can be used for any purpose of the City. A decreasing trend in these highly liquid funds can indicate the inability of the City to meet operating needs and a deteriorating financial condition. A positive factor of increasing unrestricted cash & investments indicates the ability of the City to meet current needs and reserve funds for future purposes.



Peer Group

Unrestricted - Governmental NA
Unrestricted - Proprietary NA

Current Year Actual:

Unrestricted - Governmental 2,405,435
Unrestricted - Proprietary 2,015,464

**Polk City
Indicator 34**

CASH CURRENT DEBT COVERAGE

Warning Trend:

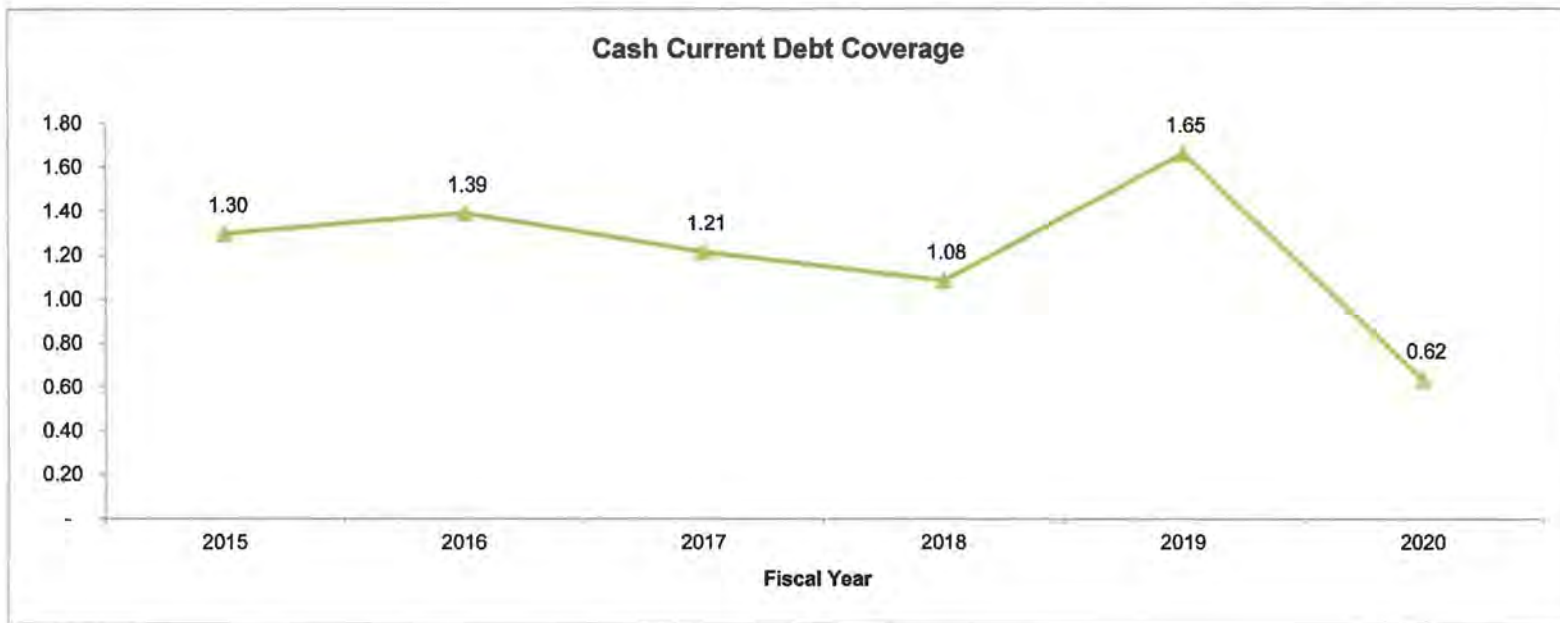
A Steady Decline in Current Debt to Cash Flow From Operations

Formulation:

$$\frac{\text{Cash Flow From Operations (Proprietary Fund)}}{\text{Current Portion of Long-Term Debt + Interest Expense}}$$

Description:

The Cash Current Debt Coverage ratio shows the correlation of the City's ability to meet its current debt requirements. As with the interest coverage ratio, the current debt coverage ratio indicates the City's ability to carry debt comfortably. The higher the multiple, the higher the comfort level.



Peer Group:

Current Debt Coverage NA

Current Year Actual:

Current Debt Coverage 0.62

**Polk City
Indicator 35**

ALL IN COVERAGE (STANDARD AND POORS)

Warning Trend:

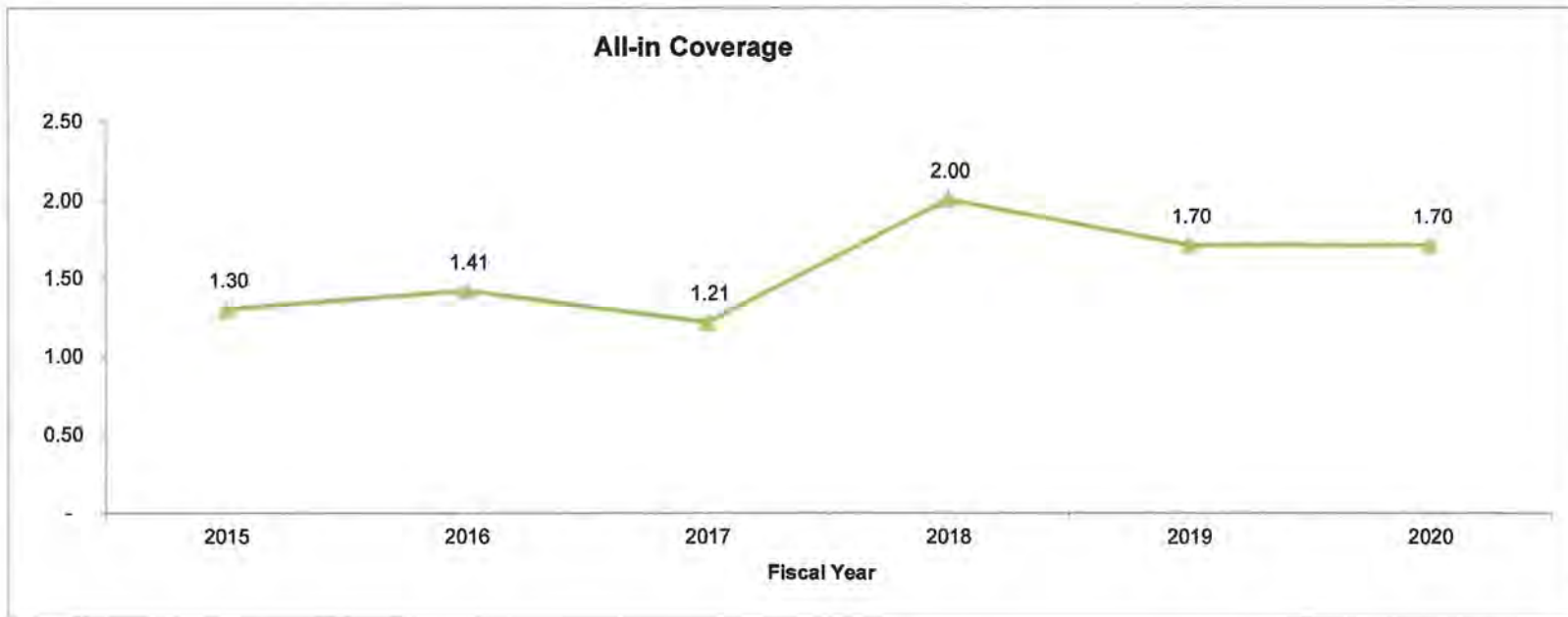
A Steady Decline in the All In Coverage Ratio

Formulation:

$$\frac{\text{Cash Flow From Operations - Net Transfer}}{\text{Cash Paid for Debt Service (Principal and Interest)}}$$

Description:

While there are a variety of metrics that measure the ratio of revenues to revenue requirements, including financing obligations, Standard and Poors believe that all-in coverage best gauges a utility's true total financial capacity. The All-in coverage metric best tracks the use of every dollar of utility operating revenues, regardless of accounting treatment or ultimate purpose. An all-in coverage ratio is considered highest rated if it is over 1.60x and lowest if below 1.00x with an average of 1.20x



Peer Group:

Current Debt Coverage

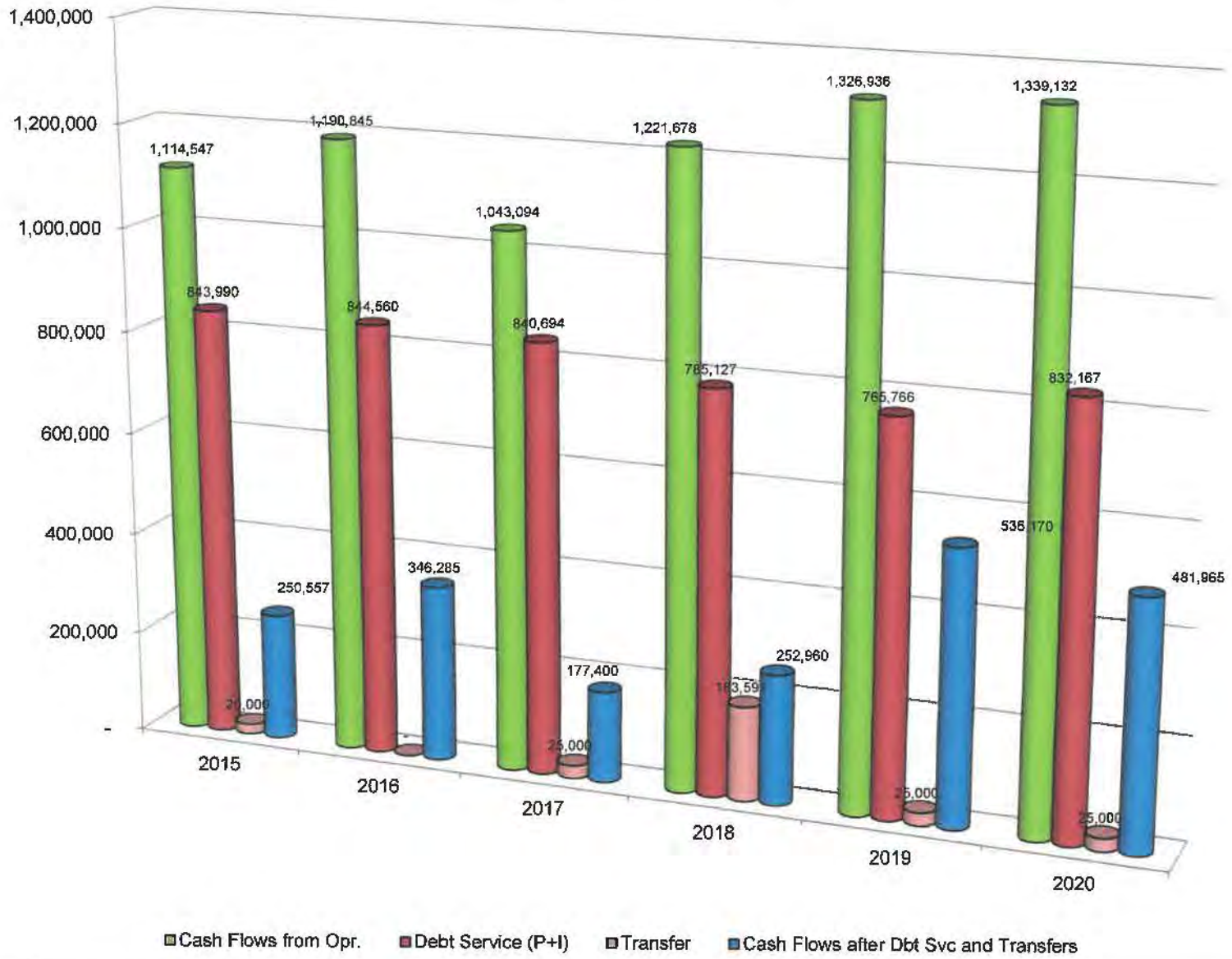
NA

Current Year Actual:

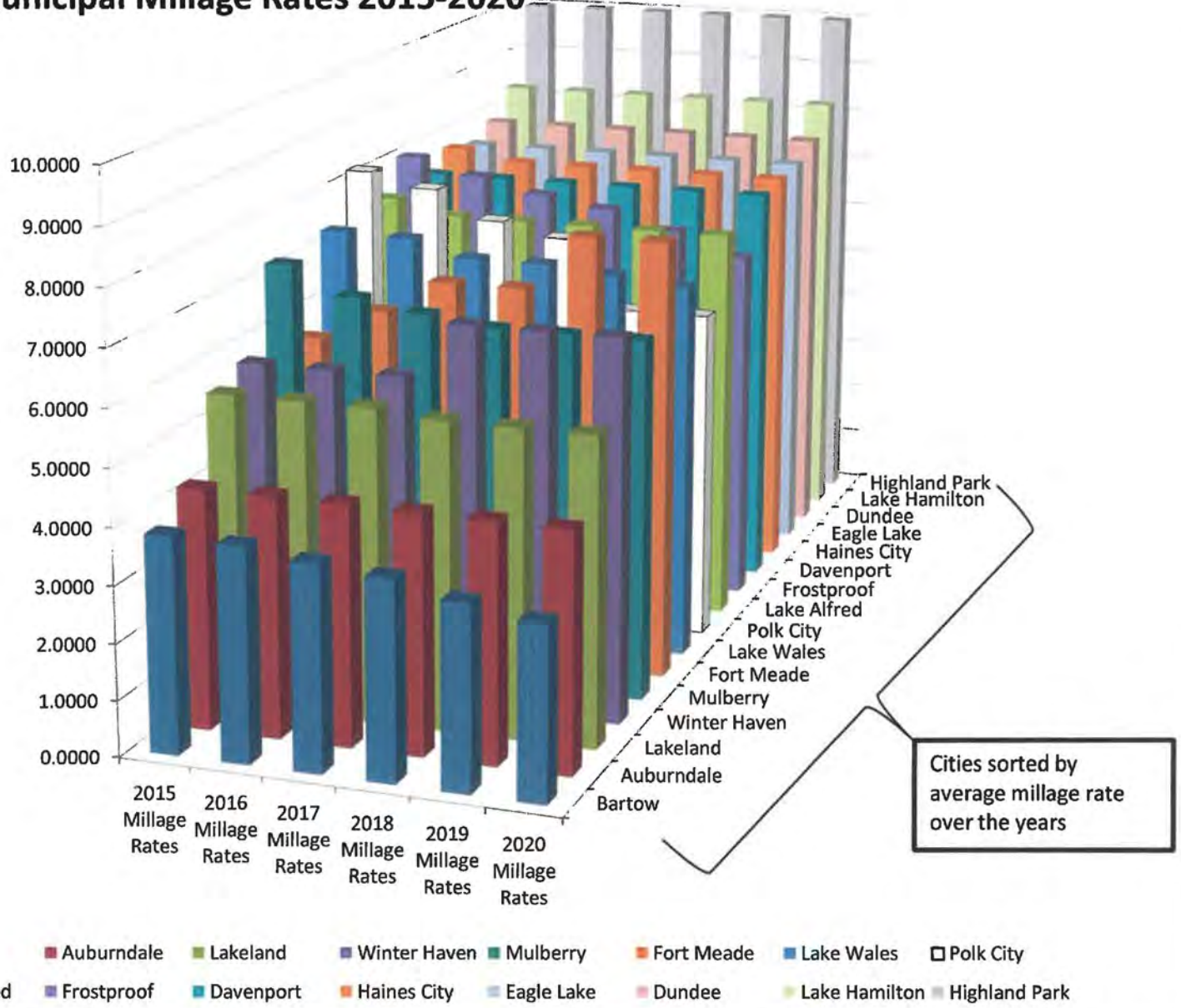
Current Debt Coverage

1.70

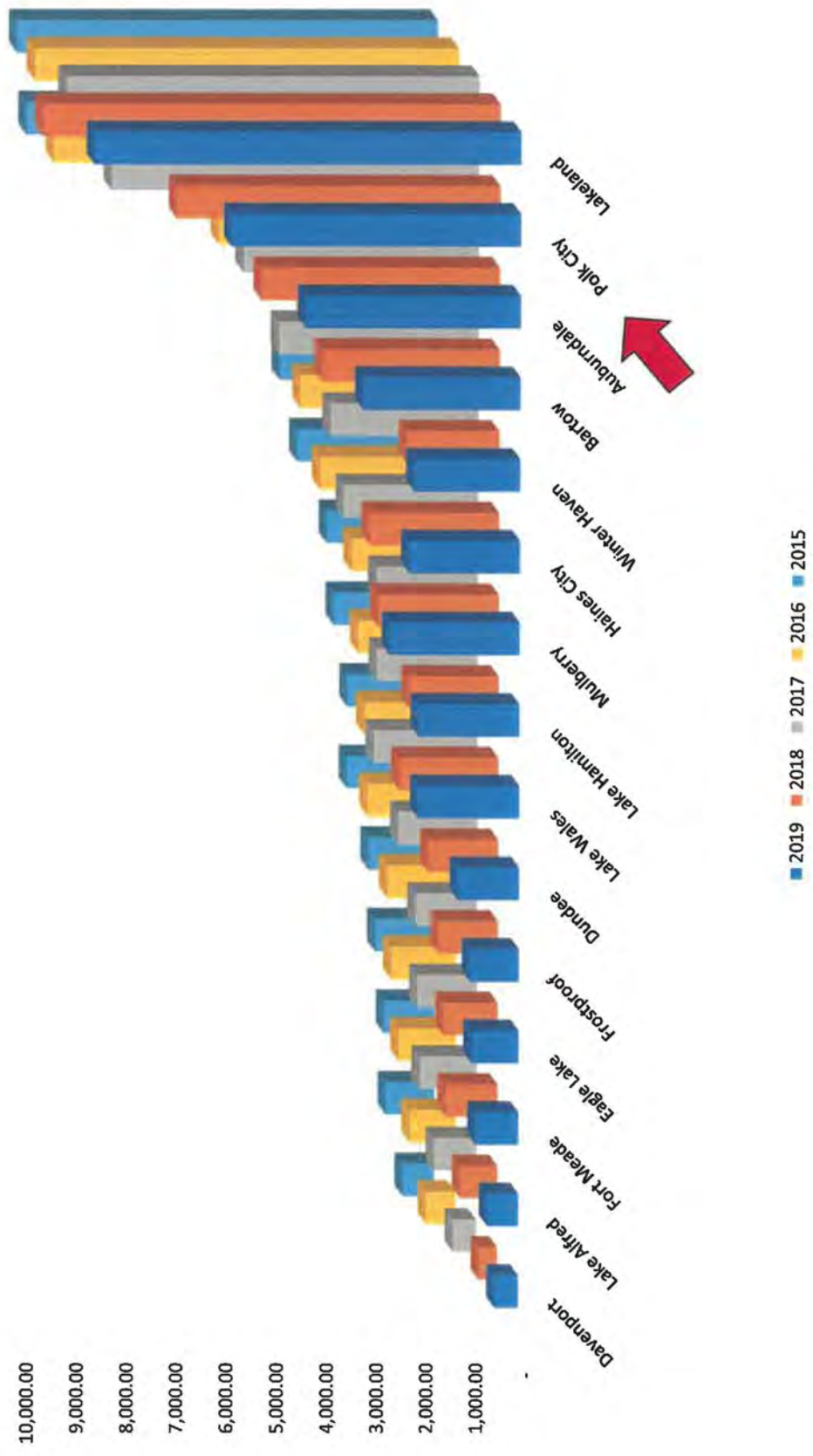
Enterprise Fund Cash Flows



Polk County Municipal Millage Rates 2015-2020



Long-Term Obligations per Capita



State-Wide Peers - 2019

Entity	Tax Prop Value	Millage Rate	Population
M00600 - Apalachicola, City of	160.6318	9.3000	2,339
M04500 - Bunnell, City of	196.4885	6.4300	3,271
M04600 - Bushnell, City of	161.3662	3.8691	2,509
M05200 - Carrabelle, City of	113.2053	9.0000	2,883
M06000 - Chiefland, City of	129.9318	7.9075	2,229
M06100 - Chipley, City of	142.6018	7.0000	3,568
M11700 - Frostproof, City of	135.7402	6.9705	3,197
M19400 - Lake Helen, City of	102.7178	7.0000	2,773
M30600 - Polk City, City of	164.0002	6.0000	2,321
M36700 - Umatilla, City of	148.3375	7.1089	4,154
M38800 - Williston, City of	104.0059	6.5000	2,893

2019 Figures for Benchmark M45 - Governmental/Proprietary Funds, Pop 2,000 - 4,999, & TPV \$100,000,000 - \$199,999,999

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