

# Polk City

FY 2023 - 2024

## ANNUAL BUDGET

BUILDING TODAY FOR A BETTER TOMORROW



# Polk City

## 2023 - 2024 Budget Document

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# Polk City

## 2023 - 2024 Budget Document

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# Welcome to Polk City





September 12, 2023

Honorable Mayor and  
Members of the City Commission

RE: Fiscal Year 2023-2024 Budget

It is my pleasure to present the Fiscal Year 2023-2024 Budget. The Polk County Budget is designed to provide high quality services while maintaining a fiscally responsible government, continuing to establish the credibility of Polk County as a viable community with a strong future, and the goal to maintain or increase the unrestricted reserve fund balance thereby placing the County in a better position to fund needed improvements and unforeseen expenses.

Polk County strives to maintain a high level of service to our community, but commensurate with financial resources available to fund those services, and with realistic budget requests for expenditures and conservative estimates on revenue. The budget has been developed in accordance with County Ordinances, State and Federal law, and policies and procedures of the County. This budget is based on the most recent workshop of the County Commission.

### **Proposed Budget Totals**

The FY 2024 total budget of \$8,175,991, which is \$618,769 or 7.6% more than the adopted FY 2023 Budget.

### **Total Assessed Taxable Value and Millage Rate**

The current year gross taxable value for operating purposes is \$252,619,657; prior year FINAL gross taxable value from prior year applicable Form DR-403 series is \$228,790,462.

The proposed FY 2024 budget is based on a Millage Rate of 5.5000, which will generate approximately \$1,319,937 in Ad Valorem revenue. The Millage Rate for FY 2024 remains at 5.5000 mills. Polk County has lowered the millage rate eight times in the previous ten years except for FY 2021 and FY2024.

The current year aggregate roll-back rate is 5.0339 and the current year proposed rate has a percent change is 9.26%. Based on 5.5000 Millage Rate and assuming a home assessed at \$100,000, which claims the maximum allowable \$50,000 Homestead Exemption, the property owner would pay \$275.00 annually in Ad Valorem taxes.

### **Revenue Assumption**

Revenues are estimated at conservative levels to guard against unanticipated economic shifts, legislative changes, or collection levels. General government revenues are largely budgeted based on historical collection and growth levels.

Utility Fund Revenues are also based on historical usage and/or number of customers and growth levels.

### **Proposed Expenditures**

**Payroll/Staffing** – The proposed FY 2024 Payroll Budgets operate with a staffing level of 24 full-time and two part-time. Three vacant positions will be filled in FY2024 for Public Works, Utility Billing, and Utility Operations.

**Sheriff's Office** – The Sheriff's Office had a total increase of \$2,150.

- Contract Services increased \$2,150.
- Professional Services (Special Detail) had no increase to have special detail seven (7) days a week for specific hours.

**Capital Outlay** - The proposed Capital Outlay budgets reflect proposed expenditures of \$771,650 in the General Fund (GF) of which \$625,000 is part of the CDBG Project, and \$639,719 in the Enterprise Fund (EF) of which \$639,719 is part of the ARPA project. Total projected Capital projects is \$1,411,369. This an increase of \$37,125 from FY 2023.

### **Specific improvements include:**

- \$25,000 – Replace malfunction Marquee at City Hall
- \$25,000 – Replace or repair Sound system in City Hall Commission Chambers
- \$625,000 – CDBG Program – Repair/Resurface a portion of Citrus Grove Blvd
- \$18,600 – Library books, other publications, media for children, teens, and adults
- \$53,050 – Power Washer Trailer and Rotary Lift Jack
- \$639,719 – ARPA 8" Force Main Project

### **Debt Service**

- \$119,811 General Fund
- \$772,533 Enterprise Fund

### **Fund Balances/Reserves/Net Assets**

- \$37,411 in General Fund
- \$27,214 in Enterprise Fund

### **Special Revenue and Expenditure Funds (Impact Fees)**

- \$232,783 in General Fund
- \$209,456 in Enterprise Fund

### **Major Funds**

**General Fund.** The General Fund is the principal fund of the City and is used to account for all activities not included in other specified funds. It accounts for the normal, recurring activities of the city. Activities of this fund are primarily supported by City Ad Valorem revenues/taxes and Intergovernmental revenues.

**Enterprise Fund.** The Enterprise Fund is the general expenditure and profit- making fund of the City that includes water and wastewater revenues and expenditures.

### **Capital Improvement Plan**

Staff are working on an updated five-year CIP to identify and plan for major capital improvements, so these major expenses can be properly planned for and funded. Many grant applications receive additional credit based upon approval of a Capital Improvement Program.

### **Budget Conclusion**

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

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

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

We look forward to assisting you in the review process of the Fiscal Year 2023-2024 Budget, as well as an ongoing review once the budget is adopted.

Respectfully submitted,



Patricia R. Jackson  
City Manager





# Polk City

## City Commission

Mayor	Joe LaCascia	<a href="mailto:Joe.Lacascia@mypolkcity.org">Joe.Lacascia@mypolkcity.org</a>
Vice Mayor	Wayne Harper	<a href="mailto:Wayne.Harper@mypolkcity.org">Wayne.Harper@mypolkcity.org</a>
Commissioner	Micheal T. Blethen	<a href="mailto:Michael.Blethen@mypolkcity.org">Michael.Blethen@mypolkcity.org</a>
Commissioner	Charles Nichols	<a href="mailto:Charles.Nichols@mypolkcity.org">Charles.Nichols@mypolkcity.org</a>
Commissioner	Brian Knouff	<a href="mailto:Brian.Knouff@mypolkcity.org">Brian.Knouff@mypolkcity.org</a>

## City Management

City Manager	Patricia Jackson	<a href="mailto:Patricia.Jackson@mypolkcity.org">Patricia.Jackson@mypolkcity.org</a>
Assistant City Manager	Sheandolen Dunn	<a href="mailto:Sheandolen.Dunn@mypolkcity.org">Sheandolen.Dunn@mypolkcity.org</a>
Finance Director	Joanna Knowles	<a href="mailto:Joanna.Knowles@mypolkcity.org">Joanna.Knowles@mypolkcity.org</a>
Development Srvcs Director	Kathy Delp	<a href="mailto:Kathy.Delp@mypolkcity.org">Kathy.Delp@mypolkcity.org</a>
PW/Utilities Director	Rick Jiles	<a href="mailto:Rick.Jiles@mypolkcity.org">Rick.Jiles@mypolkcity.org</a>
Utility Billing Supervisor	Chasity Guinn	<a href="mailto:Chasity.Guinn@mypolkcity.org">Chasity.Guinn@mypolkcity.org</a>
Librarian	Hannah Ulloha	<a href="mailto:Hannah.Ulloha@mypolkcity.org">Hannah.Ulloha@mypolkcity.org</a>

## Mission Statement:

We will provide responsive municipal services and manage public assets to enhance the quality of life for our community while respecting our rich environmental resources.



# BUDGET SUMMARY

FY 2023 - 2024



**BUDGET SUMMARY**  
**POLK CITY - FISCAL YEAR 2023 - 2024**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF POLK CITY ARE 7.6%**  
**MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

	<u>GENERAL FUND</u>	<u>ENTERPRISE FUND</u>	<u>TOTAL</u>
<b>CASH CARRYFORWARD</b>	\$ -	\$ 972,744	\$ 972,744
<b>ESTIMATED REVENUES</b>			
Ad Valorem Taxes	\$ 1,319,937		\$ 1,319,937
Local Option, Use & Fuel Taxes	\$ 196,667		\$ 196,667
Utility Taxes	\$ 224,891	\$ 195	\$ 225,086
Communication Services Taxes	\$ 228,111		\$ 228,111
Local Business Taxes	\$ 7,876		\$ 7,876
Building Permits	\$ 280,050		\$ 280,050
Franchise Fees	\$ 114,699		\$ 114,699
Other Permits and Fees	\$ 2,500	\$ 16,830	\$ 19,330
Grants and Aids	\$ 625,000		\$ 625,000
Intergovernmental Revenue	\$ 363,224		\$ 363,224
Grants from other Local Units	\$ 50,567		\$ 50,567
Charges For Services	\$ 521,574	\$ 2,631,048	\$ 3,152,622
Transportation User Fees	\$ 16,304		\$ 16,304
Culture/Recreation	\$ 5,500		\$ 5,500
Fines & Forfeitures	\$ 8,000		\$ 8,000
Other Judgments, Fines, Forfeitures	\$ 250	\$ 62,648	\$ 62,898
Interest and Other Earnings	\$ 37,450	\$ 32,637	\$ 70,087
Rents and Royalties	\$ 9,750		\$ 9,750
Contributions & Donations from Private Sources	\$ 2,000		\$ 2,000
Other Miscellaneous Revenues	\$ 3,300		\$ 3,300
<b>TOTAL SOURCES</b>	<b>\$ 4,017,650</b>	<b>\$ 3,716,102</b>	<b>\$ 7,733,752</b>
Intragovernmental Transfers In	\$ -	\$ -	\$ -
Fund Balances/Reserves/Net Assets	\$ -		\$ -
Special Revenue Impact Fees	\$ 232,783	\$ 209,456	\$ 442,239
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 4,250,433</b>	<b>\$ 3,925,558</b>	<b>\$ 8,175,991</b>
<b>EXPENDITURES</b>			
Culture and Recreation	\$ 246,161	\$ -	\$ 246,161
General Government	\$ 721,466	\$ -	\$ 721,466
Other Uses	\$ 228,150	\$ 180,772	\$ 408,922
Physical Environment	\$ 526,412	\$ 2,095,864	\$ 2,622,276
Public Safety	\$ 658,380	\$ -	\$ 658,380
Transportation	\$ 708,208	\$ -	\$ 708,208
Debt Service	\$ 119,811	\$ 772,533	\$ 892,344
Capital Outlay	\$ 771,650	\$ 639,719	\$ 1,411,369
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,980,239</b>	<b>\$ 3,688,888</b>	<b>\$ 7,669,127</b>
Transfers Out	\$ -	\$ -	\$ -
Fund Balances/Reserves/Net Assets	\$ 37,411	\$ 27,214	\$ 64,625
Special Revenue Impact Fee Expenditures	\$ 232,783	\$ 209,456	\$ 442,239
<b>TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES</b>	<b>\$ 4,250,433</b>	<b>\$ 3,925,558</b>	<b>\$ 8,175,991</b>

# Polk City FY2024 Budget Summary

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
<b>GENERAL FUND CASH CARRYFORWARD</b>		\$ -	\$ 134,000	\$ -	\$ -	\$ -
<b>GENERAL FUND REVENUES</b>						
01-311-000	AD VALOREM TAXES	\$ 1,089,839	\$ 1,195,430	\$ 1,200,090	\$ 1,319,937	\$ 1,319,937
01-312-000	LOCAL OPTION, USE & FUEL TAXES	\$ 175,347	\$ 181,523	\$ 147,661	\$ 187,940	\$ 196,667
01-314-000	UTILITY TAX	\$ 249,935	\$ 215,467	\$ 194,760	\$ 224,891	\$ 224,891
01-315-000	COMMUNICATIONS SERVICES TAX	\$ 194,757	\$ 209,948	\$ 199,891	\$ 246,395	\$ 228,111
01-316-000	LOCAL BUSINESS TAX	\$ 13,016	\$ 7,346	\$ 7,714	\$ 7,876	\$ 7,876
01-322-000	BUILDING PERMITS	\$ 111,925	\$ 329,300	\$ 130,341	\$ 88,380	\$ 280,050
01-323-000	FRANCHISE FEES	\$ 151,816	\$ 108,561	\$ 107,553	\$ 114,699	\$ 114,699
01-329-000	OTHER PERMITS AND FEES	\$ 13,980	\$ -	\$ 7,465	\$ 2,500	\$ 2,500
01-331-000	GRANTS & AIDS - FEDERAL	\$ -	\$ 625,000	\$ 5,791	\$ 625,000	\$ 625,000
01-334-000	GRANTS & AIDS - STATE	\$ -	\$ -	\$ 965	\$ -	\$ -
01-335-000	INTERGOVERNMENTAL REVENUE	\$ 329,777	\$ 318,968	\$ 301,971	\$ 319,064	\$ 363,224
01-337-000	GRANTS FROM OTHER LOCAL UNITS	\$ 50,567	\$ 50,567	\$ 47,147	\$ 50,567	\$ 50,567
01-340-000	CHARGES FOR SERVICES	\$ 463,545	\$ 473,528	\$ 435,007	\$ 521,574	\$ 521,574
01-344-000	TRANSPORTATION USER FEES	\$ 17,873	\$ 16,304	\$ 13,486	\$ 16,304	\$ 16,304
01-347-000	CULTURE/RECREATION	\$ 5,603	\$ 3,500	\$ 9,841	\$ 5,500	\$ 5,500
01-351-000	FINES & FORFEITURES	\$ 20,880	\$ 8,000	\$ 8,430	\$ 8,000	\$ 8,000
01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES	\$ 114	\$ -	\$ 383	\$ 250	\$ 250
01-361-000	INTEREST AND OTHER EARNINGS	\$ 8,482	\$ 2,000	\$ 47,298	\$ 30,000	\$ 37,450
01-362-000	RENTS AND ROYALTIES	\$ 12,500	\$ 6,800	\$ 12,900	\$ 9,750	\$ 9,750
01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ 12,217	\$ -	\$ -	\$ -	\$ -
01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE SC	\$ 4,404	\$ 2,000	\$ 4,181	\$ 2,000	\$ 2,000
01-369-000	OTHER MISCELLANEOUS REVENUES	\$ 10,520	\$ 3,500	\$ 8,899	\$ 5,112	\$ 3,300
01-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
01-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
01-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
01-387-000	INTRAGOVERNMENTAL TRANSFERS - LOAN	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 3,037,096</b>	<b>\$ 3,857,742</b>	<b>\$ 2,891,772</b>	<b>\$ 3,785,739</b>	<b>\$ 4,017,650</b>
<b>TOTAL GENERAL FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:</b>		<b>\$ 3,037,096</b>	<b>\$ 3,991,742</b>	<b>\$ 2,891,772</b>	<b>\$ 3,785,739</b>	<b>\$ 4,017,650</b>
<b>GENERAL FUND EXPENDITURES</b>						
01-511-000	LEGISLATIVE	\$ 20,489	\$ 33,790	\$ 27,157	\$ 32,661	\$ 32,661
01-512-000	EXECUTIVE	\$ 299,181	\$ 382,851	\$ 363,613	\$ 491,147	\$ 401,434
01-514-000	LEGAL COUNSEL	\$ 77,380	\$ 55,000	\$ 50,403	\$ 76,000	\$ 76,000
01-515-000	COMPREHENSIVE PLANNING	\$ 25,000	\$ 58,000	\$ 30,000	\$ 30,000	\$ 30,000
01-516-000	FINANCE AND ACCOUNTING	\$ 163,649	\$ 148,740	\$ 148,546	\$ 195,887	\$ 181,371
01-517-000	DEBT SERVICE PAYMENTS	\$ 119,811	\$ 119,812	\$ 109,826	\$ 119,811	\$ 119,811

# Polk City FY2024 Budget Summary

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
<b>GENERAL FUND EXPENDITURES con't</b>						
<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
01-521-000	LAW ENFORCEMENT	\$ 134,622	\$ 218,201	\$ 183,131	\$ 218,147	\$ 218,147
01-524-000	BUILDING AND ZONING	\$ 240,983	\$ 257,764	\$ 182,104	\$ 316,215	\$ 378,385
01-529-000	CODE ENFORCEMENT	\$ 47,909	\$ 58,039	\$ 62,000	\$ 59,612	\$ 61,848
01-534-000	REFUSE/SANITATION	\$ 288,095	\$ 282,688	\$ 330,453	\$ 392,562	\$ 392,562
01-538-000	STORMWATER	\$ 11,454	\$ 25,600	\$ 10,175	\$ 16,350	\$ 35,350
01-539-000	GEN GOV'T BUILDINGS	\$ 142,514	\$ 153,900	\$ 88,700	\$ 98,500	\$ 148,500
01-541-000	ROADS & STREETS	\$ 458,608	\$ 1,205,084	\$ 495,890	\$ 1,395,853	\$ 1,411,258
01-571-000	LIBRARY	\$ 141,700	\$ 201,148	\$ 139,075	\$ 180,711	\$ 180,711
01-572-000	PARKS	\$ 45,716	\$ 54,500	\$ 29,269	\$ 33,750	\$ 38,750
01-574-000	SPECIAL EVENTS - OPERATING EXPENSES	\$ 2,734	\$ 29,000	\$ 39,397	\$ 45,300	\$ 45,300
01-590-000	NON-DEPARTMENTAL - OPERATING EXPENSES	\$ 130,408	\$ 220,127	\$ 150,098	\$ 363,899	\$ 265,561
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 2,350,253</b>	<b>\$ 3,504,243</b>	<b>\$ 2,439,838</b>	<b>\$ 4,066,405</b>	<b>\$ 4,017,650</b>
<b>ENTERPRISE FUND CASH CARRYFORWARD</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 672,744</b>	<b>\$ 972,744</b>
<b>ENTERPRISE FUND REVENUES</b>						
05-314-000	RTS - Water Utility Tax	\$ 1,386	\$ 1,351	\$ 1,405	\$ 195	\$ 195
05-325-000	SPECIAL ASSESSMENTS	\$ 28,372	\$ 13,518	\$ 14,048	\$ 23,730	\$ 16,230
05-329-000	OTHER PERMITS AND FEES	\$ 11,845	\$ 10,000	\$ 1,504	\$ 600	\$ 600
05-331-000	GRANTS & AIDS - FEDERAL	\$ -	\$ -	\$ -	\$ -	\$ -
05-334-000	GRANTS & AIDS - STATE	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-000	CHARGES FOR SERVICES	\$ 1,278,778	\$ 1,276,102	\$ 2,192,271	\$ 2,631,048	\$ 2,631,048
05-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES	\$ 27,132	\$ 26,082	\$ 22,134	\$ 62,648	\$ 62,648
05-361-000	INTEREST INCOME	\$ 5,224	\$ 2,119	\$ 27,848	\$ 32,637	\$ 32,637
05-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ -	\$ -	\$ -	\$ -	\$ -
05-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-000	OTHER MISCELLANEOUS INCOME	\$ -	\$ -	\$ 70	\$ -	\$ -
05-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ -	\$ 672,744	\$ -	\$ -	\$ -
05-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
05-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ENTERPRISE FUND REVENUES</b>		<b>\$ 1,352,737</b>	<b>\$ 2,001,916</b>	<b>\$ 2,259,280</b>	<b>\$ 2,750,858</b>	<b>\$ 2,743,358</b>
<b>TOTAL ENTERPRISE FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:</b>		<b>\$ 1,352,737</b>	<b>\$ 2,001,916</b>	<b>\$ 2,259,280</b>	<b>\$ 3,423,602</b>	<b>\$ 3,716,102</b>

# Polk City FY2024 Budget Summary

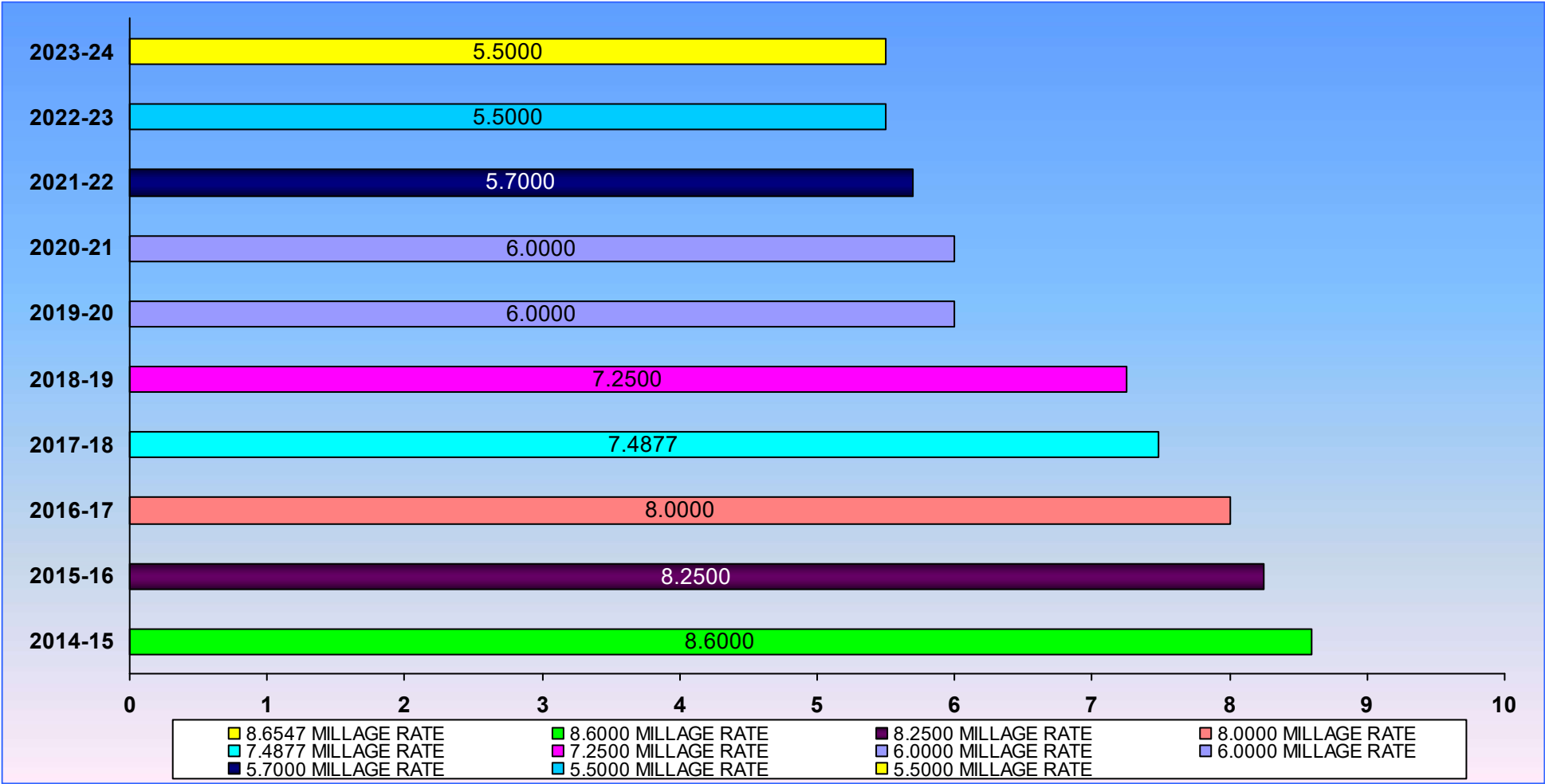
<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
<b>ENTERPRISE FUND EXPENDITURES</b>						
05-518-000	WATER ADMINISTRATION	\$ -	\$ -	\$ 135,278	\$ 221,988	\$ 221,988
05-533-000	WATER OPERATIONS	\$ 836,571	\$ 1,030,048	\$ 783,216	\$ 982,761	\$ 844,364
05-535-000	SEWER OPERATIONS	\$ 1,123,933	\$ 1,566,455	\$ 1,095,987	\$ 2,003,801	\$ 2,441,764
05-590-000	NON-DEPARTMENTAL	\$ 313,223	\$ 371,604	\$ 162,152	\$ 364,999	\$ 207,986
<b>TOTAL ENTERPRISE FUND EXPENDITURES</b>		<b>\$ 2,273,727</b>	<b>\$ 2,968,107</b>	<b>\$ 2,176,632</b>	<b>\$ 3,573,549</b>	<b>\$ 3,716,102</b>
<b>GFIF SPECIAL REVENUE FUND CASH CARRYFORWARD</b>						
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>GFIF SPECIAL REVENUES</b>						
08-324-000	IMPACT FEES	\$ 301,310	\$ 41,480	\$ 91,370	\$ 52,783	\$ 232,783
		<b>\$ 301,310</b>	<b>\$ 41,480</b>	<b>\$ 91,370</b>	<b>\$ 52,783</b>	<b>\$ 232,783</b>
<b>TOTAL GFIF SPECIAL REVENUE FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:</b>						
		<b>\$ 301,310</b>	<b>\$ 41,480</b>	<b>\$ 91,370</b>	<b>\$ 52,783</b>	<b>\$ 232,783</b>
<b>GFIF SPECIAL REVENUES EXPENDITURES</b>						
08-521-000	POLICE IMPACT FEES	\$ -	\$ 38,789	\$ 645	\$ 7,545	\$ 7,545
08-522-000	FIRE IMPACT FEES	\$ -	\$ 20,754	\$ 345	\$ 3,856	\$ 183,856
08-539-000	FACILITIES IMPACT FEES	\$ -	\$ 105,130	\$ 1,748	\$ 27,480	\$ 27,480
08-572-000	PARKS IMPACT FEES	\$ -	\$ 62,557	\$ 1,040	\$ 13,902	\$ 13,902
<b>TOTAL GFIF FUND EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 227,230</b>	<b>\$ 3,778</b>	<b>\$ 52,783</b>	<b>\$ 232,783</b>
<b>TOTAL EFIF SPECIAL REVENUES FUND ESTIMATED EFIF SPECIAL REVENUE FUND CASH CARRYFORWARD</b>						
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>EFIF SPECIAL REVENUES</b>						
09-324-000	IMPACT FEES	\$ 110,418	\$ 125,240	\$ 191,588	\$ 117,912	\$ 209,456
		<b>\$ 110,418</b>	<b>\$ 125,240</b>	<b>\$ 191,588</b>	<b>\$ 117,912</b>	<b>\$ 209,456</b>
<b>EFIF SPECIAL REVENUES EXPENDITURES</b>						
09-533-000	WATER IMPACT FEES	\$ 3,126	\$ 35,440	\$ 5,860	\$ 41,687	\$ 133,231
09-535-000	SEWER IMPACT FEES	\$ 4,415	\$ 884,500	\$ 7,290	\$ 76,225	\$ 76,225
<b>TOTAL EFIF FUND EXPENDITURES</b>		<b>\$ 7,541</b>	<b>\$ 919,940</b>	<b>\$ 13,150</b>	<b>\$ 117,912</b>	<b>\$ 209,456</b>
CITY WIDE CASH CARRYFORWARD		\$ -	\$ 134,000	\$ -	\$ 672,744	\$ 972,744
CITY WIDE REVENUE TOTALS		\$ 4,801,561	\$ 6,026,378	\$ 5,434,011	\$ 6,707,292	\$ 7,203,247
CITY WIDE EXPENDITURE TOTALS		\$ 4,623,980	\$ 6,472,351	\$ 4,616,470	\$ 7,810,649	\$ 8,175,991
				\$ 817,541	\$ (430,613)	\$ (0)



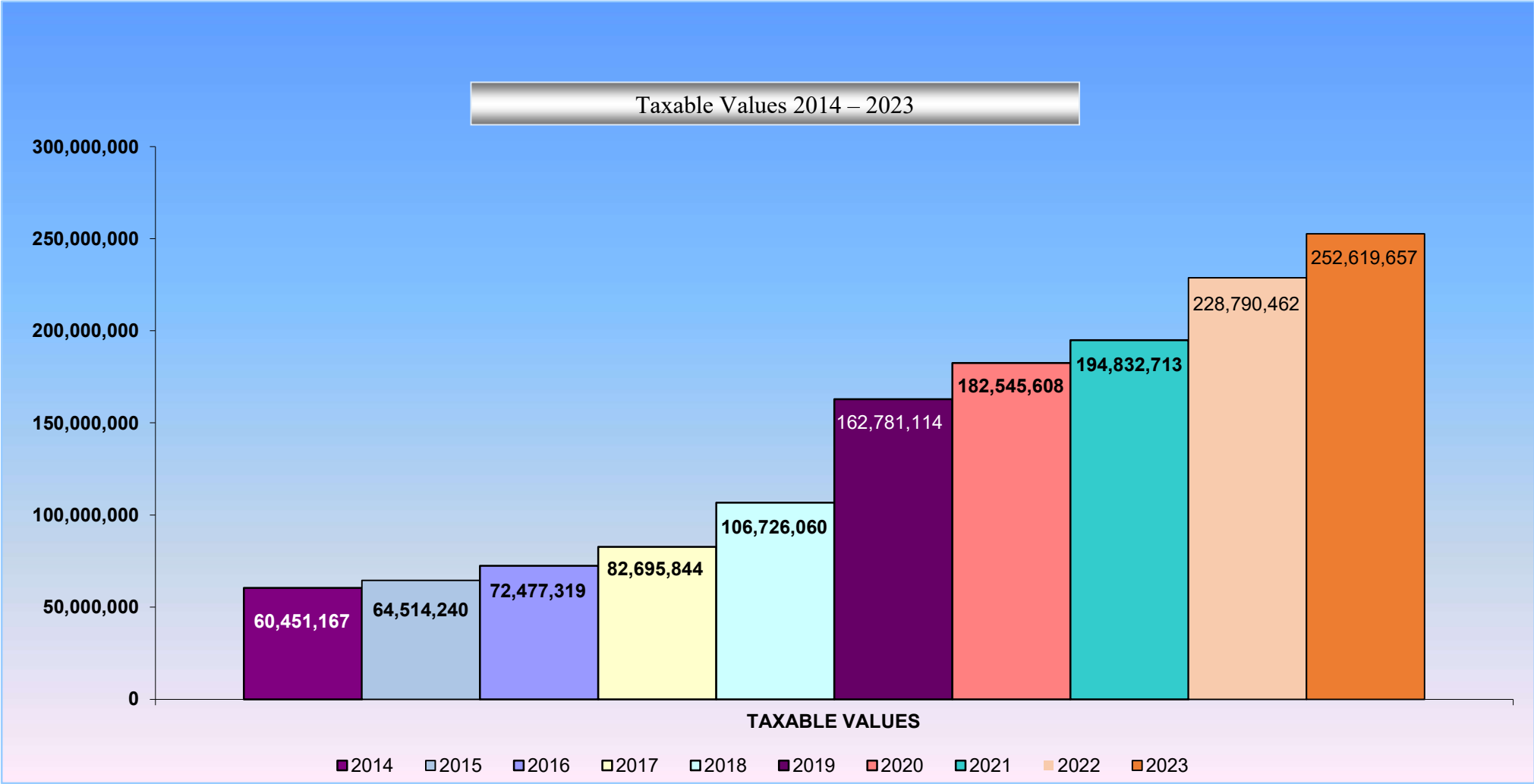
# GRAPHS



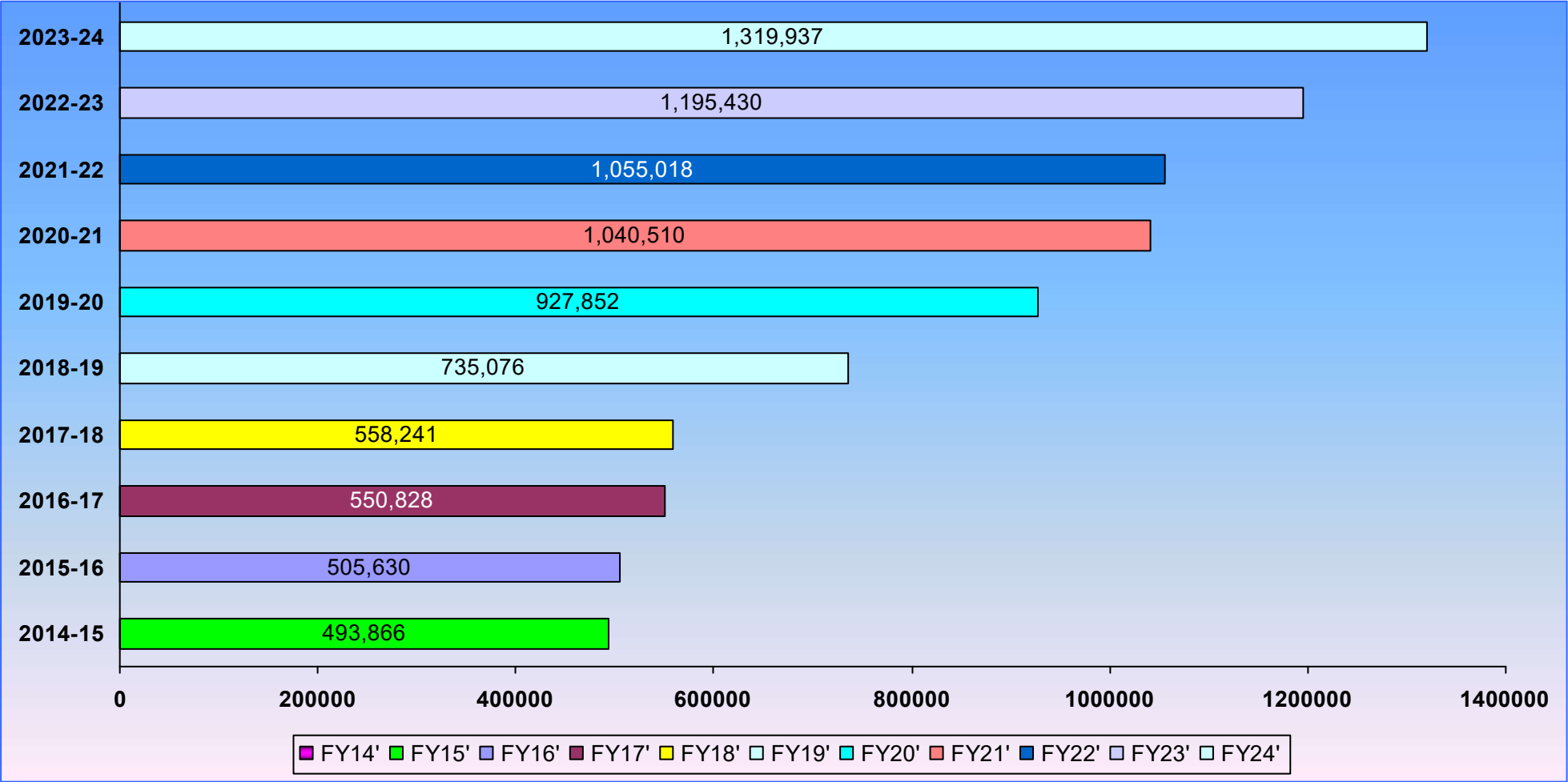
# POLK CITY TEN-YEAR MILLAGE RATE HISTORY



**POLK CITY**  
**CHANGE IN TAXABLE VALUES**



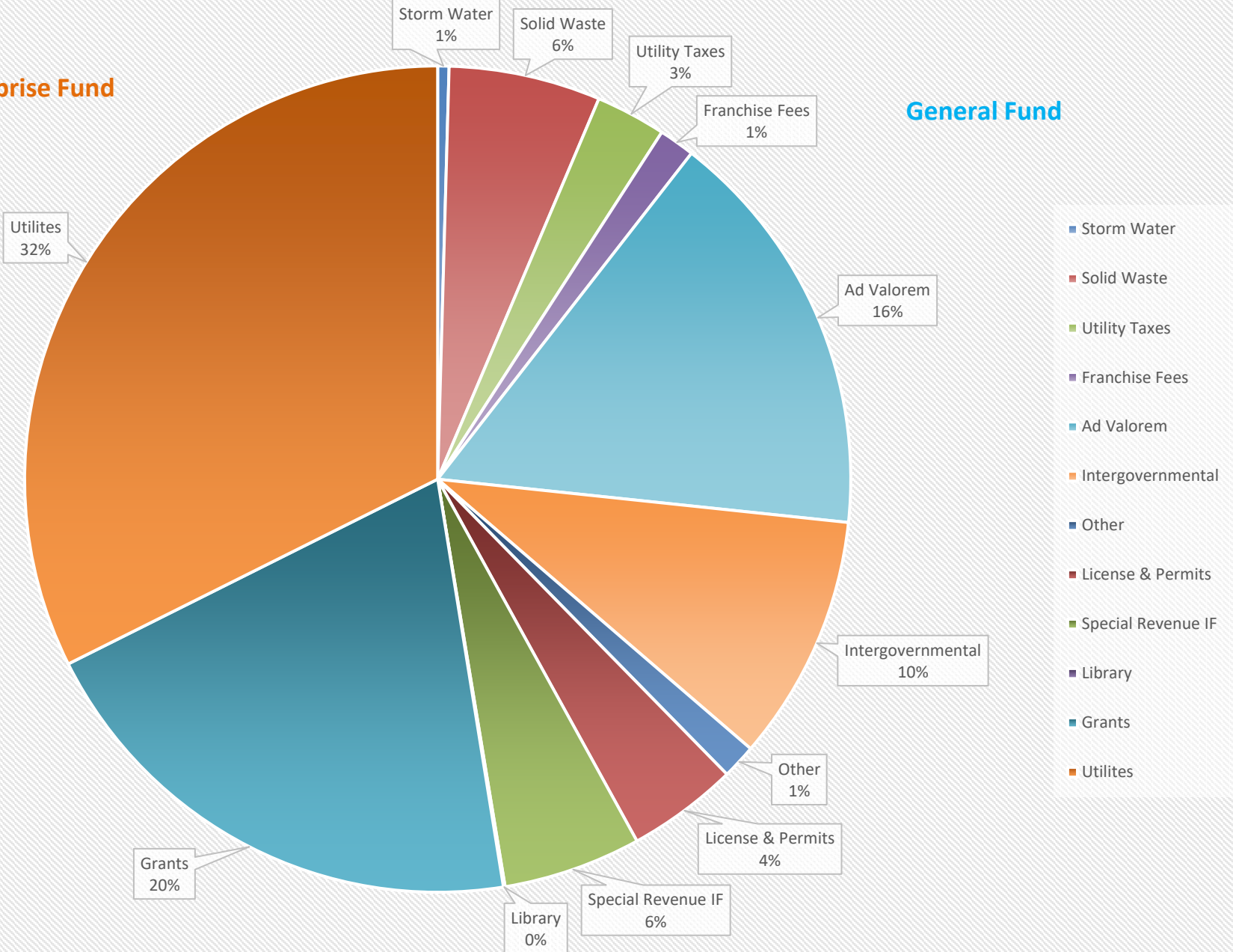
**POLK CITY**  
**TEN-YEAR BUDGETED AD VALOREM TAX**  
**REVENUE HISTORY**



# Polk City FY24 Revenue Projections

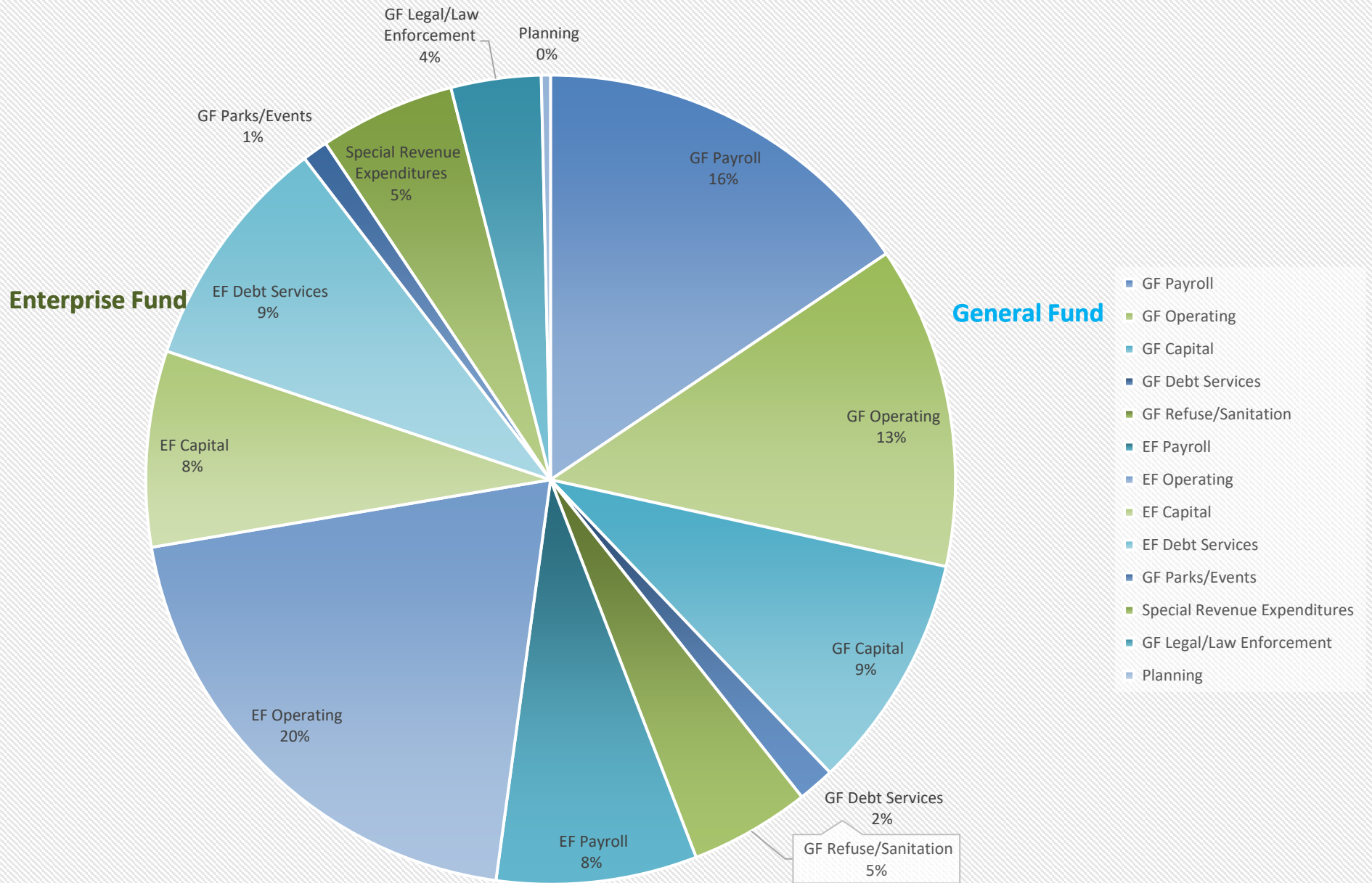
**Enterprise Fund**

**General Fund**





# Polk City FY24 Expense Projections



# GENERAL FUND REVENUES

FY 2023 - 2024



# Polk City FY2024 General Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY 23 - Budget</u>	<u>FY23 -</u>		<u>FY24 - Dept Requested</u>	<u>FY24 - Proposed</u>
				<u>08/24/2023</u>	<u>YTD</u>		
				<u>Actual</u>			
<b>01-311-000</b>	<b>AD VALOREM TAXES</b>						
01-311-100	Ad Valorem Taxes	\$ 1,089,839	\$ 1,195,430	\$ 1,200,090	\$ 1,319,937	\$ 1,319,937	
		<b>\$ 1,089,839</b>	<b>\$ 1,195,430</b>	<b>\$ 1,200,090</b>	<b>\$ 1,319,937</b>	<b>\$ 1,319,937</b>	
<b>01-312-000</b>	<b>LOCAL OPTION, USE &amp; FUEL TAXES</b>						
01-312-300	9th Cent Gas Tax	\$ 17,284	\$ 16,713	\$ 14,033	\$ 18,801	\$ 18,801	
01-312-400	Local Option Gas Tax	\$ 96,903	\$ 100,883	\$ 77,849	\$ 98,000	\$ 108,748	
01-312-410	New Local Option Gas Tax	\$ 61,161	\$ 63,927	\$ 55,779	\$ 71,139	\$ 69,118	
		<b>\$ 175,347</b>	<b>\$ 181,523</b>	<b>\$ 147,661</b>	<b>\$ 187,940</b>	<b>\$ 196,667</b>	
<b>01-314-000</b>	<b>UTILITY TAX</b>						
01-314-100	Electric	\$ 141,319	\$ 123,172	\$ 116,703	\$ 129,331	\$ 129,331	
01-314-300	Water - Utilities	\$ 82,384	\$ 74,824	\$ 46,082	\$ 65,399	\$ 65,399	
01-314-301	Water - Readiness to Serve	\$ 6,460	\$ 6,471	\$ 12,133	\$ 6,213	\$ 6,213	
01-314-400	Gas	\$ 19,771	\$ 11,000	\$ 19,843	\$ 23,948	\$ 23,948	
		<b>\$ 249,935</b>	<b>\$ 215,467</b>	<b>\$ 194,760</b>	<b>\$ 224,891</b>	<b>\$ 224,891</b>	
<b>01-315-000</b>	<b>COMMUNICATIONS SERVICES TAX</b>						
01-315-100	Communications Services Tax	\$ 194,757	\$ 209,948	\$ 199,891	\$ 246,395	\$ 228,111	
		<b>\$ 194,757</b>	<b>\$ 209,948</b>	<b>\$ 199,891</b>	<b>\$ 246,395</b>	<b>\$ 228,111</b>	
<b>01-316-000</b>	<b>LOCAL BUSINESS TAX</b>						
01-316-100	Local Business Licenses	\$ 10,910	\$ 7,100	\$ 6,534	\$ 7,100	\$ 7,100	
01-316-102	County Business Tax	\$ 2,105	\$ 246	\$ 820	\$ 776	\$ 776	
01-316-103	FLC Delinquent Bus. Tax Program	\$ -	\$ -	\$ 360	\$ -	\$ -	
		<b>\$ 13,016</b>	<b>\$ 7,346</b>	<b>\$ 7,714</b>	<b>\$ 7,876</b>	<b>\$ 7,876</b>	
<b>01-322-000</b>	<b>BUILDING PERMITS</b>						
01-322-100	Building Permits	\$ 33,224	\$ 100,000	\$ 30,409	\$ 35,000	\$ 35,000	
01-322-101	Bldg Permit - Plan Checking	\$ 15,986	\$ 5,775	\$ 62,367	\$ 15,000	\$ 15,000	
01-322-102	Bldg Permit - Admin Fee	\$ 3,760	\$ 1,500	\$ 3,540	\$ 4,000	\$ 4,000	
01-322-103	Bldg Permit - Electrical	\$ 5,275	\$ 6,875	\$ 4,100	\$ 5,000	\$ 5,000	
01-322-104	Bldg Permit - Plumbing	\$ 3,775	\$ 6,875	\$ 3,400	\$ 3,700	\$ 3,700	
01-322-105	Bldg Permit - Mechanical	\$ 4,650	\$ 6,875	\$ 4,025	\$ 4,700	\$ 4,700	
01-322-106	Bldg Permit - T Pole	\$ -	\$ -	\$ -	\$ -	\$ -	
01-322-107	Bldg Permit - Cert of Occupancy	\$ 540	\$ 500	\$ 540	\$ 480	\$ 480	
01-322-108	Bldg Permit - Inspections	\$ 44,715	\$ 200,900	\$ 21,960	\$ 20,500	\$ 212,170	
01-322-109	Bldg Permit - Demolition	\$ -	\$ -	\$ -	\$ -	\$ -	
01-322-110	Bldg Permit - Sign Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
01-322-111	Bldg Permit - Gas	\$ -	\$ -	\$ -	\$ -	\$ -	
01-322-190	Impact Fee Retainage	\$ -	\$ -	\$ -	\$ -	\$ -	
01-322-400	Variance Request Fees	\$ -	\$ -	\$ -	\$ -	\$ -	
01-322-500	Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ 111,925</b>	<b>\$ 329,300</b>	<b>\$ 130,341</b>	<b>\$ 88,380</b>	<b>\$ 280,050</b>	

# Polk City FY2024 General Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY 23 - Budget</u>	<u>FY23 -</u>		<u>FY24 - Dept Requested</u>	<u>FY24 - Proposed</u>
				<u>08/24/2023</u>	<u>YTD</u>		
				<u>Actual</u>			
<b>01-323-000</b>	<b>FRANCHISE FEES</b>						
01-323-100	Electric	\$ 99,575	\$ 58,000	\$ 64,705	\$ 58,000	\$ 58,000	\$ 58,000
01-323-300	Solid Waste	\$ 52,241	\$ 50,561	\$ 42,848	\$ 56,699	\$ 56,699	\$ 56,699
		<b>\$ 151,816</b>	<b>\$ 108,561</b>	<b>\$ 107,553</b>	<b>\$ 114,699</b>	<b>\$ 114,699</b>	<b>\$ 114,699</b>
<b>01-329-000</b>	<b>OTHER PERMITS AND FEES</b>						
01-329-200	Other Lic./Fees/Permits	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
01-329-220	Site Plan Reviews	\$ 13,950	\$ -	\$ 7,365	\$ 2,500	\$ 2,500	\$ 2,500
01-329-30	Permit - Alcohol Use	\$ -	\$ -	\$ 100			
		<b>\$ 13,980</b>	<b>\$ -</b>	<b>\$ 7,465</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>01-331-000</b>	<b>GRANTS &amp; AIDS - FEDERAL</b>						
01-331-391	FEMA Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-331-401	FEMA Federal Reimb - Ian 2022	\$ -	\$ -	\$ 5,791	\$ -	\$ -	\$ -
01-331-500	CDBG - Community Development Block Grant	\$ -	\$ 625,000	\$ -	\$ 625,000	\$ 625,000	\$ 625,000
01-331-700	FRDAP Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ 625,000</b>	<b>\$ 5,791</b>	<b>\$ 625,000</b>	<b>\$ 625,000</b>	<b>\$ 625,000</b>
<b>01-334-000</b>	<b>GRANTS &amp; AIDS - STATE</b>						
01-334-201	Justice Assistance Grant (JAG)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-334-400	FEMA State Reimb - Irma 2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-334-401	FEMA State Reimb - Ian 2022	\$ -	\$ -	\$ 965	\$ -	\$ -	\$ -
01-334-900	CIBR Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-334-910	DEO Community Planning Assistance Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>01-335-000</b>	<b>INTERGOVERNMENTAL REVENUE</b>						
01-335-120	MRS - State Sales Tax	\$ 88,540	\$ 86,379	\$ 106,041	\$ 86,379	\$ 102,655	\$ 102,655
01-335-122	SRS - 8th Cent. Motor Fuel Tax	\$ 22,750	\$ 21,733	\$ 25,233	\$ 21,733	\$ 22,534	\$ 22,534
01-335-123	MRS - Municipal Fuel Tax	\$ 13	\$ 12	\$ 8	\$ 10	\$ -	\$ -
01-335-140	Mobile Home License	\$ 7,477	\$ 5,636	\$ 6,788	\$ 5,636	\$ 5,636	\$ 5,636
01-335-150	Alcoholic Beverage License	\$ 1,126	\$ 1,027	\$ 1,126	\$ 1,125	\$ 1,125	\$ 1,125
01-335-180	Half-Cent Sales Tax	\$ 209,871	\$ 204,181	\$ 162,775	\$ 204,181	\$ 231,274	\$ 231,274
		<b>\$ 329,777</b>	<b>\$ 318,968</b>	<b>\$ 301,971</b>	<b>\$ 319,064</b>	<b>\$ 363,224</b>	<b>\$ 363,224</b>
<b>01-337-000</b>	<b>GRANTS FROM OTHER LOCAL UNITS</b>						
01-337-100	Library Coop Funding	\$ 50,567	\$ 50,567	\$ 47,147	\$ 50,567	\$ 50,567	\$ 50,567
01-337-700	Library Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 50,567</b>	<b>\$ 50,567</b>	<b>\$ 47,147</b>	<b>\$ 50,567</b>	<b>\$ 50,567</b>	<b>\$ 50,567</b>
<b>01-340-000</b>	<b>CHARGES FOR SERVICES</b>						
01-340-400	Solid Waste	\$ 427,879	\$ 437,790	\$ 404,820	\$ 485,397	\$ 485,397	\$ 485,397
01-340-700	Stormwater Utility Fees	\$ 35,646	\$ 35,738	\$ 30,171	\$ 36,177	\$ 36,177	\$ 36,177
01-340-900	Notary Fees	\$ 20	\$ -	\$ 15	\$ -	\$ -	\$ -
		<b>\$ 463,545</b>	<b>\$ 473,528</b>	<b>\$ 435,007</b>	<b>\$ 521,574</b>	<b>\$ 521,574</b>	<b>\$ 521,574</b>

# Polk City FY2024 General Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY 23 - Budget</u>	<u>FY23 -</u>		<u>FY24 - Dept Requested</u>	<u>FY24 - Proposed</u>
				<u>08/24/2023 Actual</u>	<u>YTD</u>		
<b>01-344-000</b>	<b>TRANSPORTATION USER FEES</b>						
01-344-900	FDOT Maintenance Agreement	\$ 17,873	\$ 16,304	\$ 13,486		\$ 16,304	\$ 16,304
		<b>\$ 17,873</b>	<b>\$ 16,304</b>	<b>\$ 13,486</b>		<b>\$ 16,304</b>	<b>\$ 16,304</b>
<b>01-347-000</b>	<b>CULTURE/RECREATION</b>						
01-347-100	Library Income	\$ 5,603	\$ 3,500	\$ 9,841		\$ 5,500	\$ 5,500
		<b>\$ 5,603</b>	<b>\$ 3,500</b>	<b>\$ 9,841</b>		<b>\$ 5,500</b>	<b>\$ 5,500</b>
<b>01-351-000</b>	<b>FINES &amp; FORFEITURES</b>						
01-351-200	Fines, Penalties, and Forfeitures	\$ 12,063	\$ 8,000	\$ 8,078		\$ 8,000	\$ 8,000
01-351-300	Code Enforcement Fines	\$ 8,817	\$ -	\$ 351		\$ -	\$ -
		<b>\$ 20,880</b>	<b>\$ 8,000</b>	<b>\$ 8,430</b>		<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>01-359-000</b>	<b>OTHER JUDGEMENTS, FINES, FORFEITURES</b>						
01-359-100	Other Fines and/or Forfeitures	\$ 66	\$ -	\$ 31		\$ -	\$ -
01-359-200	Non Sufficient Funds	\$ -	\$ -	\$ -		\$ -	\$ -
01-359-300	Late Fees	\$ 48	\$ -	\$ 352		\$ 250	\$ 250
		<b>\$ 114</b>	<b>\$ -</b>	<b>\$ 383</b>		<b>\$ 250</b>	<b>\$ 250</b>
<b>01-361-000</b>	<b>INTEREST AND OTHER EARNINGS</b>						
01-361-100	Interest Income	\$ -	\$ -	\$ 2,083		\$ -	\$ 7,450
01-361-200	Interest/Dividends FL SAFE	\$ 8,482	\$ 2,000	\$ 45,215		\$ 30,000	\$ 30,000
		<b>\$ 8,482</b>	<b>\$ 2,000</b>	<b>\$ 47,298</b>		<b>\$ 30,000</b>	<b>\$ 37,450</b>
<b>01-362-000</b>	<b>RENTS AND ROYALTIES</b>						
01-362-100	Activity Center Rentals	\$ 3,300	\$ 2,000	\$ 5,450		\$ 4,400	\$ 4,400
01-362-200	Donald Bronson Community Center Rentals	\$ 9,200	\$ 4,800	\$ 7,450		\$ 5,350	\$ 5,350
		<b>\$ 12,500</b>	<b>\$ 6,800</b>	<b>\$ 12,900</b>		<b>\$ 9,750</b>	<b>\$ 9,750</b>
<b>01-365-000</b>	<b>SALE OF SURPLUS MATERIALS AND SCRAP</b>						
01-365-100	Sales of Surplus Property	\$ 12,217	\$ -	\$ -		\$ -	\$ -
		<b>\$ 12,217</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>01-366-000</b>	<b>CONTRIBUTIONS &amp; DONATIONS FROM PRIVATE SOURCES</b>						
01-366-100	Private Donations	\$ 100		\$ -		\$ -	\$ -
01-366-101	Private Donations - Christmas	\$ 1,125	\$ 1,000	\$ 2,125		\$ 1,000	\$ 1,000
01-366-102	Private Donations - Halloween	\$ 3,125	\$ 1,000	\$ 1,875		\$ 1,000	\$ 1,000
01-366-104	Private Donations - Music Festival	\$ -	\$ -	\$ -		\$ -	\$ -
01-366-105	Private Donations - City Centennial	\$ -	\$ -	\$ -		\$ -	\$ -
01-366-110	Private Donations - Library	\$ 54	\$ -	\$ 181		\$ -	\$ -
01-366-200	Revenue from Brick Sales	\$ -	\$ -	\$ -		\$ -	\$ -
		<b>\$ 4,404</b>	<b>\$ 2,000</b>	<b>\$ 4,181</b>		<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>01-369-000</b>	<b>OTHER MISCELLANEOUS REVENUES</b>						
01-369-100	Misc. Income	\$ 4,909	\$ 500	\$ 963		\$ 963	\$ 500
01-369-101	Misc - Copies and Faxes	\$ 5	\$ -	\$ 4		\$ 4	\$ -
01-369-102	Misc - Collection Allowance	\$ 4,253	\$ 2,000	\$ 3,146		\$ 3,146	\$ 1,800



## Polk City FY2024 General Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY 23 - Budget</u>	<u>FY23 -</u>		<u>FY24 - Dept Requested</u>	<u>FY24 - Proposed</u>
				<u>08/24/2023</u>	<u>YTD</u>		
				<u>Actual</u>			
01-369-103	Misc - Records Requests	\$ -	\$ -	\$ -	-	\$ -	\$ -
01-369-110	Refund of Overpayments	\$ -	\$ -	\$ -	-	\$ -	\$ -
01-369-111	Misc - Cash Drawer Overage	\$ -	\$ -	\$ -	-	\$ -	\$ -
01-369-120	Misc - Christmas	\$ -	\$ -	\$ -	100	\$ -	\$ -
01-369-130	Misc - Halloween	\$ 40	\$ -	\$ -	100	\$ -	\$ -
01-369-140	Misc - City Wide Yard Sale	\$ -	\$ -	\$ -	-	\$ -	\$ -
01-369-150	Misc - Music Festival	\$ -	\$ -	\$ -	-	\$ -	\$ -
01-369-160	Misc Income - Deputy Rental Coverage	\$ -	\$ -	\$ -	2,205	\$ -	\$ -
01-369-195	Misc - Ridge League Dinner	\$ -	\$ -	\$ -	-	\$ -	\$ -
01-369-200	Transfer From Street Funds	\$ -	\$ -	\$ -	-	\$ -	\$ -
01-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -	-	\$ -	\$ -
01-369-400	Insurance Proceeds	\$ -	\$ -	\$ -	1,295	\$ -	\$ -
01-369-401	Insurance - Claims	\$ -	\$ -	\$ -	-	\$ -	\$ -
01-369-500	Refund of State Gas Tax	\$ 1,313	\$ 1,000	\$ 1,088		\$ 1,000	\$ 1,000
		<b>\$ 10,520</b>	<b>\$ 3,500</b>	<b>\$ 8,899</b>		<b>\$ 5,112</b>	<b>\$ 3,300</b>
<b>01-381-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS IN</b>						
01-381-400	Transfer From Enterprise Fund	\$ 100,000	\$ 100,000	\$ -		\$ -	\$ -
01-381-900	Cash Carry Forward	\$ -	\$ 134,000	\$ -		\$ -	\$ -
		<b>\$ 100,000</b>	<b>\$ 234,000</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>01-385-000</b>	<b>BOND PROCEEDS</b>						
01-385-100	Bond Proceeds	\$ -	\$ -	\$ -		\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>01-386-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS</b>						
01-386-100	USDA Grant Proceeds	\$ -	\$ -	\$ -		\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>01-387-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS</b>						
01-387-100	Loan Proceeds	\$ -	\$ -	\$ -		\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 3,037,096</b>	<b>\$ 3,991,742</b>	<b>\$ 2,891,772</b>		<b>\$ 3,785,739</b>	<b>\$ 4,017,650</b>

# GENERAL FUND EXPENDITURES

FY 2023 - 2024



# Legislative Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD Actual</u>			
<b>01-511-100</b>	<b>LEGISLATIVE - PERSONNEL EXPENSES</b>						
01-511-120	Regular Salary - Wages - Legislative	\$ 10,800	\$ 10,800	\$ 9,600	\$ 10,800	\$ 10,800	\$ 10,800
01-511-160	Non-Merit Pay and Gift Certificates - Legislative	\$ 2,707	\$ 2,725	\$ 8,121	\$ 2,500	\$ 2,500	\$ 2,500
01-511-210	Fica Taxes - Legislative	\$ 1,033	\$ 1,245	\$ 1,356	\$ 1,241	\$ 1,241	\$ 1,241
01-511-240	Worker's Compensation - Legislative	\$ 13	\$ 20	\$ 11	\$ 20	\$ 20	\$ 20
		<u>\$ 14,553</u>	<u>\$ 14,790</u>	<u>\$ 19,088</u>	<u>\$ 14,561</u>	<u>\$ 14,561</u>	
<b>01-511-300</b>	<b>LEGISLATIVE - OPERATING EXPENSES</b>						
01-511-400	Travel - Legislative	\$ 145	\$ 2,000	\$ 808	\$ 4,000	\$ 4,000	\$ 4,000
01-511-405	Training - Legislative	\$ -	\$ 3,000	\$ 575	\$ 3,000	\$ 3,000	\$ 3,000
01-511-408	Meeting Expense Allowance - Legislative	\$ -	\$ 500	\$ 812	\$ 1,000	\$ 1,000	\$ 1,000
01-511-470	Printing and Reproduction - Legislative	\$ -	\$ 500	\$ 87	\$ 300	\$ 300	\$ 300
01-511-480	Promo Activities & Legal Ads - Legislati	\$ -	\$ 3,500	\$ 910	\$ 1,000	\$ 1,000	\$ 1,000
01-511-490	Other Current Charges - Legislative	\$ -	\$ 3,000	\$ 232	\$ 2,000	\$ 2,000	\$ 2,000
01-511-510	Office Supplies - Legislative	\$ -	\$ 500	\$ 20	\$ 300	\$ 300	\$ 300
01-511-520	Operating Supplies - Legislative	\$ 2,307	\$ 2,000	\$ 750	\$ 2,000	\$ 2,000	\$ 2,000
01-511-525	Uniforms Legislative	\$ -	\$ -	\$ 310	\$ 700	\$ 700	\$ 700
01-511-540	Books, Pub., Sub., & Memberships - Legis	\$ 3,484	\$ 4,000	\$ 3,564	\$ 3,800	\$ 3,800	\$ 3,800
		<u>\$ 5,936</u>	<u>\$ 19,000</u>	<u>\$ 8,069</u>	<u>\$ 18,100</u>	<u>\$ 18,100</u>	
<b>01-511-600</b>	<b>LEGISLATIVE - CAPITAL OUTLAY</b>						
01-511-640	Machinery & Equipment - Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 20,489</b></u>	<u><b>\$ 33,790</b></u>	<u><b>\$ 27,157</b></u>	<u><b>\$ 32,661</b></u>	<u><b>\$ 32,661</b></u>	

## Executive Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		
				<u>08/24/2023</u>	<u>FY24 - Dept</u>	<u>FY24-</u>
				<u>YTD Actual</u>	<u>Requested</u>	<u>Proposed</u>
<b>01-512-100</b>	<b>EXECUTIVE - PERSONNEL EXPENSES</b>					
01-512-120	Regular Salary - Wages - Executive	\$ 175,079	\$ 231,588	\$ 188,923	\$ 266,650	\$ 231,588
01-512-130	Other Salaries and Wages - Executive	\$ 4,800	\$ 4,800.00	\$ 4,431	\$ 4,800	\$ 4,800
01-512-140	Overtime - Executive	\$ -	\$ -	\$ 4,720	\$ 1,232	\$ -
01-512-160	Non-Merit Pay and Gift Certificates - Executive	\$ 28,695	\$ 36,000	\$ 56,930	\$ 36,076	\$ 34,700
01-512-210	Fica Taxes - Executive	\$ 15,643	\$ 19,900	\$ 20,259	\$ 26,742	\$ 23,832
01-512-220	Retirement Contribution - Executive	\$ 38,191	\$ 43,129	\$ 50,780	\$ 84,702	\$ 62,258
01-512-230	Life & Health Insurance - Executive	\$ 19,238	\$ 20,999	\$ 25,765	\$ 40,618	\$ 13,986
01-512-240	Worker's Compensation - Executive	\$ 205	\$ 335	\$ 266	\$ 427	\$ 371
		<u>\$ 281,851</u>	<u>\$ 356,751</u>	<u>\$ 352,074</u>	<u>\$ 461,247</u>	<u>\$ 371,534</u>
<b>01-512-300</b>	<b>EXECUTIVE - OPERATING EXPENSES</b>					
01-512-310	Professional Services - Executive	\$ -	\$ -	\$ -	\$ -	\$ -
01-512-400	Travel - Executive	\$ 5,464	\$ 3,000	\$ 2,677	\$ 5,000	\$ 5,000
01-512-405	Training - Executive	\$ -	\$ 2,000	\$ 2,026	\$ 4,000	\$ 4,000
01-512-408	Meeting Expense Allowance - Executive	\$ -	\$ 500	\$ 446	\$ 1,500	\$ 1,500
01-512-410	Communication Services - Executive	\$ 1,308	\$ 1,400	\$ 1,150	\$ 1,400	\$ 1,400
01-512-470	Printing and Reproduction - Executive	\$ 2,224	\$ 5,000	\$ 1,175	\$ 4,000	\$ 4,000
01-512-480	Promo Activities & Legal Ads - Executive	\$ -	\$ 1,500	\$ -	\$ 1,000	\$ 1,000
01-512-490	Other Current Charges - Executive	\$ 2,611	\$ 4,000	\$ 72	\$ 4,000	\$ 4,000
01-512-492	Recording & Other Fees - City Clerk	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
01-512-510	Office Supplies - Executive	\$ 584	\$ 2,000	\$ 659	\$ 2,000	\$ 2,000
01-512-520	Operating Supplies - Executive	\$ 924	\$ 2,000	\$ 233	\$ 2,000	\$ 2,000
01-512-540	Books, Pub., Sub., & Memberships - Execu	\$ 1,415	\$ 3,200	\$ 1,450	\$ 3,500	\$ 3,500
		<u>\$ 14,530</u>	<u>\$ 26,100</u>	<u>\$ 9,889</u>	<u>\$ 29,900</u>	<u>\$ 29,900</u>
<b>01-512-600</b>	<b>EXECUTIVE - CAPITAL OUTLAY</b>					
01-512-630	Improvements Other than Building - Execu	\$ 2,800	\$ -	\$ -	\$ -	\$ -
01-512-640	Machinery & Equipment - Executive	\$ -	\$ -	\$ 1,650	\$ -	\$ -
01-512-660	Books, Pub.& Library Materials - Executi	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 2,800</u>	<u>\$ -</u>	<u>\$ 1,650</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 299,181</b></u>	<u><b>\$ 382,851</b></u>	<u><b>\$ 363,613</b></u>	<u><b>\$ 491,147</b></u>	<u><b>\$ 401,434</b></u>

## Legal Counsel Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		
				<u>08/24/2023</u>	<u>FY24 - Dept</u>	<u>FY24-</u>
				<u>Requested</u>	<u>Proposed</u>	
<b>01-514-300</b>	<b>LEGAL COUNSEL - OPERATING EXPENSES</b>					
01-514-310	Professional Services - Legal Counsel	\$ 72,266	\$ 40,000	\$ 43,215	\$ 65,000	\$ 65,000
01-514-480	Promo Activities & Legal Ads - Legal Cou	\$ 5,114	\$ 15,000	\$ 7,188	\$ 11,000	\$ 11,000
01-514-490	Other Current Charges - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -
01-514-492	Recording & Other Fees - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 77,380</u>	<u>\$ 55,000</u>	<u>\$ 50,403</u>	<u>\$ 76,000</u>	<u>\$ 76,000</u>
<b>01-514-600</b>	<b>LEGAL COUNSEL - CAPITAL OUTLAY</b>					
01-514-640	Machinery & Equipment - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<b><u>\$ 77,380</u></b>	<b><u>\$ 55,000</u></b>	<b><u>\$ 50,403</u></b>	<b><u>\$ 76,000</u></b>	<b><u>\$ 76,000</u></b>

## Comprehensive Planning Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		
				<u>08/24/2023</u>	<u>FY24 - Dept</u>	<u>FY24-</u>
				<u>YTD Actual</u>	<u>Requested</u>	<u>Proposed</u>
<b>01-515-300</b>	<b>COMPREHENSIVE PLANNING - OPERATING EXPENSE</b>					
01-515-310	Professional Services - Comp Planning	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
01-515-311	Engineering Services - Comp Planning	\$ -	\$ -	\$ -	\$ -	\$ -
01-515-312	Professional Services - Other - Comp Planning	\$ -	\$ 3,000	\$ -	\$ -	\$ -
01-515-320	DEO - Grants	\$ -	\$ 25,000	\$ -	\$ -	\$ -
01-515-470	Printing and Reproduction - Comp Plannin	\$ -	\$ -	\$ -	\$ -	\$ -
01-515-480	Promo Activities & Legal Ads - Comp Plan	\$ -	\$ -	\$ -	\$ -	\$ -
01-515-492	Recording & Other Fees - Comp Planning	\$ -	\$ -	\$ -	\$ -	\$ -
01-515-540	Books, Pub., Sub., & Memberships - Comp	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 25,000</u>	<u>\$ 58,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
	<b>DEPARTMENT TOTAL</b>	<b><u>\$ 25,000</u></b>	<b><u>\$ 58,000</u></b>	<b><u>\$ 30,000</u></b>	<b><u>\$ 30,000</u></b>	<b><u>\$ 30,000</u></b>



## Finance and Accounting Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
<b>01-516-100</b>	<b>FINANCE AND ACCOUNTING - PERSONNEL EXPENSE</b>					
01-516-120	Regular Salary - Wages - Fin & Acctng	\$ 93,315	\$ 98,145	\$ 91,599	\$ 112,545	\$ 112,545
01-516-140	Overtime - Fin & Acctng	\$ -	\$ 562	\$ 2,195	\$ 615	\$ 615
01-516-210	Fica Taxes - Fin & Acctng	\$ 6,108	\$ 7,551	\$ 5,391	\$ 8,523	\$ 8,523
01-516-220	Retirement Contribution - Fin & Acctng	\$ 9,612	\$ 10,680	\$ 12,163	\$ 29,789	\$ 15,272
01-516-230	Life & Health Insurance - Fin & Acctng	\$ 48,942	\$ 20,724	\$ 25,241	\$ 26,935	\$ 26,935
01-516-240	Worker's Compensation - Fin & Acctng	\$ 113	\$ 178	\$ 130	\$ 181	\$ 181
		<u>\$ 158,090</u>	<u>\$ 137,840</u>	<u>\$ 136,719</u>	<u>\$ 178,587</u>	<u>\$ 164,071</u>
<b>01-516-300</b>	<b>FINANCE AND ACCOUNTING - OPERATING EXPENSE</b>					
01-516-310	Professional Services - Fin & Acctng	\$ 2,250	\$ 2,000	\$ 3,780	\$ 4,500	\$ 4,500
01-516-400	Travel - Fin & Acctng	\$ 200	\$ 1,500	\$ 570	\$ 2,500	\$ 2,500
01-516-405	Training - Fin & Acctng	\$ -	\$ 2,000	\$ -	\$ 3,000	\$ 3,000
01-516-410	Communication Services - Fin & Acctng	\$ 792	\$ 800	\$ 655	\$ 850	\$ 850
01-516-470	Printing and Reproduction - Fin & Acctng	\$ -	\$ 750	\$ -	\$ 750	\$ 750
01-516-510	Office Supplies - Fin & Acctng	\$ 987	\$ 1,400	\$ 212	\$ 2,000	\$ 2,000
01-516-520	Operating Supplies - Fin & Acctng	\$ 966	\$ 2,000	\$ 2,265	\$ 3,000	\$ 3,000
01-516-540	Books, Pub., Sub., & Memberships - Fin &	\$ 364	\$ 450	\$ 856	\$ 700	\$ 700
		<u>\$ 5,559</u>	<u>\$ 10,900</u>	<u>\$ 8,337</u>	<u>\$ 17,300</u>	<u>\$ 17,300</u>
<b>01-516-600</b>	<b>FINANCE AND ACCOUNTING - CAPITAL OUTLAY</b>					
01-516-630	Improvements Other than Building - Fin &	\$ -	\$ -	\$ 3,490	\$ -	\$ -
01-516-640	Machinery & Equipment - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-660	Books, Pub.& Library Materials - Fin & A	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,490</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 163,649</b></u>	<u><b>\$ 148,740</b></u>	<u><b>\$ 148,546</b></u>	<u><b>\$ 195,887</b></u>	<u><b>\$ 181,371</b></u>

## Debt Service Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		
				<u>08/24/2023</u>	<u>FY24 - Dept</u>	<u>FY24-</u>
				<u>YTD Actual</u>	<u>Requested</u>	<u>Proposed</u>
<b>01-517-700</b>	<b>DEBT SERVICE PAYMENTS</b>					
01-517-710	Principal - CB & T Debt Service Pmts	\$ 79,619	\$ 82,189	\$ 78,132	\$ 88,076	\$ 88,076
01-517-720	Interest - CB & T Debt Service Pmts	\$ 40,192	\$ 37,623	\$ 31,694	\$ 31,735	\$ 31,735
01-517-733	Mandated Reserve - Debt Service Pmts	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 119,811</u>	<u>\$ 119,812</u>	<u>\$ 109,826</u>	<u>\$ 119,811</u>	<u>\$ 119,811</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 119,811</b></u>	<u><b>\$ 119,812</b></u>	<u><b>\$ 109,826</b></u>	<u><b>\$ 119,811</b></u>	<u><b>\$ 119,811</b></u>

# Law Enforcement Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023</u>	<u>YTD Actual</u>		
<b>01-521-300</b>	<b>LAW ENFORCEMENT - OPERATING EXPENSES</b>						
01-521-305	Contract Labor - Law Enf	\$ 103,323	\$ 105,389	\$ 107,497	\$ 109,647	\$ 109,647	\$ 109,647
01-521-310	Professional Services - Law Enf	\$ 28,200	\$ 112,112	\$ 74,837	\$ 108,000	\$ 108,000	\$ 108,000
01-521-410	Communication Services - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-521-440	Rentals & Leases - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-521-460	Repairs & Maintenance - Law Enf	\$ 3,099	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
01-521-490	Other Current Charges - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-521-510	Office Supplies - Law Enf	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
01-521-520	Operating Supplies - Law Enf	\$ -	\$ 100	\$ 798	\$ -	\$ -	\$ -
01-521-529	Operating Supplies - JAG Grant - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 134,622</u>	<u>\$ 218,201</u>	<u>\$ 183,131</u>	<u>\$ 218,147</u>	<u>\$ 218,147</u>	
<b>01-521-600</b>	<b>LAW ENFORCEMENT - CAPITAL OUTLAY</b>						
01-521-649	Machinery & Equipment - JAG Grant - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 134,622</b></u>	<u><b>\$ 218,201</b></u>	<u><b>\$ 183,131</b></u>	<u><b>\$ 218,147</b></u>	<u><b>\$ 218,147</b></u>	

## Building and Zoning Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		
				<u>08/24/2023</u> <u>YTD Actual</u>	<u>FY24 - Dept</u> <u>Requested</u>	<u>FY24-</u> <u>Proposed</u>
<b>01-524-100</b>	<b>BUILDING AND ZONING - PERSONNEL EXPENSES</b>					
01-524-120	Regular Salary - Wages - Bldg & Zoning	\$ 98,379	\$ 100,393	\$ 93,684	\$ 110,812	\$ 110,812
01-524-140	Overtime - Bldg & Zoning	\$ -	\$ 517	\$ 2,178	\$ 599	\$ 599
01-524-210	Fica Taxes - Bldg & Zoning	\$ 7,303	\$ 7,720	\$ 7,639	\$ 8,523	\$ 8,523
01-524-220	Retirement Contribution - Bldg & Zoning	\$ 10,002	\$ 10,918	\$ 12,439	\$ 15,118	\$ 15,118
01-524-230	Life & Health Insurance - Bldg & Zoning	\$ 18,994	\$ 20,755	\$ 25,407	\$ 26,937	\$ 26,937
01-524-240	Worker's Compensation - Bldg & Zoning	\$ 1,176	\$ 1,641	\$ 1,390	\$ 1,876	\$ 1,876
		<u>\$ 135,854</u>	<u>\$ 141,944</u>	<u>\$ 142,737</u>	<u>\$ 163,865</u>	<u>\$ 163,865</u>
<b>01-524-300</b>	<b>BUILDING AND ZONING - OPERATING EXPENSES</b>					
01-524-310	Professional Services - Bldg & Zoning	\$ 104,707	\$ 100,900	\$ 34,175	\$ 150,000	\$ 212,170
01-524-311	Engineering Services - Bldg & Zoning	\$ -	\$ 1,000	\$ 1,475	\$ 1,000	\$ 1,000
01-524-312	Professional Services - Other - Bldg & Z	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-400	Travel - Bldg & Zoning	\$ 50	\$ 250	\$ -	\$ -	\$ -
01-524-405	Training - Bldg & Zoning	\$ -	\$ 250	\$ -	\$ 250	\$ 250
01-524-510	Office Supplies - Bldg & Zoning	\$ 207	\$ 200	\$ 164	\$ 200	\$ 200
01-524-520	Operating Supplies - Bldg & Zoning	\$ -	\$ 100	\$ 1,248	\$ 300	\$ 300
01-524-540	Books, Pub., Sub., & Memberships - Bldg	\$ 165	\$ 120	\$ 560	\$ 600	\$ 600
		<u>\$ 105,129</u>	<u>\$ 102,820</u>	<u>\$ 37,622</u>	<u>\$ 152,350</u>	<u>\$ 214,520</u>
<b>01-524-600</b>	<b>BUILDING AND ZONING - CAPITAL OUTLAY</b>					
01-524-630	Improvements Other than Building - Bldg	\$ -	\$ 13,000	\$ 1,745	\$ -	\$ -
01-524-640	Machinery & Equipment - Bldg & Zoning	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-660	Books, Pub.& Library Materials - Bldg &	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ 13,000</u>	<u>\$ 1,745</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 240,983</b></u>	<u><b>\$ 257,764</b></u>	<u><b>\$ 182,104</b></u>	<u><b>\$ 316,215</b></u>	<u><b>\$ 378,385</b></u>

## Code Enforcement Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
<b>01-529-100</b>	<b>CODE ENFORCEMENT - PERSONNEL EXPENSES</b>					
01-529-120	Regular Salary - Wages - Code Enf	\$ 26,190	\$ 26,863	\$ 24,933	\$ 28,636	\$ 30,443
01-529-140	Overtime - Code Enf	\$ -		\$ 305	\$ -	\$ -
01-529-210	Fica Taxes - Code Enf	\$ 1,936	\$ 2,055	\$ 2,027	\$ 2,191	\$ 2,329
01-529-220	Retirement Contribution - Code Enf	\$ 2,659	\$ 2,906	\$ 3,288	\$ 3,886	\$ 4,131
01-529-230	Life & Health Insurance - Code Enf	\$ 9,481	\$ 10,314	\$ 12,531	\$ 13,351	\$ 13,351
01-529-240	Worker's Compensation - Code Enf	\$ 472	\$ 655	\$ 546	\$ 747	\$ 795
		<b>\$ 40,738</b>	<b>\$ 42,794</b>	<b>\$ 43,630</b>	<b>\$ 48,812</b>	<b>\$ 51,048</b>
<b>01-529-300</b>	<b>CODE ENFORCEMENT - OPERATING EXPENSES</b>					
01-529-310	Professional Services - Code Enf	\$ 6,000	\$ 6,900	\$ 15,900	\$ 8,000	\$ 8,000
01-529-400	Travel - Code Enf	\$ 325	\$ 250	\$ 325	\$ 500	\$ 500
01-529-405	Training - Code Enf	\$ -	\$ 250	\$ 1061	\$ 700	\$ 700
01-529-410	Communication Services - Code Enf	\$ 672	\$ 795	\$ 623	\$ 800	\$ 800
01-529-470	Printing and Reproduction - Code Enf	\$ -	\$ 250	\$ -		
01-529-480	Promo Activities & Legal Ads - Code Enf	\$ -	\$ 200	\$ -		
01-529-490	Other Current Charges - Code Enf	\$ -	\$ -			
01-529-492	Recording & Other Fees - Code Enf	\$ -	\$ 200			
01-529-493	Equipment Rental - Code Enf	\$ -	\$ -			
01-529-510	Office Supplies - Code Enf	\$ 89	\$ 200	\$ 221	\$ 200	\$ 200
01-529-520	Operating Supplies - Code Enf	\$ -	\$ 100	\$ 90	\$ 500	\$ 500
01-529-540	Books, Pub., Sub., & Memberships - Code	\$ 85	\$ 100	\$ 150	\$ 100	\$ 100
		<b>\$ 7,171</b>	<b>\$ 9,245</b>	<b>\$ 18,370</b>	<b>\$ 10,800</b>	<b>\$ 10,800</b>
<b>01-529-600</b>	<b>CODE ENFORCEMENT - CAPITAL OUTLAY</b>					
01-529-630	Improvements Other than Building - Code	\$ -	\$ 6,000	\$ -	\$ -	\$ -
01-529-640	Machinery & Equipment - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-660	Books, Pub.& Library Materials - Code En	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>DEPARTMENT TOTAL</b>	<b>\$ 47,909</b>	<b>\$ 58,039</b>	<b>\$ 62,000</b>	<b>\$ 59,612</b>	<b>\$ 61,848</b>

## Refuse/Sanitation Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>	<u>FY24 - Dept</u>	<u>FY24-</u>
				<u>08/24/2023 YTD</u>		
<b>01-534-300</b>	<b>REFUSE/SANITATION - OPERATING EXPENSES</b>					
01-534-341	Refuse Disposal - Residential - Refuse/S	\$ 191,696	\$ 196,001	\$ 203,825	\$ 262,196	\$ 262,196
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	\$ 96,399	\$ 86,687	\$ 126,628	\$ 130,366	\$ 130,366
		<u>\$ 288,095</u>	<u>\$ 282,688</u>	<u>\$ 330,453</u>	<u>\$ 392,562</u>	<u>\$ 392,562</u>
	<b>DEPARTMENT TOTAL</b>	<b><u>\$ 288,095</u></b>	<b><u>\$ 282,688</u></b>	<b><u>\$ 330,453</u></b>	<b><u>\$ 392,562</u></b>	<b><u>\$ 392,562</u></b>



## Stormwater Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD</u>	<u>Actual</u>		
<b>01-538-300</b>	<b>STORMWATER - OPERATING EXPENSES</b>						
01-538-311	Engineering Services - Stormwater	\$ -	\$ 4,000	\$ 10,033	\$ 4,000	\$ 23,000	
01-538-400	Travel - Stormwater	\$ 915	\$ 500	\$ 42	\$ 1,000	\$ 1,000	
01-538-405	Training - Stormwater	\$ -	\$ 500	\$ -	\$ 1,000	\$ 1,000	
01-538-460	Repairs and Maintenance - Stormwater	\$ 9,939	\$ 20,000	\$ -	\$ 10,000	\$ 10,000	
01-538-492	Recording & Other Fees - Stormwater	\$ -	\$ 500	\$ -	\$ 250	\$ 250	
01-538-493	Equipment Rental - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	
01-538-520	Operating Supplies - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	
01-538-540	Books, Pub., Sub., & Memberships - Stormwater	\$ 600	\$ 100	\$ 100	\$ 100	\$ 100	
		<u>\$ 11,454</u>	<u>\$ 25,600</u>	<u>\$ 10,175</u>	<u>\$ 16,350</u>	<u>\$ 35,350</u>	
<b>01-538-600</b>	<b>STORMWATER - CAPITAL OUTLAY</b>						
01-538-630	Improvements Other than Building - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	
01-538-640	Machinery & Equipment - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 11,454</b></u>	<u><b>\$ 25,600</b></u>	<u><b>\$ 10,175</b></u>	<u><b>\$ 16,350</b></u>	<u><b>\$ 35,350</b></u>	

# General Government Buildings Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>	<u>FY24 - Dept</u>	<u>FY24-</u>
				<u>08/24/2023 YTD</u>	<u>Requested</u>	<u>Proposed</u>
				<u>Actual</u>		
<b>01-539-300</b>	<b>GEN GOV'T BUILDINGS - OPERATING EXPENSES</b>					
01-539-310	Professional Services - Gen Gov't Bldgs	\$ 8,060	\$ 11,000	\$ 20,336	\$ 10,000	\$ 10,000
01-539-312	Professional Services - Other - Gen Gov'	\$ 2,016	\$ -	\$ 555	\$ 10,000	\$ 10,000
01-539-411	City Hall - Communication - Gen Gov't Bl	\$ 14,096	\$ 15,500	\$ 12,574	\$ 12,500	\$ 12,500
01-539-413	Public Works - Communication - Gen Gov't	\$ 2,579	\$ 3,500	\$ 2,031	\$ -	\$ -
01-539-414	Community Center - Communication - Gen Gov't	\$ 1,858	\$ 2,000	\$ 1,245	\$ 2,000	\$ 2,000
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	\$ 19,205	\$ 19,000	\$ 16,793	\$ 21,000	\$ 21,000
01-539-432	Activity Center - Utilities - Gen Gov't	\$ 2,235	\$ 2,500	\$ 1,872	\$ 2,500	\$ 2,500
01-539-433	Multipurpose Building - Utilities - Gen Gov't Bld	\$ 2,696	\$ 2,500	\$ 2,455	\$ 2,500	\$ 2,500
01-539-434	Community Center - Utilities - Gen Gov't Bld	\$ 5,335	\$ 4,500	\$ 5,714	\$ 7,500	\$ 7,500
01-539-440	Rentals and Leases - Gen Gov't Bldgs	\$ 9,429	\$ 10,000	\$ 9,104	\$ 5,000	\$ 5,000
01-539-461	City Hall - Repairs & Maint - Gen Gov't	\$ 22,231	\$ 24,000	\$ 4,650	\$ 6,000	\$ 6,000
01-539-462	Activity Center - Repairs & Maint - Gen	\$ 11,191	\$ 9,000	\$ 338	\$ 3,000	\$ 3,000
01-539-463	Multipurpose Building - Repairs & Maint - Gen Gov	\$ 1,060	\$ 10,000	\$ 515	\$ 1,500	\$ 1,500
01-539-464	Community Center - Repairs & Maint - Gen Gov	\$ 4,881	\$ 8,000	\$ 2,322	\$ 4,500	\$ 4,500
01-539-490	Other Current Charges - Gen Gov't Bl	\$ 93	\$ 2,000	\$ 94	\$ 1,000	\$ 1,000
01-539-521	City Hall - Operating Supplies - Gen Gov	\$ 9,296	\$ 8,000	\$ 4,478	\$ 5,000	\$ 5,000
01-539-522	Activity Center - Operating Supplies - G	\$ 726	\$ 3,000	\$ 962	\$ 1,000	\$ 1,000
01-539-523	Multipurpose Building - Operating Supplies - Gen	\$ 875	\$ 1,500	\$ 734	\$ 100	\$ 100
01-539-524	Community Center - Operating Supplies - Gen	\$ 1,439	\$ 2,400	\$ 1,930	\$ 2,400	\$ 2,400
01-539-531	Landscape Materials & Supplies - Buildings	\$ -	\$ 4,000	\$ -	\$ 1,000	\$ 1,000
		<b>\$ 125,244</b>	<b>\$ 148,900</b>	<b>\$ 88,700</b>	<b>\$ 98,500</b>	<b>\$ 98,500</b>
<b>01-539-600</b>	<b>GEN GOV'T BUILDINGS - CAPITAL OUTLAY</b>					
01-539-620	Buildings - Gen Gov't Bldgs	\$ -	\$ -	\$ -	\$ -	\$ -
01-539-631	City Hall - Improv. O/T Bldgs - Gen Gov'	\$ 15,285	\$ -	\$ -	\$ -	\$ 25,000
01-539-632	Activity Center - Improv. O/T Bldgs - Ge	\$ -	\$ -	\$ -	\$ -	\$ -
01-539-633	Multipurpose Building - Improv. O/T Bldgs - Gen G	\$ -	\$ -	\$ -	\$ -	\$ -
01-539-634	Community Center - Improv. O/T Bldgs - Gen G	\$ -	\$ -	\$ -	\$ -	\$ -
01-539-640	Public Works - Bldgs/Property	\$ -	\$ -	\$ -	\$ -	\$ -
01-539-641	City Hall - Mach. & Equipment - Gen Gov'	\$ 1,985	\$ -	\$ -	\$ -	\$ 25,000
01-539-642	Activity Center - Mach. & Equipment - Ge	\$ -	\$ -	\$ -	\$ -	\$ -
01-539-643	Public Works - Mach. & Equipment - Gen G	\$ -	\$ 5,000	\$ -	\$ -	\$ -
01-539-644	Community Center - Mach. & Equipment - Gen G	\$ -	\$ -	\$ -	\$ -	\$ -
01-539-650	Construction in Progress - Gen Gov't Bld	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 17,270</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 142,514</b>	<b>\$ 153,900</b>	<b>\$ 88,700</b>	<b>\$ 98,500</b>	<b>\$ 148,500</b>

## Roads and Streets Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD Actual</u>			
<b>01-541-100</b>	<b>ROADS &amp; STREETS - PERSONNEL EXPENSES</b>						
01-541-120	Regular Salary - Wages - Roads & Streets	\$ 224,369	\$ 229,212	\$ 155,697	\$ 232,228	\$ 236,388	
01-541-140	Overtime - Roads & Streets	\$ 912	\$ 2,952	\$ 7,788	\$ 5,025	\$ 5,145	
01-541-210	Fica Taxes - Roads & Streets	\$ 17,034	\$ 17,761	\$ 13,292	\$ 18,150	\$ 18,477	
01-541-220	Retirement Contribution - Roads & Street	\$ 23,191	\$ 24,138	\$ 21,678	\$ 32,195	\$ 31,288	
01-541-230	Life & Health Insurance - Roads & Street	\$ 52,527	\$ 59,600	\$ 48,981	\$ 67,346	\$ 67,346	
01-541-240	Worker's Compensation - Roads & Streets	\$ 16,638	\$ 22,923	\$ 20,123	\$ 18,159	\$ 19,865	
		<b>\$ 334,671</b>	<b>\$ 356,584</b>	<b>\$ 267,559</b>	<b>\$ 373,103</b>	<b>\$ 378,508</b>	
<b>01-541-300</b>	<b>ROADS &amp; STREETS - OPERATING EXPENSES</b>						
01-541-310	Professional Services - Roads & Streets	\$ -	\$ -	\$ 17,260	\$ 50,000	\$ 40,000	
01-541-311	Engineering Services - Roads & Streets	\$ -	\$ 2,500	\$ 33,386	\$ 75,000	\$ 95,000	
01-541-400	Travel Expenses - Roads & Streets	\$ 239	\$ 500	\$ 60	\$ 500	\$ 500	
01-541-405	Training - Roads & Streets	\$ -	\$ 1,500	\$ 438	\$ 1,000	\$ 1,000	
01-541-410	Communication Services - Roads & Streets	\$ 4,274	\$ 3,500	\$ 3,346	\$ 10,000	\$ 10,000	
01-541-430	Utilities - Roads & Streets	\$ 30,068	\$ 35,000	\$ 23,953	\$ 40,000	\$ 40,000	
01-541-440	Rentals and Leases - Roads & Streets	\$ 2,974	\$ -	\$ -	\$ -	\$ -	
01-541-460	Repairs and Maintenance - Roads & Street	\$ 10,101	\$ 10,000	\$ 4,755	\$ 15,000	\$ 15,000	
01-541-461	Repairs & Maintenance-Equipment - Roads	\$ 7,056	\$ 10,000	\$ 12,743	\$ 10,000	\$ 10,000	
01-541-464	Vehicle Fuel - Roads & Streets	\$ 8,518	\$ 10,000	\$ 6,298	\$ 10,000	\$ 10,000	
01-541-465	Vehicle Maintenance - Roads & Streets	\$ 1,623	\$ 10,000	\$ 8,572	\$ 12,000	\$ 12,000	
01-541-466	Public Works/Utilities Facility - Repair & Maint	\$ -	\$ -	\$ 1,978	\$ 5,000	\$ 5,000	
01-541-470	Printing and Reproduction - Streets	\$ -	\$ -	\$ 44	\$ 200	\$ 200	
01-541-492	Recording & Other Fees - Roads & Streets	\$ 118	\$ -	\$ -	\$ -	\$ -	
01-541-490	Other Current Charges - Roads & Street	\$ -	\$ -	\$ -	\$ -	\$ -	
01-541-493	Equipment Rental - Roads & Streets	\$ 300	\$ 2,000	\$ 1,014	\$ 2,000	\$ 2,000	
01-541-510	Office Supplies - Roads & Streets	\$ 1,086	\$ 1,000	\$ 218	\$ 500	\$ 500	
01-541-520	Operating Supplies - Roads & Streets	\$ 10,205	\$ 12,000	\$ 7,210	\$ 10,000	\$ 10,000	
01-541-524	Chemicals - Roads & Streets	\$ 757	\$ 1,000	\$ -	\$ 500	\$ 500	
01-541-530	Road Materials & Supplies - Roads & Stre	\$ 5,481	\$ 9,000	\$ 5,004	\$ 75,000	\$ 75,000	
01-541-531	Road Materials & Supplies - Landscaping	\$ 3,893	\$ 5,000	\$ 686	\$ 2,500	\$ 2,500	
01-541-540	Books, Pub., Sub., & Memberships - Roads	\$ 385	\$ 500	\$ 88	\$ 500	\$ 500	
		<b>\$ 87,078</b>	<b>\$ 113,500</b>	<b>\$ 127,052</b>	<b>\$ 319,700</b>	<b>\$ 329,700</b>	
<b>01-541-600</b>	<b>ROADS &amp; STREETS - CAPITAL OUTLAY</b>						
01-541-620	Buildings - Roads & Streets	\$ -	\$ -	\$ -	\$ -	\$ -	
01-541-630	Improvements Other than Building - Roads	\$ -	\$ 50,000	\$ 39,802	\$ -	\$ -	
01-541-640	Machinery & Equipment - Roads & Streets	\$ 31,859	\$ 35,000	\$ 61,476	\$ 53,050	\$ 53,050	
01-541-650	Construction in Progress - Roads & Stree CDBG	\$ 5,000	\$ 650,000	\$ -	\$ 650,000	\$ 650,000	
01-541-660	Books, Pub., Sub., & Memberships - Roads	\$ -	\$ -	\$ 3,060	\$ -	\$ -	
		<b>\$ 36,859</b>	<b>\$ 735,000</b>	<b>\$ 101,278</b>	<b>\$ 703,050</b>	<b>\$ 703,050</b>	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 458,608</b>	<b>\$ 1,205,084</b>	<b>\$ 495,890</b>	<b>\$ 1,395,853</b>	<b>\$ 1,411,258</b>	

# Library Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD Actual</u>	<u>Actual</u>		
<b>01-571-100</b>	<b>LIBRARY - PERSONNEL EXPENSES</b>						
01-571-120	Regular Salary - Wages - Library	\$ 68,749	\$ 93,719	\$ 73,448	\$ 83,765	\$ 83,765	\$ 83,765
01-571-140	Overtime - Library	\$ -	\$ 484	\$ 16	\$ 516	\$ 516	\$ 516
01-571-210	Fica Taxes - Library	\$ 5,104	\$ 7,206	\$ 5,774	\$ 6,448	\$ 6,448	\$ 6,448
01-571-220	Retirement Contribution - Library	\$ 7,005	\$ 10,192	\$ 9,332	\$ 11,437	\$ 11,437	\$ 11,437
01-571-230	Life & Health Insurance - Library	\$ 15,815	\$ 30,978	\$ 25,416	\$ 26,910	\$ 26,910	\$ 26,910
01-571-240	Worker's Compensation - Library	\$ 113	\$ 170	\$ 254	\$ 135	\$ 135	\$ 135
		<b>\$ 96,786</b>	<b>\$ 142,748</b>	<b>\$ 114,241</b>	<b>\$ 129,211</b>	<b>\$ 129,211</b>	<b>\$ 129,211</b>
<b>01-571-300</b>	<b>LIBRARY - OPERATING EXPENSES</b>						
01-571-310	Professional Services - Library	\$ 1,002	\$ 2,500	\$ 2,024	\$ 2,800	\$ 2,800	\$ 2,800
01-571-312	Professional Services - Other - Library	\$ 1,557	\$ 3,000	\$ 1,600	\$ 3,200	\$ 3,200	\$ 3,200
01-571-400	Travel - Library	\$ -	\$ 500		\$ 550	\$ 550	\$ 550
01-571-405	Training - Library	\$ -	\$ 1,500		\$ 1,000	\$ 1,000	\$ 1,000
01-571-410	Communication Services - Library	\$ 4,302	\$ 6,500	\$ 3,152	\$ 6,500	\$ 6,500	\$ 6,500
01-571-420	Education Reimbursement - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-430	Utilities - Library	\$ 3,928	\$ 5,100	\$ 2,660	\$ 5,700	\$ 5,700	\$ 5,700
01-571-440	Rentals and Leases - Library	\$ -	\$ -				
01-571-460	Repairs and Maintenance - Library	\$ 8,236	\$ 4,200	\$ 469	\$ 550	\$ 550	\$ 550
01-571-470	Printing and Reproduction - Library	\$ -			\$ 300	\$ 300	\$ 300
01-571-480	Promo Activities & Legal Ads - Library	\$ 164	\$ 2,500	\$ 567	\$ 2,600	\$ 2,600	\$ 2,600
01-571-490	Other Current Charges - Libray	\$ -	\$ -		\$ 200	\$ 200	\$ 200
01-571-510	Office Supplies - Library	\$ 184	\$ 1,500	\$ 592	\$ 1,600	\$ 1,600	\$ 1,600
01-571-520	Operating Supplies - Library	\$ 7,353	\$ 10,000	\$ 1,768	\$ 5,000	\$ 5,000	\$ 5,000
01-571-531	Landscaping - Library	\$ -	\$ -	\$ 28	\$ 200	\$ 200	\$ 200
01-571-540	Books, Pub., Sub., & Memberships - Libra	\$ 758	\$ 2,600	\$ 1,267	\$ 2,700	\$ 2,700	\$ 2,700
		<b>\$ 27,484</b>	<b>\$ 39,900</b>	<b>\$ 14,127</b>	<b>\$ 32,900</b>	<b>\$ 32,900</b>	<b>\$ 32,900</b>
<b>01-571-600</b>	<b>LIBRARY - CAPITAL OUTLAY</b>						
01-571-610	Land - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-620	Buildings - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-630	Improvements Other than Building - Libra	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-640	Machinery & Equipment - Library	\$ 6,868	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-650	Construction in Progress - Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-571-660	Books, Pub.& Library Materials - Library	\$ 10,562	\$ 18,500	\$ 10,708	\$ 18,600	\$ 18,600	\$ 18,600
		<b>\$ 17,430</b>	<b>\$ 18,500</b>	<b>\$ 10,708</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>
	<b>DEPARTMENT TOTALS</b>	<b>\$ 141,700</b>	<b>\$ 201,148</b>	<b>\$ 139,075</b>	<b>\$ 180,711</b>	<b>\$ 180,711</b>	<b>\$ 180,711</b>

## Parks Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>	<u>FY24 - Dept</u>	<u>FY24-</u>
				<u>08/24/2023 YTD</u>		
<b>01-572-300</b>	<b>PARKS - OPERATING EXPENSES</b>					
01-572-310	Professional Services	\$ 648	\$ -	10,458	15,000	15,000
01-572-430	Utilities - Parks	\$ 14,077	\$ 15,000	10,823	17,000	17,000
01-572-440	Rentals and Leases - Parks	\$ -	\$ -	-	-	-
01-572-460	Repairs and Maintenance - Parks	\$ 27,310	\$ 30,000	6,735		5,000
01-572-493	Equipment Rental - Parks	\$ 240	\$ 2,000	401	750	750
01-572-520	Operating Supplies - Parks	\$ 3,441	\$ 2,000	851	1,000	1,000
		<b>\$ 45,716</b>	<b>\$ 49,000</b>	<b>29,269</b>	<b>33,750</b>	<b>38,750</b>
<b>01-572-600</b>	<b>PARKS - CAPITAL OUTLAY</b>					
01-572-610	Land - Parks	\$ -	\$ -		\$ -	\$ -
01-572-620	Buildings - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-630	Improvements Other than Building - Parks	\$ -	\$ -	\$ -		\$ -
01-572-631	City Hall - Improv. O/T Bldgs - Parks	\$ -	\$ -	\$ -		\$ -
01-572-632	Activity Center - Improv. O/T Bldgs - Pa	\$ -	\$ -	\$ -		\$ -
01-572-633	Public Works - Improv. O/T Bldgs - Parks	\$ -	\$ -	\$ -		\$ -
01-572-640	Machinery & Equipment - Parks	\$ -	\$ 5,500			\$ -
01-572-641	City Hall - Mach. & Equipment - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-642	Activity Center - Mach. & Equipment - Pa	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-643	Public Works - Mach. & Equipment - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-650	Construction in Progress - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-660	Books, Pub.& Library Materials - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>DEPARTMENT TOTAL</b>	<b>\$ 45,716</b>	<b>\$ 54,500</b>	<b>\$ 29,269</b>	<b>\$ 33,750</b>	<b>\$ 38,750</b>

## Events Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>	<u>FY24 - Dept</u>	<u>FY24-</u>
				<u>08/24/2023 YTD</u>	<u>Requested</u>	<u>Proposed</u>
				<u>Actual</u>		
<b>01-574-300</b>	<b>SPECIAL EVENTS - OPERATING EXPENSES</b>					
01-574-310	Professional Services - Spec Events	\$ -	\$ 2,000	\$ 2,119	\$ 2,500	\$ 2,500
01-574-440	Rentals and Leases - Spec Events	\$ -	\$ 23,000	\$ 32,886	\$ 34,000	\$ 34,000
01-574-470	Printing and Reproduction - Spec Events	\$ -	\$ 1,000	\$ -		
01-574-480	Promo Activities & Legal Ads - Spec Even	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
01-574-490	Other Current Charges - Spec Events	\$ 2,306	\$ 1,000		\$ 800	\$ 800
01-574-520	Operating Supplies - Spec Events	\$ 428	\$ 1,000	\$ 4,392	\$ 7,000	\$ 7,000
		<u>\$ 2,734</u>	<u>\$ 29,000</u>	<u>\$ 39,397</u>	<u>\$ 45,300</u>	<u>\$ 45,300</u>
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,734</b>	<b>\$ 29,000</b>	<b>\$ 39,397</b>	<b>\$ 45,300</b>	<b>\$ 45,300</b>



## General Fund Non-Departmental Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD Actual</u>			
<b>01-590-300</b>	<b>NON-DEPARTMENTAL - OPERATING EXPENSES</b>						
01-590-310	Professional Services - Non-Dept	\$ 13,598	\$ 25,000	\$ 16,701.25	\$ 25,000	\$ 35,000	
01-590-311	Engineering Services - Non-Dept	\$ -	\$ 5,000	\$ -	\$ -	\$ -	
01-590-312	Professional Services - Other - Non-Dept	\$ -	\$ 8,000	\$ 778	\$ 25,000	\$ 10,000	
01-590-315	Inmate Labor - GF Non - Dept	\$ 21,561	\$ 28,749	\$ -	\$ 28,749	\$ -	
01-590-320	Accounting and Auditing - Non-Dept	\$ 17,104	\$ 17,000	\$ 17,369	\$ 15,000	\$ 20,000	
01-590-440	Rentals & Leases - Non-Dept	\$ -	\$ -	\$ -	\$ 5,500	\$ 5,500	
01-590-450	Liability Insurance - Non-Dept	\$ 58,981	\$ 86,345	\$ 80,759	\$ 104,000	\$ 97,000	
01-590-464	Vehicle Fuel - Non-Dept	\$ 244	\$ 500	\$ 575	\$ 550	\$ 550	
01-590-465	Vehicle Maintenance - Non-Dept	\$ 178	\$ 500	\$ 1,097	\$ 2,000	\$ 2,000	
01-590-490	Other Current Charges - Non-Dept	\$ 25	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	
01-590-510	Office Supplies - Non-Dept	\$ 1,012	\$ 2,000	\$ 825	\$ 1,000	\$ 1,000	
01-590-520	Operating Supplies - Non-Dept	\$ 2,676	\$ 3,000	\$ 1,195	\$ 3,000	\$ 3,000	
01-590-521	Emergencies & Contingencies - Operating ...	\$ 5,809	\$ 6,843	\$ 10,269	\$ 15,000	\$ 15,000	
01-590-525	Uniforms - Non- Dept	\$ 3,609	\$ 3,000	\$ 3,884	\$ 4,500	\$ 4,500	
01-590-528	Postage - Non-Dept	\$ 1,255	\$ 1,000	\$ 1,475	\$ 1,500	\$ 1,500	
01-590-540	Books, Pub.& Library Materials - Non-Dept	\$ 3,282	\$ 3,000	\$ 8,659	\$ 9,000	\$ 9,000	
01-590-550	Pre-Employment Exam/Drug Test	\$ -	\$ 500	\$ 70	\$ 500	\$ 500	
01-590-551	Immunizations - Employees	\$ -	\$ 500	\$ 408	\$ 600	\$ 600	
01-590-552	DOT Testing	\$ -	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	
01-590-553	Employee Meeting/Awards	\$ -	\$ -	\$ 561	\$ 1,000	\$ 1,000	
01-590-554	Employee Holiday Dinner	\$ -	\$ -	\$ 1,077	\$ 1,500	\$ 1,500	
		<b>\$ 129,334</b>	<b>\$ 194,437</b>	<b>\$ 145,700</b>	<b>\$ 246,399</b>	<b>\$ 210,650</b>	
<b>01-590-900</b>	<b>NON-DEPARTMENTAL - OTHER USES</b>						
01-590-920	Transfer to Enterprise Fund - Non-Dept	\$ -	\$ -	\$ -	\$ 100,000	\$ -	
01-590-940	Reserves - Unrestricted Reserves - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ 37,411	
01-590-941	Reserves - Emergencies and Contingencies - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-942	Reserves - Capital Outlay Purchases - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-950	Transfer to Restricted Streets Paving	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-951	Transfer to Restricted Building Permits	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-991	Aids to Private Organizations - Non-Dept	\$ 1,156	\$ 1,000	\$ 1,000	\$ 3,500	\$ 3,500	
01-590-992	Unemployment Claims - Non-Dept	\$ -	\$ 2,500	\$ 1,288	\$ 3,000	\$ 3,000	
01-590-993	Transfer to Reserve - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	
01-590-994	Bank Fees - Non-Dept	\$ 32	\$ -	\$ -	\$ -	\$ -	
01-590-995	Refund of Overpayments - Non-Dept	\$ -	\$ -	\$ 390	\$ 1,000	\$ 1,000	
01-590-996	Bad Debt - Non-Dept	\$ 1,308	\$ 10,000	\$ 1,219			
01-590-997	Other - Employee Settlements - Non Dept	\$ -	\$ -	\$ -			
01-590-998	Fund Balance - Out of Balance - Non-Dept	\$ -	\$ -	\$ -			
01-590-999	Other - Non-Operating Charges - Non-Dept	\$ (1,422)	\$ 12,190	\$ 502	\$ 10,000	\$ 10,000	
		<b>\$ 1,074</b>	<b>\$ 25,690</b>	<b>\$ 4,399</b>	<b>\$ 117,500</b>	<b>\$ 54,911</b>	
<b>DEPARTMENT TOTAL</b>		<b>\$ 130,408</b>	<b>\$ 220,127</b>	<b>\$ 150,098</b>	<b>\$ 363,899</b>	<b>\$ 265,561</b>	

# ENTERPRISE FUND REVENUES

FY 2023 - 2024



# Polk City FY2024 Enterprise Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD Actual</u>			
<b>05-314-000</b>	<b>RTS - Utility Tax</b>						
05-314-301	Water - Readiness to Serve	\$ 1,386	\$ 1,351	\$ 1,405		\$ 195	\$ 195
		<b>\$ 1,386</b>	<b>\$ 1,351</b>	<b>\$ 1,405</b>		<b>\$ 195</b>	<b>\$ 195</b>
<b>05-325-000</b>	<b>SPECIAL ASSESSMENTS</b>						
05-325-110	Connection Fees - Sewer	\$ -				\$ -	\$ -
05-325-111	Connection Fees - Water (Permits - Cash Basis)	\$ 15,724	\$ 17,500	\$ 18,955		\$ 17,500	\$ 10,000
05-325-112	Connection Fees - Water (Utility Billing - Accrual)	\$ -		\$ -		\$ -	\$ -
05-325-210	Readiness to Serve Charge - Sewer	\$ 30,998	\$ 15,792	\$ 14,727		\$ 4,282	\$ 4,282
05-325-211	Readiness to Serve Charge - Water	\$ 28,372	\$ 13,518	\$ 14,048		\$ 1,948	\$ 1,948
		<b>\$ 75,094</b>	<b>\$ 46,810</b>	<b>\$ 47,729</b>		<b>\$ 23,730</b>	<b>\$ 16,230</b>
<b>05-329-000</b>	<b>OTHER PERMITS AND FEES</b>						
05-329-200	Other Lic./Fees/Permits	\$ 11,845	\$ 10,000	\$ 1,504		\$ 600	\$ 600
		<b>\$ 11,845</b>	<b>\$ 10,000</b>	<b>\$ 1,504</b>		<b>\$ 600</b>	<b>\$ 600</b>
<b>05-331-000</b>	<b>GRANTS &amp; AIDS - FEDERAL</b>						
05-331-310	Water Supply System Grants	\$ -	\$ -	\$ -		\$ -	\$ -
05-331-350	Sewer/Wastewater Grants	\$ 31,560	\$ -	\$ -		\$ -	\$ -
05-331-370	Small Community Wastewater Grant	\$ -	\$ -	\$ -		\$ -	\$ -
05-331-500	American Rescue Plan Act - ARPA Imple	\$ -	\$ -	\$ -		\$ -	\$ -
05-331-510	CDBG	\$ -	\$ -	\$ -		\$ -	\$ -
05-331-520	CDBG - SCADA	\$ -	\$ -	\$ -		\$ -	\$ -
		<b>\$ 31,560</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>05-334-000</b>	<b>GRANTS &amp; AIDS - STATE</b>						
05-334-900	CIBR Grants	\$ -	\$ -	\$ -		\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>05-340-000</b>	<b>CHARGES FOR SERVICES</b>						
05-340-100	Back Flow Fees		\$ -			\$ -	\$ -
05-340-200	Monthly Fees		\$ -			\$ -	\$ -
05-340-300	Water Utility Revenue	\$ 1,299,151	\$ 1,323,317	\$ 1,098,603		\$ 1,314,799	\$ 1,314,799
05-340-500	Sewer Utility Revenue	\$ 1,278,778	\$ 1,276,102	\$ 1,093,668		\$ 1,316,249	\$ 1,316,249
		<b>\$ 2,577,928</b>	<b>\$ 2,599,419</b>	<b>\$ 2,192,271</b>		<b>\$ 2,631,048</b>	<b>\$ 2,631,048</b>
<b>05-359-000</b>	<b>OTHER JUDGEMENTS, FINES, &amp; FORFEITURES</b>						
05-359-100	Other Fines and/or Forfeitures	\$ 35,710	\$ 37,140	\$ 29,765		\$ 33,960	\$ 33,960
05-359-200	Non Sufficient Funds	\$ 1,410	\$ 1,595	\$ 2,240		\$ 2,340	\$ 2,340
05-359-300	Late Fees	\$ 27,132	\$ 26,082	\$ 22,134		\$ 26,348	\$ 26,348
		<b>\$ 64,252</b>	<b>\$ 64,817</b>	<b>\$ 54,139</b>		<b>\$ 62,648</b>	<b>\$ 62,648</b>
<b>05-361-000</b>	<b>INTEREST INCOME</b>						
05-361-100	Interest Income	\$ -	\$ -	\$ -		\$ -	\$ -
05-361-200	Interest/Dividends - FL SAFE	\$ 5,224	\$ 2,119	\$ 27,848		\$ 32,637	\$ 32,637
		<b>\$ 5,224</b>	<b>\$ 2,119</b>	<b>\$ 27,848</b>		<b>\$ 32,637</b>	<b>\$ 32,637</b>

## Polk City FY2024 Enterprise Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD Actual</u>			
<b>05-365-000</b>	<b>SALE OF SURPLUS MATERIALS AND SCRAP</b>						
05-365-100	Sales of Surplus Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>05-366-000</b>	<b>CONTRIBUTIONS &amp; DONATIONS - PRIVATE SOURCES</b>						
05-366-100	Private Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>05-369-000</b>	<b>OTHER MISCELLANEOUS INCOME</b>						
05-369-100	Misc. Income	\$ 2,136	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-110	Refund of Overpayments	\$ 1,342	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-111	Cash Drawer Overage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-112	Cash Drawer Overage - Bank Reconciliation	\$ (4,316)	\$ -	\$ 15,237	\$ -	\$ -	\$ -
05-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-400	Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-401	Insurance - Claims	\$ -	\$ -	\$ 530	\$ -	\$ -	\$ -
05-369-700	Misc - Income - Reimbursement - Invoiced	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -
		<u>\$ (838)</u>	<u>\$ -</u>	<u>\$ 15,837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>05-381-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS IN</b>						
05-381-100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-381-900	Cash Carry Forward	\$ -	\$ 672,744	\$ -	\$ 672,744	\$ 972,744	\$ 972,744
		<u>\$ -</u>	<u>\$ 672,744</u>	<u>\$ -</u>	<u>\$ 672,744</u>	<u>\$ 972,744</u>	<u>\$ 972,744</u>
<b>05-385-000</b>	<b>BOND PROCEEDS</b>						
05-385-100	Bond Proceeds - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-385-101	Bond Proceeds - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>05-386-000</b>	<b>INTRAGOVERNMENTAL TRANSFERS</b>						
05-386-100	USDA Grant Proceeds - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-386-101	USDA Grant Proceeds - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>TOTAL ENTERPRISE FUND REVENUES</b>	<u>\$ 2,766,451</u>	<u>\$ 3,397,260</u>	<u>\$ 2,340,733</u>	<u>\$ 3,423,602</u>	<u>\$ 3,716,102</u>	<u>\$ 3,716,102</u>

# ENTERPRISE FUND EXPENDITURES

FY 2023 - 2024



## Water Administration Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
<b>05-518-100</b>	<b>WATER ADMINISTRATION - PERSONNEL EXPENSES</b>					
05-518-120	Regular Salary - Wages - Water Oper	\$ -	\$ -	\$ 58,228	\$ 124,610	\$ 124,610
05-518-140	Overtime - Water Oper	\$ -	\$ -	\$ 878	\$ 998	\$ 998
05-518-210	Fica Taxes - Water Oper	\$ -	\$ -	\$ 4,456	\$ 9,609	\$ 9,609
05-518-220	Retirement Contribution - Water Oper	\$ -	\$ -	\$ 7,228	\$ 17,045	\$ 17,045
05-518-230	Life & Health Insurance - Water Oper	\$ -	\$ -	\$ 32,689	\$ 40,325	\$ 40,325
05-518-240	Worker's Compensation - Water Oper	\$ -	\$ -	\$ -	\$ 201	\$ 201
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ 103,479	\$ 192,788	\$ 192,788
<b>05-518-300</b>	<b>WATER ADMINISTRATION - OPERATING EXPENSES</b>					
05-518-312	Professional Services - Other - Water Op	\$ -	\$ -	\$ 21,485	\$ 24,400	\$ 24,400
05-518-400	Travel - Water Oper	\$ -	\$ -	\$ -	\$ 750	\$ 750
05-518-405	Training - Water Oper	\$ -	\$ -	\$ 286	\$ 750	\$ 750
05-518-410	Communication Services - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-518-420	Education Reimbursement - Water Operations	\$ -	\$ -	\$ -	\$ -	\$ -
05-518-440	Rentals and Leases - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-518-467	Repairs & Maintenance-Equipment - Water	\$ -	\$ -	\$ -	\$ -	\$ -
05-518-470	Printing and Reproduction - Water Oper	\$ -	\$ -	\$ -	\$ 400	\$ 400
05-518-490	Other Current Charges - Water Oper	\$ -	\$ -	\$ -	\$ 500	\$ 500
05-518-493	Equipment Rental - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-518-510	Office Supplies - Water Oper	\$ -	\$ -	\$ 482	\$ 600	\$ 600
05-518-520	Operating Supplies - Water Oper	\$ -	\$ -	\$ 2,325	\$ 1,500	\$ 1,500
05-518-540	Books, Pub., Sub., & Memberships - Water	\$ -	\$ -	\$ 240	\$ 300	\$ 300
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ 24,818	\$ 29,200	\$ 29,200
<b>05-518-600</b>	<b>WATER ADMINISTRATION - CAPITAL OUTLAY</b>					
05-518-630	Improvements Other than Building - Water	\$ -	\$ -	\$ 6,980	\$ -	\$ -
05-518-640	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
05-518-660	Other Capital Assets - Water Operations	\$ -	\$ -	\$ -	\$ -	\$ -
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ 6,980	\$ -	\$ -
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ 135,278	\$ 221,988	\$ 221,988
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ 135,278	\$ 221,988	\$ 221,988



# Water Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		
				<u>08/24/2023</u>	<u>FY24 - Dept</u>	<u>FY24-</u>
				<u>YTD Actual</u>	<u>Requested</u>	<u>Proposed</u>
<b>05-533-100</b>	<b>WATER OPERATIONS - PERSONNEL EXPENSES</b>					
05-533-120	Regular Salary - Wages - Water Oper	\$ 225,765	\$ 260,567	\$ 143,877	\$ 145,226	\$ 149,442
05-533-140	Overtime - Water Oper	\$ 4,955	\$ 8,725	\$ 8,176	\$ 6,950	\$ 7,133
05-533-210	Fica Taxes - Water Oper	\$ 17,004	\$ 20,601	\$ 12,357	\$ 11,641	\$ 11,978
05-533-220	Retirement Contribution - Water Oper	\$ 33,962	\$ 26,711	\$ 20,739	\$ 19,460	\$ 16,165
05-533-230	Life & Health Insurance - Water Oper	\$ 48,376	\$ 69,733	\$ 31,165	\$ 40,548	\$ 40,640
05-533-240	Worker's Compensation - Water Oper	\$ 2,910	\$ 6,002	\$ 4,941	\$ 3,791	\$ 3,862
		<u>\$ 332,972</u>	<u>\$ 392,339</u>	<u>\$ 221,256</u>	<u>\$ 227,616</u>	<u>\$ 229,219</u>
<b>05-533-300</b>	<b>WATER OPERATIONS - OPERATING EXPENSES</b>					
05-533-310	Professional Services - Attorney Fees	\$ 23,021	\$ 35,000	\$ 6,224	\$ 15,000	\$ 15,000
05-533-311	Engineering Services - Water Oper	\$ 7,880	\$ 30,000	\$ 51,274	\$ 100,000	\$ 100,000
05-533-312	Professional Services - Other - Water Op	\$ 2,414	\$ 10,000	\$ 7,898	\$ 20,000	\$ 20,000
05-533-313	Professional Services - Polk Regional Wtr Coop	\$ 3,871	\$ 23,000	\$ 1,196	\$ 2,000	\$ 2,000
05-533-314	Professional Services - Samples	\$ -	\$ -	\$ 1,993	\$ 5,000	\$ 5,000
05-533-400	Travel - Water Oper	\$ 2,039	\$ 750	\$ 725	\$ 1,250	\$ 1,250
05-533-405	Training - Water Oper	\$ -	\$ 750	\$ 1,307	\$ 1,750	\$ 1,750
05-533-410	Communication Services - Water Oper	\$ 5,784	\$ 8,000	\$ 4,977	\$ 8,000	\$ 8,000
05-533-420	Education Reimbursement - Water Operations	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-430	Utilities - Water Oper	\$ 1,692	\$ 2,500	\$ 1,221	\$ 2,500	\$ 2,500
05-533-431	Mt. Olive WTP - Utilities - Water Oper	\$ 4,484	\$ 3,500	\$ 5,859	\$ 7,000	\$ 7,000
05-533-432	Commonwealth WTP - Utilities - Water Oper	\$ 2,944	\$ 5,000	\$ 1,069	\$ 1,500	\$ 1,500
05-533-433	V. Matt Williams WTP - Utilities - Water Oper	\$ 8,677	\$ 8,000	\$ 9,888	\$ 12,000	\$ 12,000
05-533-440	Rentals and Leases - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-460	Repairs and Maintenance - Water Oper	\$ 54,531	\$ 60,000	\$ 2,326	\$ 115,000	\$ 115,000
05-533-461	Mt. Olive WTP - Repairs & Maint - Water Oper	\$ 1,827	\$ 10,000	\$ 1,952	\$ 5,000	\$ 5,000
05-533-462	Commonwealth WTP - Repairs & Maint - Water Oper	\$ 3,711	\$ 8,000	\$ 1,507	\$ 2,000	\$ 2,000
05-533-463	V. Matt Williams WTP - Repairs & Maint - Water Oper	\$ 35,594	\$ 8,000	\$ 292	\$ 8,000	\$ 8,000
05-533-464	Vehicle Fuel - Water Oper	\$ 8,813	\$ 10,000	\$ 11,215	\$ 15,000	\$ 15,000
05-533-465	Vehicle Maintenance - Water Oper	\$ 5,345	\$ 7,000	\$ 4,353	\$ 7,000	\$ 7,000
05-533-466	Public Works/Utilites Facility - Repairs & Maintenance	\$ 2,441	\$ 2,500	\$ 5,567	\$ 7,500	\$ 7,500
05-533-467	Repairs & Maintenance-Equipment - Water	\$ -	\$ -	\$ 3,151	\$ 3,500	\$ 3,500
05-533-470	Printing and Reproduction - Water Oper	\$ -	\$ 600	\$ 22	\$ 400	\$ 400
05-533-490	Other Current Charges - Water Oper	\$ 100	\$ -	\$ -	\$ -	\$ -
05-533-492	Recording & Other Fees - Water Oper	\$ 4,440	\$ 4,200	\$ 4,300	\$ 4,440	\$ 4,440
05-533-493	Equipment Rental - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-510	Office Supplies - Water Oper	\$ 853	\$ 700	\$ 146	\$ 500	\$ 500
05-533-520	Operating Supplies - Water Oper	\$ 11,189	\$ 11,000	\$ 20,720	\$ 17,500	\$ 17,500
05-533-521	Mt. Olive WTP Operating Supplies - Water Oper	\$ -	\$ -	\$ 1,140	\$ 2,000	\$ 2,000
05-533-522	Commonwealth WTP Operating Supplies - Water Oper	\$ -	\$ 2,500	\$ 424	\$ 1,000	\$ 1,000

## Water Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY23</u>			<u>FY24 - Dept</u>	<u>FY24-</u>
		<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>08/24/2023 YTD Actual</u>	<u>Requested</u>	<u>Proposed</u>
05-533-523	V Matt Williams WTP Operating Supplies - Water Oper	\$ -	\$ 2,500	\$ 424	\$ 1,000	\$ 1,000
05-533-524	Chemicals - Water Oper	\$ 3,794	\$ 9,000	\$ 10,420	\$ 9,000	\$ 9,000
05-533-526	Meter Supplies - New Installs- Water Oper	\$ 37,846	\$ 76,000	\$ 130,966	\$ 100,000	\$ 10,000
05-533-527	Meter Supplies - Repairs & Maintenance - Water Oper	\$ 55,184	\$ 85,000	\$ 122,698	\$ 150,000	\$ 100,000
05-533-530	Road Materials & Supplies - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-540	Books, Pub., Sub., & Memberships - Water	\$ 1,549	\$ 2,000	\$ 459	\$ 750	\$ 750
		<u>\$ 290,023</u>	<u>\$ 425,500</u>	<u>\$ 415,712</u>	<u>\$ 625,590</u>	<u>\$ 485,590</u>
<b>05-533-600</b>	<b>WATER OPERATIONS - CAPITAL OUTLAY</b>					
05-533-605	Depreciation Expense - Water Oper	\$ 140,284	\$ -	\$ -	\$ -	\$ -
05-533-620	Buildings - Water	\$ -	\$ 4,000	\$ -	\$ -	\$ -
05-533-630	Improvements Other than Building - Water	\$ 850	\$ 10,000	\$ 1,125	\$ -	\$ -
05-533-631	Improvements Other than Bldg - CDBG Exps	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-632	PRWC Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-634	SCADA System - Water Oper	\$ -	\$ 5,000	\$ -	\$ -	\$ -
05-533-640	Machinery & Equipment - Water Oper	\$ 530	\$ 63,381	\$ 11,767	\$ -	\$ -
05-533-641	Mt. Olive WTP - Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-642	Commonwealth WTP - Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-643	V. Matt Williams WTP - Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-650	Construction In Progress - Water Oper	\$ 136	\$ -	\$ -	\$ -	\$ -
05-533-660	Other Capital Assets - Water Operations	\$ -	\$ -	\$ 3,060	\$ -	\$ -
		<u>\$ 141,800</u>	<u>\$ 82,381</u>	<u>\$ 15,952</u>	<u>\$ -</u>	<u>\$ -</u>
<b>05-533-700</b>	<b>WATER OPERATIONS - DEBT SERVICE</b>					
05-533-710	Principal - Water Oper	\$ -	\$ 60,473	\$ 62,755	\$ 63,896	\$ 63,896
05-533-720	Interest - Water Oper	\$ 71,773	\$ 69,356	\$ 67,542	\$ 65,659	\$ 65,659
05-533-730	Other Debt Service Costs - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-733	Mandated Reserve - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-920	Transfer to General Fund - Water Operations	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-994	Bank Fees - Water Operations	\$ 3	\$ -	\$ -	\$ -	\$ -
		<u>\$ 71,776</u>	<u>\$ 129,829</u>	<u>\$ 130,297</u>	<u>\$ 129,555</u>	<u>\$ 129,555</u>
<b>DEPARTMENT TOTAL</b>		<b><u>\$ 836,571</u></b>	<b><u>\$ 1,030,048</u></b>	<b><u>\$ 783,216</u></b>	<b><u>\$ 982,761</u></b>	<b><u>\$ 844,364</u></b>

# Sewer Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD Actual</u>			
<b>05-535-100 SEWER OPERATIONS - PERSONNEL EXPENSES</b>							
05-535-120	Regular Salary - Wages - Water Oper	\$ 114,314	\$ 144,639	\$ 89,439	\$ 150,046	\$ 152,126	
05-535-140	Overtime - Water Oper	\$ 4,866	\$ 5,712	\$ 6,178	\$ 7,228	\$ 7,288	
05-535-210	Fica Taxes - Water Oper	\$ 8,875	\$ 11,502	\$ 7,515	\$ 12,031	\$ 12,195	
05-535-220	Retirement Contribution - Water Oper	\$ 16,853	\$ 13,083	\$ 12,377	\$ 20,967	\$ 16,550	
05-535-230	Life & Health Insurance - Water Oper	\$ 24,158	\$ 35,905	\$ 23,323	\$ 40,580	\$ 40,672	
05-535-240	Worker's Compensation - Water Oper	\$ 2,875	\$ 4,393	\$ -	\$ 3,926	\$ 3,937	
		\$ 171,941	\$ 215,234	\$ 138,831	\$ 234,779	\$ 232,767	
<b>05-535-300 SEWER OPERATIONS - OPERATING EXPENSES</b>							
05-535-310	Professional Services - Attorney Fees	\$ 30,438	\$ 20,000	\$ 863	\$ 10,000	\$ 10,000	
05-535-311	Engineering Services - Sewer Oper	\$ 20,979	\$ 25,000	\$ 500	\$ 7,000	\$ 180,000	
05-535-312	Professional Services - Sewer Operations	\$ 758	\$ 20,000	\$ 34,809	\$ 35,000	\$ 35,000	
05-535-314	Professional Services - Samples	\$ -	\$ -	\$ 8,097	\$ 11,000	\$ 11,000	
05-535-400	Travel - Sewer Oper	\$ 572	\$ 1,000	\$ 688	\$ 1,500	\$ 1,500	
05-535-405	Training - Sewer Oper	\$ -	\$ 1,500	\$ 537	\$ 2,000	\$ 2,000	
05-535-410	Communication Services - Sewer Oper	\$ 4,087	\$ 4,000	\$ 4,398	\$ 5,500	\$ 5,500	
05-535-411	Cardinal Hill WWTP - Communications - Sewer	\$ 125	\$ 1,550	\$ 2,762	\$ 3,200	\$ 3,200	
05-535-412	Mt. Olive WWTP - Communications - Sewer	\$ 2,397	\$ 2,800	\$ 1,712	\$ 2,500	\$ 2,500	
05-535-430	Utilities - Sewer Oper	\$ 5,587	\$ 5,165	\$ 4,865	\$ 5,500	\$ 5,500	
05-535-431	Cardinal Hill WWTP - Utilities - Sewer Oper	\$ 25,790	\$ 2,100	\$ 38,796	\$ 39,700	\$ 39,700	
05-535-432	Mt. Olive WWTP - Utilities - Sewer Oper	\$ 8,418	\$ 11,000	\$ 7,765	\$ 9,000	\$ 9,000	
05-535-440	Rentals and Leases - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -	
05-535-460	Repairs and Maintenance - Sewer Oper	\$ 56,155	\$ 120,000	\$ 85,038	\$ 130,000	\$ 130,000	
05-535-461	Cardinal Hill - Repairs & Maint - Sewer Oper	\$ 73,844	\$ 171,913	\$ 18,242	\$ 90,000	\$ 390,000	
05-535-464	Vehicle Fuel - Sewer Oper	\$ 10,731	\$ 10,000	\$ 5,997	\$ 7,000	\$ 7,000	
05-535-465	Vehicle Maintenance - Sewer Oper	\$ 11,258	\$ 8,000	\$ 4,165	\$ 6,000	\$ 6,000	
05-535-466	Public Works/Utilites Facility - Repairs & Maintenance	\$ 2,438	\$ 1,000	\$ 158	\$ 5,000	\$ 5,000	
05-535-467	Repairs & Maintenance-Equipment - Sewer	\$ -	\$ -	\$ 2,101	\$ 2,500	\$ 2,500	
05-535-470	Printing and Reproduction - Sewer Oper	\$ -	\$ 100	\$ 22	\$ 100	\$ 100	
05-535-490	Other Current Charges - Sewer Oper	\$ 109	\$ 3,000	\$ -	\$ 2,000	\$ 2,000	
05-535-492	Recording & Other Fees - Sewer Oper	\$ 3,261	\$ 5,000	\$ -	\$ -	\$ -	
05-535-493	Equipment Rental - Sewer Oper	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	
05-535-510	Office Supplies - Sewer Oper	\$ 852	\$ 700	\$ 495	\$ 300	\$ 300	
05-535-520	Operating Supplies - Sewer Oper	\$ 6,258	\$ 8,000	\$ 15,044	\$ 20,000	\$ 20,000	
05-535-521	Cardinal Hill WWTP - Operating Supplies	\$ -	\$ -	\$ 176	\$ 10,000	\$ 10,000	
05-535-522	Cardinal Hill WWTP - Sludge Hauling	\$ 25,510	\$ 41,000	\$ 30,567	\$ 35,000	\$ 35,000	
05-535-524	Chemicals - Sewer Oper	\$ 29,320	\$ 33,000	\$ 27,821	\$ 10,000	\$ 10,000	
05-535-530	Road Materials & Supplies - Sewer Oper	\$ 165	\$ -	\$ -	\$ -	\$ -	
05-535-540	Books, Pub., Sub., & Memberships - Sewer	\$ -	\$ 1,000	\$ 831	\$ 1,000	\$ 1,000	
		\$ 319,052	\$ 501,828	\$ 296,447	\$ 453,300	\$ 926,300	

## Sewer Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD Actual</u>	<u>Actual</u>		
<b>05-535-600</b>	<b>SEWER OPERATIONS - CAPITAL OUTLAY</b>						
05-535-605	Depreciation Expense - Sewer Oper	\$ 303,045	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-610	Land - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-620	Buildings - Sewer Oper	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -
05-535-630	Improvements Other than Building - Sewer	\$ -	\$ 10,000	\$ 38,723	\$ -	\$ -	\$ -
05-535-640	Machinery & Equipment - Sewer Oper	\$ 530	\$ 191,489	\$ 15,845	\$ -	\$ -	\$ -
05-535-641	Cardinal Hill WWTP - Machinery & Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-650	Construction In Progress - Sewer Oper	\$ -	\$ -	\$ 45,684	\$ 672,744	\$ 639,719	\$ 639,719
05-535-660	Books, Pub.& Library Materials - Sewer O	\$ -	\$ -	\$ 3,060	\$ -	\$ -	\$ -
		<u>\$ 303,575</u>	<u>\$ 205,489</u>	<u>\$ 103,312</u>	<u>\$ 672,744</u>	<u>\$ 639,719</u>	
<b>05-535-700</b>	<b>SEWER OPERATIONS - DEBT SERVICE</b>						
05-535-710	Principal - Sewer Oper	\$ (853)	\$ 337,726	\$ 280,040	\$ 355,782	\$ 355,782	\$ 355,782
05-535-712	Principal - DEP Effluent Disposal Loan	\$ -	\$ 26,995	\$ 27,022	\$ 27,076	\$ 27,076	\$ 27,076
05-535-720	Interest - Sewer Oper	\$ 284,385	\$ 277,548	\$ 248,727	\$ 258,566	\$ 258,566	\$ 258,566
05-535-722	Interest - DEP Effluent Disposal Loan	\$ 20	\$ 1,635	\$ 1,608	\$ 1,554	\$ 1,554	\$ 1,554
05-535-730	Other Debt Service Costs - Sewer Oper	\$ 45,813	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-733	Mandated Reserve - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 329,365</u>	<u>\$ 643,904</u>	<u>\$ 557,397</u>	<u>\$ 642,978</u>	<u>\$ 642,978</u>	
<b>05-535-900</b>	<b>SEWER OPERATIONS - DEBT SERVICE</b>						
05-535-920	Transfer to General Fund - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>DEPARTMENT TOTAL</b>	<u><b>\$ 1,123,933</b></u>	<u><b>\$ 1,566,455</b></u>	<u><b>\$ 1,095,987</b></u>	<u><b>\$ 2,003,801</b></u>	<u><b>\$ 2,441,764</b></u>	

# Enterprise Fund Non-Departmental Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023</u>	<u>YTD Actual</u>		
<b>05-590-300</b>	<b>NON-DEPARTMENTAL - OPERATING EXPENSES</b>						
05-590-310	Professional Services - Non-Dept	\$ 33,102	\$ 25,000	\$ 15,763	\$ 25,000	\$ 25,000	\$ 25,000
05-590-311	Engineering Services - Non-Dept	\$ 3,550	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-312	Professional Services – Other - Non-Dept	\$ 21,561	\$ 10,000	\$ 2,500	\$ 25,000	\$ -	\$ -
05-590-315	Inmate Labor - EF Non - Dept	\$ 28,537	\$ 28,749	\$ -	\$ 28,749	\$ -	\$ -
05-590-320	Accounting and Auditing - Non-Dept	\$ 4,299	\$ 25,000	\$ 33,854	\$ 30,000	\$ 28,000	\$ 28,000
05-590-440	Rentals & Leases - Non-Dept	\$ 58,981	\$ 4,500	\$ 4,542	\$ 5,500	\$ 5,500	\$ 5,500
05-590-450	Liability Insurance - Non-Dept	\$ 25	\$ 86,345	\$ 80,759	\$ 104,000	\$ 97,000	\$ 97,000
05-590-490	Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-492	Recording & Other Fees - Non-Dept	\$ 862	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-510	Office Supplies - Non-Dept	\$ 947	\$ 1,000	\$ 864	\$ 1,000	\$ 750	\$ 750
05-590-520	Operating Supplies - Non-Dept	\$ 4,742	\$ 3,000	\$ 918	\$ 2,000	\$ 1,000	\$ 1,000
05-590-521	Emergencies & Contingencies - Operating ...	\$ 3,374	\$ 20,000	\$ 8,797	\$ 15,000	\$ -	\$ -
05-590-525	Uniforms - Non- Dept	\$ 2,038	\$ 4,500	\$ 4,085	\$ 4,500	\$ 3,000	\$ 3,000
05-590-528	Postage - Non-Dept	\$ 2,311	\$ 3,000	\$ 2,114	\$ 2,000	\$ 1,000	\$ 1,000
05-590-540	Books, Pub., Sub., & Memberships - Non-Dept	\$ -	\$ 2,000	\$ 343	\$ 750	\$ 750	\$ 750
05-590-550	Pre-Employment Exam/Drug Test	\$ -	\$ -	\$ 183	\$ 500	\$ 400	\$ 400
05-590-551	Immunizations - Employees	\$ -	\$ -	\$ 1,509	\$ 1,500	\$ 1,000	\$ 1,000
05-590-552	DOT Testing	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	\$ 500
05-590-553	Employee Meeting/Awards	\$ -	\$ -	\$ 218	\$ 1,000	\$ 1,000	\$ 1,000
05-590-554	Employee Holiday Dinner	\$ -	\$ -	\$ 922	\$ 1,500	\$ 1,500	\$ 1,500
		<b>\$ 164,329</b>	<b>\$ 213,094</b>	<b>\$ 157,370</b>	<b>\$ 248,999</b>	<b>\$ 166,400</b>	<b>\$ 166,400</b>
<b>05-590-600</b>	<b>NON-DEPARTMENTAL - CAPITAL OUTLAY</b>						
05-590-630	Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>05-590-700</b>	<b>NON-DEPARTMENTAL - CAPITAL OUTLAY</b>						
05-590-720	Interest Bond 2017 Issue	\$ (42,147)	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-730	Other Debt Service Costs	\$ 60,527	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>\$ 18,380</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>05-590-900</b>	<b>NON-DEPARTMENTAL - OTHER USES</b>						
05-590-920	Transfer to General Fund - Non-Dept	\$ 155,000	\$ 130,000	\$ -	\$ 100,000	\$ -	\$ -
05-590-940	Transfer to Unrestricted Reserves - Non-Dept	\$ -	\$ 19,510	\$ -	\$ -	\$ 27,214	\$ 27,214
05-590-941	Reserves - Emergencies and Contingencies - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-942	Reserves - Capital Outlay Purchases - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-992	Unemployment Claims - Non-Dept	\$ 1,695	\$ 2,000	\$ 191	\$ 2,000	\$ 2,000	\$ 2,000
05-590-993	Transfer to Reserve - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-994	Bank Fees - Non-Dept	\$ -	\$ 1,000	\$ 44	\$ 1,000	\$ 1,372	\$ 1,372
05-590-995	Refund of Overpayments - Non-Dept	\$ -	\$ -	\$ 870	\$ 1,000	\$ 1,000	\$ 1,000
05-590-996	Bad Debt - Non-Dept	\$ 12,262	\$ -	\$ 3,692	\$ 6,000	\$ 5,000	\$ 5,000
05-590-999	Other Non-Operating Charges - Non-Dept	\$ (38,443)	\$ 6,000	\$ (15)	\$ 6,000	\$ 5,000	\$ 5,000
		<b>\$ 130,514</b>	<b>\$ 158,510</b>	<b>\$ 4,782</b>	<b>\$ 116,000</b>	<b>\$ 41,586</b>	<b>\$ 41,586</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 313,223</b>	<b>\$ 371,604</b>	<b>\$ 162,152</b>	<b>\$ 364,999</b>	<b>\$ 207,986</b>	<b>\$ 207,986</b>

# GENERAL FUND SPECIAL REVENUES

General Fund Impact Fee - GFIF

FY 2023 - 2024



## Polk City FY2024 GFIF Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
08-324-100	Police - Public Safety Impact Fee	\$ 9,675	\$ 7,095	\$ 8,085	\$ 6,795	\$ 6,795
08-324-110	Fire/Rescue - Public Safety Impact Fee	\$ 5,177	\$ 3,796	\$ 3,796	\$ 3,106	\$ 3,106
08-324-610	Parks & Recreation Impact Fee	\$ 15,602	\$ 9,361	\$ 12,482	\$ 10,402	\$ 10,402
08-324-710	Public Facilities Impact Fee	\$ 262,220	\$ 19,228	\$ 20,976	\$ 17,480	\$ 17,480
08-361-200	Interest/Dividends - FL SAFE	\$ 8,636	\$ 2,000	\$ 46,031	\$ 15,000	\$ 15,000
08-381-900	Cash Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ 180,000
		<b>\$ 301,310</b>	<b>\$ 41,480</b>	<b>\$ 91,370</b>	<b>\$ 52,783</b>	<b>\$ 232,783</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 301,310</b>	<b>\$ 41,480</b>	<b>\$ 91,370</b>	<b>\$ 52,783</b>	<b>\$ 232,782.70</b>



# GENERAL FUND SPECIAL REVENUE EXPENDITURES

General Fund Impact Fee - GFIF

FY 2023 - 2024





## Polk City FY2023 GFIF Special Revenue Police Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
<b>08-000-000</b>						
08-521-310	Professional Services - Legal	\$ -	\$ -	\$ -	\$ -	\$ -
08-521-312	Professional Services - Other	\$ -	\$ -	\$ -	\$ -	\$ -
08-521-640	Machinery & Equipment - GF Impact Fee Police	\$ -	\$ -	\$ -	\$ -	\$ -
08-521-930	Reserves - Police Public Safety Impact Fees	\$ -	\$ 38,789	\$ 645	\$ 6,795	\$ 6,795
08-521-931	Reserves - Police Public Safety Int/Dividends	\$ -	\$ -	\$ -	\$ 750	\$ 750
		<b>\$ -</b>	<b>\$ 38,789</b>	<b>\$ 645</b>	<b>\$ 7,545</b>	<b>\$ 7,545</b>
	<b>TOTAL GF SPECIAL REVENUE EPENDITURES</b>	<b>\$ -</b>	<b>\$ 38,789</b>	<b>\$ 645</b>	<b>\$ 7,545</b>	<b>\$ 7,545.01</b>

## Polk City FY2023 GFIF Special Revenue Fire Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
<b>08-000-000</b>						
08-522-310	Professional Services - Legal	\$ -	\$ -	\$ -	\$ -	\$ -
08-522-312	Professional Services - Other	\$ -	\$ -	\$ -	\$ -	\$ -
08-522-640	Machinery & Equipment - GF Impact Fee Fire/EM	\$ -	\$ -	\$ -	\$ -	\$ -
08-522-930	Reserves - Fire Public Safety Impact Fees	\$ -	\$ 20,754	\$ 345	\$ 3,106	\$ 183,106
08-522-931	Reserves - Fire Public Safety Int/Dividends				\$ 750	\$ 750
		<b>\$ -</b>	<b>\$ 20,754</b>	<b>\$ 345</b>	<b>\$ 3,856</b>	<b>\$ 183,856</b>
	<b>TOTAL GF SPECIAL REVENUE EPENDITURES</b>	<b>\$ -</b>	<b>\$ 20,754</b>	<b>\$ 345</b>	<b>\$ 3,856</b>	<b>\$ 183,856</b>

## Polk City FY2023 GFIF Special Revenue Facilities Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
<b>08-000-000</b>						
08-539-310	Professional Services - Legal	\$ -	\$ -	\$ -	\$ -	\$ -
08-539-312	Professional Services - Other	\$ -	\$ -	\$ -	\$ -	\$ -
08-539-650	Construction in Progress - GF Gen Gov't Facil	\$ -	\$ -	\$ -	\$ -	\$ -
08-539-930	Reserves - Public Facility Impact Fees	\$ -	\$ 105,130	\$ 1,748	\$ 17,480	\$ 17,480
08-539-931	Reserves - Public Facility Int/Dividends	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
		<b>\$ -</b>	<b>\$ 105,130</b>	<b>\$ 1,748</b>	<b>\$ 27,480</b>	<b>\$ 27,480</b>
	<b>TOTAL GF SPECIAL REVENUE EPENDITURES</b>	<b>\$ -</b>	<b>\$ 105,130</b>	<b>\$ 1,748</b>	<b>\$ 27,480</b>	<b>\$ 27,480</b>

## Polk City FY2023 GFIF Special Revenue Parks Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD Actual</u>			
<b>08-000-000</b>							
08-572-310	Professional Services - Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-572-312	Professional Services - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-572-650	Construction in Progress - GF Parks/Recreatio	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-572-930	Reserves - Parks & Rec Impact Fees	\$ -	\$ 62,557	\$ 1,040	\$ 10,402	\$ 10,402	\$ 10,402
08-572-931	Reserves - Parks & Rec Int/Dvidends	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
		<b>\$ -</b>	<b>\$ 62,557</b>	<b>\$ 1,040</b>	<b>\$ 13,902</b>	<b>\$ 13,902</b>	<b>\$ 13,902</b>
	<b>TOTAL GF SPECIAL REVENUE EPENDITURES</b>	<b>\$ -</b>	<b>\$ 62,557</b>	<b>\$ 1,040</b>	<b>\$ 13,902</b>	<b>\$ 13,902</b>	<b>\$ 13,902</b>

# ENTERPRISE FUND SPECIAL REVENUES

Enterprise Fund Impact Fee - EFIF

FY 2023 - 2024



## Polk City FY2025 EFIF Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23 08/24/2023 YTD Actual</u>	<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
09-324-210	Water Impact Fees	\$ 34,940	\$ 34,940.00	\$ 43,675.00	\$ 36,687.00	\$ 36,687.00
09-324-220	Sewer Impact Fees	\$ 61,810	\$ 88,300.00	\$ 75,055.00	\$ 66,225.00	\$ 66,225.00
09-361-200	Interest/Dividends - FL SAFE	\$ 13,668	\$ 2,000.00	\$ 72,858.00	\$ 15,000.00	\$ 15,000.00
09-381-900	Cash Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ 91,544.00
		<b>\$ 110,418</b>	<b>\$ 125,240</b>	<b>\$ 191,588</b>	<b>\$ 117,912</b>	<b>\$ 209,456</b>
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 110,418</b>	<b>\$ 125,240</b>	<b>\$ 191,588</b>	<b>\$ 117,912</b>	<b>\$ 209,456</b>

# ENTERPRISE FUND SPECIAL REVENUE EXPENDITURES

Enterprise Fund Impact Fee - EFIF

FY 2023 - 2024



## Polk City FY2023 WIF Special Revenue Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD Actual</u>			
09-533-310	Professional Services - Legal Fees	\$ 1,239	\$ -	\$ 1,238		\$ 7,000	\$ 7,000
09-533-312	Professional Services - Other Professional Se	\$ -	\$ -	\$ 2,875		\$ 1,725	\$ 1,725
09-533-313	Professional Services - Polk Regional Water	\$ -	\$ -	\$ -		\$ -	\$ -
09-533-492	Recording & Other Fees - Water Impact Fees	\$ 140	\$ -	\$ -		\$ -	\$ -
09-533-529	Water Impact Fee - Refund Customer	\$ 1,747	\$ -	\$ 1,747		\$ -	\$ -
09-533-650	Construction In Progress - Water IF Spec...	\$ -	\$ -	\$ -		\$ -	\$ 91,544
09-533-930	Reserves - Water Impact Fees	\$ -	\$ 34,940	\$ -		\$ 27,962	\$ 27,962
09-533-931	Reserves - Water Int/Dividends	\$ -	\$ 500	\$ -		\$ 5,000	\$ 5,000
		<b>\$ 3,126</b>	<b>\$ 35,440</b>	<b>\$ 5,860</b>		<b>\$ 41,687</b>	<b>\$ 133,231</b>
<b>TOTAL GF SPECIAL REVENUE EPENDITURES</b>		<b>\$ 3,126</b>	<b>\$ 35,440</b>	<b>\$ 5,860</b>		<b>\$ 41,687</b>	<b>\$ 133,231</b>



## Polk City FY2022 SIF Special Revenue Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 Actual</u>	<u>FY23 - Budget</u>	<u>FY23</u>		<u>FY24 - Dept Requested</u>	<u>FY24- Proposed</u>
				<u>08/24/2023 YTD</u>	<u>Actual</u>		
09-535-310	Professional Services - Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000
09-535-312	Professional Services - Other Professional Se	\$ -	\$ -	\$ 2,875	\$ -	\$ 1,725	\$ 1,725
09-535-492	Recording & Other Fees - Sewer Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-535-529	Sewer Impact Fee - Refund Customer	\$ 4,415	\$ -	\$ 4,415	\$ -	\$ -	\$ -
09-535-650	Construction In Progress - Sewer IF Spec...	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09-535-930	Reserves - Sewer Impact Fees	\$ -	\$ 883,000	\$ -	\$ -	\$ 57,500	\$ 57,500
09-535-931	Reserves - Sewer Int/Dividends	\$ -	\$ 1,500	\$ -	\$ -	\$ 10,000	\$ 10,000
		<b>\$ 4,415</b>	<b>\$ 884,500</b>	<b>\$ 7,290</b>	<b>\$ -</b>	<b>\$ 76,225</b>	<b>\$ 76,225</b>
<b>TOTAL GF SPECIAL REVENUE EPENDITURES</b>		<b>\$ 4,415</b>	<b>\$ 884,500</b>	<b>\$ 7,290</b>	<b>\$ -</b>	<b>\$ 76,225</b>	<b>\$ 76,225</b>

# CAPITAL IMPROVEMENTS PROGRAM

FY 2023 - 2024



# Polk City

## Capital Improvements Program (CIP) Fiscal Years 2023 - 2024

Department	Project Task	GL Acct	FY24
<b>General Fund:</b>			
511 - Legislative	No Planned Projects		\$ -
512 - Executive - Administration	No Planned Projects		\$ -
516 - Finance	No Planned Projects		\$ -
521 - Law Enforcement	No Planned Projects		\$ -
524 - Buildings and Zoning - Community Dev.	No Planned Projects		\$ -
529 - Code Enforcement	No Planned Projects		\$ -
538 - Storm Water	No Planned Projects		\$ -
539 - General Fund Buildings			
1) Marquee	Replace malfunctioning Marquee at City Hall	01-539-631	\$ 25,000
2) Replace Chambers Sound System	Replace malfunctioning Sound System in Chambers	01-539-641	\$ 25,000
541 - Public Works - Roads and Streets			\$ -
1) New Equipment	Remote Slope Mower, Power Washer Trailer, Rotary Lift Jack	01-541-640	\$ 53,050
2) Construction in Progress - Streets	CDBG Grant - Citrus Grove Blvd. Improvements	01-541-650	\$ 650,000
571 - Library			
1) Books, Pub, and Library Materials - Library	Purchase of new books, other publications and media for children, teens, and adults		\$ 18,600
572 - Parks and Recreation	No Planned Projects		\$ -
<b>Total General Fund CIP Per Fiscal Year</b>			<b>\$ 771,650</b>

Enterprise Fund:		GL Acct	FY24
518 - Water Administration			
533 - Water Operations			\$ -
535 - Sewer Operations			\$ -
1) Improvements Other than Building	ARPA -8" force main Mt.Olive Area	05-535-630	\$ 639,719

<b>Total Enterprise Fund <u>CIP</u> Per Fiscal Year</b>			<b>\$ 639,719</b>

<b>Total: General and Enterprise Fund <u>CIP</u></b>			<b>\$ 1,411,369</b>
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**Polk City**

Capital Improvements Program (CIP)  
Fiscal Years 2023 - 2024

**CIP Reserves:**

<b>General Fund:</b>		<b>GL Acct</b>	<b>FY24</b>
Machinery and Equipment - Roads & Streets		01-590-942 / 01-541-640	\$ -
<b>Total General Fund <u>CIP Reserves</u> Per Fiscal Year</b>			<b>\$ -</b>

<b>Enterprise Fund:</b>		<b>GL Acct</b>	<b>FY24</b>
Machinery and Equipment - Water Operations		05-590-942 /05-533-640	\$ -
Machinery and Equipment - Sewer Operations		05-590-942 / 05-535-640	\$ -
<b>Total Enterprise Fund <u>CIP Reserves</u> Per Fiscal Year</b>			<b>\$ -</b>

<b>Total: General and Enterprise Fund <u>CIP Reserves</u> Per Fiscal Year</b>			<b>\$ -</b>
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			<b>FY24</b>
<b>Grand Total: <u>General and Enterprise Fund CIP, CIP Reserves,</u></b>			<b>\$ 1,411,369</b>

# DEBT SERVICE EXPENDITURES



# Polk City

## Debt Service Summary

### FY24 Debt Expenses

GL Acct #	Vendor	Loan	Principal	Interest	Mandated Reserves	Total
01-517-710	CB&T	Government Facilities Loan	\$ 88,076.49			\$ 88,076.49
<b>Total 01-517-710 (Principal Exp)</b>						<b>\$ 88,076.49</b>
01-517-720	CB&T	Government Facilities Loan		\$ 31,735.00		\$ 31,735.00
<b>Total 01-517-720 (Interest Exp)</b>						<b>\$ 31,735.00</b>
05-535-710	U.S. Bank	Polk City Water Sewer Series 2017	\$ 216,104.00			\$ 216,104.00
05-535-710	DEP	DEP SRF Loan Payment - 52101P	\$ 137,923.32			\$ 137,923.32
05-535-710	DEP	DEP SRF Loan Payment - WW531400	\$ 1,754.80			\$ 1,754.80
05-535-710	DEP	DEP SRF Loan Payment - WW531402	\$ 27,076.00			\$ 27,076.00
<b>Total 05-535-710 (Principal Exp)</b>						<b>\$ 382,858.12</b>
05-535-720	U.S. Bank	Polk City Water Sewer Series 2017		\$ 222,066.16		\$ 222,066.16
05-535-720	DEP	DEP SRF Loan Payment - 52101P		\$ 36,284.76		\$ 36,284.76
05-535-720	DEP	DEP SRF Loan Payment - WW531400		\$ 215.20		\$ 215.20
05-535-720	DEP	DEP SRF Loan Payment - WW531400		\$ 1,553.60		\$ 1,553.60
<b>Total 05-535-720 (Interest Exp)</b>						<b>\$ 260,119.72</b>
05-533-710	U.S. Bank	Polk City Water Sewer Series 2017	\$ 63,896.00			\$ 63,896.00
<b>Total 05-533-710 (Principal Exp)</b>						<b>\$ 63,896.00</b>
05-533-720	U.S. Bank	Polk City Water Sewer Series 2017		\$ 65,659.00		\$ 65,659.00
<b>Total 05-533-720 (Interest Exp)</b>						<b>\$ 65,659.00</b>
<b>Grand Total</b>			<b>\$ 534,830.61</b>	<b>\$ 357,513.72</b>	<b>\$ -</b>	<b>\$ 892,344.33</b>



# Polk City

## Current Debt Schedule - Amounts Include Principal and Interest

FY	Semiannual Payments			Semiannual Payments			Semiannual Payments			Semiannual Payments			Total Per Fiscal Year
	2) DEP/SRF			3) US Bank			5) DEP/SRF			6) DEP/SRF			
	Principal	2.41% Interest	51201P	Principal	3 to 4.25% Interest	Series 2017	Principal	.76% Interest	WW531400	Principal	.46% Interest	WW531402	
2024	\$ 137,923.32	\$ 36,284.76	\$ 174,208.08	\$ 280,000.00	\$ 287,725.00	\$ 567,725.00	\$ 1,754.80	\$ 215.20	\$ 1,970.00	\$ 27,008.38	\$ 1,621.36	\$ 28,629.74	\$ 772,532.82
2025	\$ 141,267.28	\$ 32,940.80	\$ 174,208.08	\$ 290,000.00	\$ 279,325.00	\$ 569,325.00	\$ 1,768.16	\$ 201.84	\$ 1,970.00	\$ 27,035.76	\$ 1,593.98	\$ 28,629.74	\$ 774,132.82
2026	\$ 144,692.34	\$ 29,515.74	\$ 174,208.08	\$ 300,000.00	\$ 267,725.00	\$ 567,725.00	\$ 1,781.62	\$ 188.38	\$ 1,970.00	\$ 27,063.28	\$ 1,566.46	\$ 28,629.74	\$ 772,532.82
2027	\$ 148,200.44	\$ 26,007.64	\$ 174,208.08	\$ 310,000.00	\$ 255,725.00	\$ 565,725.00	\$ 1,795.20	\$ 174.80	\$ 1,970.00	\$ 27,090.92	\$ 1,538.82	\$ 28,629.74	\$ 770,532.82
2028	\$ 151,793.60	\$ 22,414.48	\$ 174,208.08	\$ 325,000.00	\$ 243,325.00	\$ 568,325.00	\$ 1,808.86	\$ 161.14	\$ 1,970.00	\$ 27,118.68	\$ 1,511.06	\$ 28,629.74	\$ 773,132.82
2029	\$ 155,473.84	\$ 18,734.24	\$ 174,208.08	\$ 340,000.00	\$ 230,325.00	\$ 570,325.00	\$ 1,822.62	\$ 147.38	\$ 1,970.00	\$ 27,146.58	\$ 1,483.16	\$ 28,629.74	\$ 775,132.82
2030	\$ 159,243.34	\$ 14,964.74	\$ 174,208.08	\$ 350,000.00	\$ 216,725.00	\$ 566,725.00	\$ 1,836.52	\$ 133.48	\$ 1,970.00	\$ 27,174.60	\$ 1,455.14	\$ 28,629.74	\$ 771,532.82
2031	\$ 163,104.24	\$ 11,103.84	\$ 174,208.08	\$ 370,000.00	\$ 202,725.00	\$ 572,725.00	\$ 1,850.50	\$ 119.50	\$ 1,970.00	\$ 27,202.74	\$ 1,427.00	\$ 28,629.74	\$ 777,532.82
2032	\$ 167,058.74	\$ 7,149.34	\$ 174,208.08	\$ 380,000.00	\$ 187,925.00	\$ 567,925.00	\$ 1,864.58	\$ 105.42	\$ 1,970.00	\$ 27,231.02	\$ 1,398.72	\$ 28,629.74	\$ 772,732.82
2033	\$ 171,109.21	\$ 3,098.96	\$ 174,208.17	\$ 395,000.00	\$ 172,725.00	\$ 567,725.00	\$ 1,878.80	\$ 91.20	\$ 1,970.00	\$ 27,259.44	\$ 1,370.30	\$ 28,629.74	\$ 772,532.91
2034				\$ 410,000.00	\$ 156,925.00	\$ 566,925.00	\$ 1,843.80	\$ 76.20	\$ 1,920.00	\$ 27,287.98	\$ 1,341.76	\$ 28,629.74	\$ 597,474.74
2035				\$ 430,000.00	\$ 140,525.00	\$ 570,525.00	\$ 1,907.50	\$ 62.50	\$ 1,970.00	\$ 27,316.66	\$ 1,313.08	\$ 28,629.74	\$ 601,124.74
2036				\$ 445,000.00	\$ 123,325.00	\$ 568,325.00	\$ 1,922.04	\$ 47.96	\$ 1,970.00	\$ 27,345.46	\$ 1,284.28	\$ 28,629.74	\$ 598,924.74
2037				\$ 460,000.00	\$ 105,525.00	\$ 565,525.00	\$ 1,936.66	\$ 33.34	\$ 1,970.00	\$ 27,374.40	\$ 1,255.34	\$ 28,629.74	\$ 596,124.74
2038					\$ 87,125.00	\$ 87,125.00	\$ 1,951.42	\$ 18.58	\$ 1,970.00	\$ 27,403.46	\$ 1,226.28	\$ 28,629.74	\$ 117,724.74
2039					\$ 87,125.00	\$ 87,125.00	\$ 981.32	\$ 3.72	\$ 985.04	\$ 27,432.68	\$ 1,197.06	\$ 28,629.74	\$ 116,739.78
2040					\$ 87,125.00	\$ 87,125.00				\$ 27,462.02	\$ 1,167.72	\$ 28,629.74	\$ 115,754.74
2041				\$ 2,050,000.00	\$ 87,125.00	\$ 2,137,125.00				\$ 27,491.48	\$ 1,138.26	\$ 28,629.74	\$ 2,165,754.74
2042										\$ 27,521.10	\$ 1,108.64	\$ 28,629.74	\$ 28,629.74
2043										\$ 27,550.84	\$ 1,078.90	\$ 28,629.74	\$ 28,629.74
2044										\$ 27,580.74	\$ 1,049.00	\$ 28,629.74	\$ 28,629.74
2045										\$ 27,610.76	\$ 1,018.98	\$ 28,629.74	\$ 28,629.74
2046										\$ 27,640.92	\$ 988.82	\$ 28,629.74	\$ 28,629.74
2047										\$ 27,671.22	\$ 958.52	\$ 28,629.74	\$ 28,629.74
2048										\$ 27,701.64	\$ 928.10	\$ 28,629.74	\$ 28,629.74
2049										\$ 27,732.22	\$ 897.52	\$ 28,629.74	\$ 28,629.74
2050										\$ 27,762.69	\$ 866.80	\$ 28,629.49	\$ 28,629.49
	\$ 1,539,866.35	\$ 202,214.54	\$ 1,742,080.89	\$ 7,135,000.00	\$ 3,219,050.00	\$ 10,354,050.00	\$ 28,704.40	\$ 1,780.64	\$ 30,485.04	\$ 739,217.67	\$ 33,785.06	\$ 773,002.73	\$ 12,899,618.66

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

**Business-Type Activities:**

- 2) Installment Note to Florida Department of Environmental Protection (WW 51201P) - This note is secured by the net revenues of the sewer system and sewer impact fees. The note bears maturity in September 2033. The note proceeds were interest at 2.41%, with semi-annual principal and interest payments on March 15 and September 15 with a final used to fund the planning, administrative, and engineering costs for construction of wastewater transmission, collection, reuse and treatment facilities. The note requires the maintenance of a sinking fund.
- 3) Polk City refinanced the debt for the Bond Series 2011 in FY2018 with US Bank.
- 5) Installment Note to Florida Department of Environmental Protection (WW531400) - This note is for the Design activities related to the Reclaimed Water Project. Total project was \$160,000. The City received a grant for \$128,000. The note bears maturity in September 2039. The note proceeds has an interest rate of .78%, with semi-annual principal and interest payments on March 15 and September 15.
- 6) Installment Note to Florida Department of Environmental Protection (WW531402) - This note is for the Water Treatment Construction Project. Total project was \$2,098,033. The City received a grant for \$1,316,160. The note bears maturity in May 2050. The note proceeds has an interest rate of .46%, with semi-annual principal and interest payments on May 15 and November 15.



# Payroll

FY 2023 - 2024



# Polk City Payroll

Fiscal Year 2024

## General Fund

LEGISLATIVE - 511

Position	DOH	Years of Service	2023-2024 Total Regular Salary	2023-2024 Proposed COLA Increase	2023 -2024 Addl pay for City Events and Call outs	2023-2024 Total Regular Salary
Mayor	9/23/2009	14	\$ 3,600.00	\$ -	N/A	\$ 3,600.00
Commissioner	11/19/2018	5.1	\$ 1,800.00	\$ -	N/A	\$ 1,800.00
Commissioner	4/30/2020	3.5	\$ 1,800.00	\$ -	N/A	\$ 1,800.00
Commissioner	4/18/2022	1.5	\$ 1,800.00	\$ -	N/A	\$ 1,800.00
Commissioner	5/16/2023	0.5	\$ 1,800.00	\$ -	N/A	\$ 1,800.00
<b>Department Total</b>			<b>\$ 10,800.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,800.00</b>

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

Position	DOH	Years of Service	2022-2023 Total Regular Salary	2023-2024 COLA Increase	2023-2024 Per Contract Increase	2023-2024 Total Regular Salary	2023-2024 Overtime Provision	2023-2023 Addl pay for City Events and Call outs	2023-2024 Total Salary
<b>Executive - 512</b>									
City Manager	09/05/2008	15	\$ 136,748.36	\$ 3,418.71	\$ 7,000.00	\$ 147,167.07	\$ -	\$ -	\$ 147,167.07
Assistant City Manager	07/08/2013	10.3	\$ 82,361.43	\$ 2,059.04		\$ 84,420.47	\$ -	\$ -	\$ 84,420.47
<b>Department Total</b>			<b>\$ 219,109.79</b>	<b>\$ 5,477.74</b>	<b>\$ 7,000.00</b>	<b>\$ 231,587.53</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 231,587.53</b>

# Polk City Payroll

## General Fund Con't

Position	DOH	Years of Service	2022-2023 Total Regular Salary	2023-2024 COLA Increase	2023-2024 Possible Merit Increase	2023-2024 Total Regular Salary	2023-2024 Overtime Provision	2023-2023 Addl pay for City Events and Call outs	2023-2024 Total Salary
<b>Finance &amp; Accounting - 516</b>									
Finance Director	10/13/2008	15	\$ 67,600.00	\$ 1,690.00		\$ 69,290.00	\$ -	\$ -	\$ 69,290.00
Finance Clerk	04/18/2022	1.6	\$ 41,600.00	\$ 1,040.00		\$ 42,640.00	\$ 615.00	\$ -	\$ 43,255.00
<b>Department Total</b>			<b>\$ 109,200.00</b>	<b>\$ 2,730.00</b>	<b>\$ -</b>	<b>\$ 111,930.00</b>	<b>\$ 615.00</b>	<b>\$ -</b>	<b>\$ 112,545.00</b>
<b>Building &amp; Zoning - 524</b>									
Comm Develop Director	10/29/2007	16	\$ 67,600.00	\$ 1,690.00		\$ 69,290.00	\$ -	\$ -	\$ 69,290.00
Admin Assistant	11/25/2013	9.11	\$ 40,509.16	\$ 1,012.73		\$ 41,521.89	\$ 598.87	\$ -	\$ 42,120.76
<b>Department Total</b>			<b>\$ 108,109.16</b>	<b>\$ 2,702.73</b>	<b>\$ -</b>	<b>\$ 110,811.89</b>	<b>\$ 598.87</b>	<b>\$ -</b>	<b>\$ 111,410.76</b>
<b>Code Enforcement - 529</b>									
Code Enforcement Officer	11/05/2018	4.11	\$ 29,250.00	\$ 731.25		\$ 29,981.25	\$ -	\$ 461.25	\$ 30,442.50
<b>Department Total</b>			<b>\$ 29,250.00</b>	<b>\$ 731.25</b>	<b>\$ -</b>	<b>\$ 29,981.25</b>	<b>\$ -</b>	<b>\$ 461.25</b>	<b>\$ 30,442.50</b>
<b>Streets - 541</b>									
PW/Utly Director	05/17/2021	2.5	\$ 36,400.00	\$ 910.00		\$ 37,310.00	\$ -	\$ -	\$ 37,310.00
Admin Assistant	08/21/2023	0.02	\$ 20,800.00	\$ 520.00		\$ 21,320.00	\$ 615.00		\$ 21,935.00
Maintenance Worker I	6/2/2021	2.4	\$ 41,600.00	\$ 1,040.00		\$ 42,640.00	\$ 1,230.00	\$ -	\$ 43,870.00
Maintenance Worker I	4/18/2022	1.6	\$ 36,608.00	\$ 915.20		\$ 37,523.20	\$ 1,082.40	\$ -	\$ 38,605.60
Maintenance Worker I	06/02/2023	0.2	\$ 38,480.00	\$ 962.00		\$ 39,442.00	\$ 1,137.75	\$ -	\$ 40,579.75
Custodian	2/21/2022	1.8	\$ 19,604.00	\$ 490.10		\$ 20,094.10	\$ -	\$ 618.28	\$ 20,712.38
Maintenance Worker I		Vacant	\$ 37,440.00	\$ -		\$ 37,440.00	\$ 1,080.00	\$ -	\$ 38,520.00
<b>Department Total</b>			<b>\$ 230,932.00</b>	<b>\$ 4,837.30</b>	<b>\$ -</b>	<b>\$ 235,769.30</b>	<b>\$ 5,145.15</b>	<b>\$ 618.28</b>	<b>\$ 241,532.73</b>
<b>Library - 571</b>									
Librarian	03/01/2021	1.7	\$ 46,800.00	\$ 1,170.00		\$ 47,970.00	\$ -	\$ -	\$ 47,970.00
Library Clerk	10/05/2015	8	\$ 34,922.36	\$ 873.06		\$ 35,795.42	\$ 516.28	\$ -	\$ 36,311.70
<b>Department Total</b>			<b>\$ 81,722.36</b>	<b>\$ 2,043.06</b>	<b>\$ -</b>	<b>\$ 83,765.42</b>	<b>\$ 516.28</b>	<b>\$ -</b>	<b>\$ 84,281.70</b>

**Total GF Payroll \$ 811,800.23**

# Polk City Payroll

## Enterprise Fund

Position	DOH	Years of Service	2022-2023 Total Regular Salary	2023-2024 COLA Increase	2023-2024 Possible Merit Increase	2023-2024 Total Regular Salary	2023-2024 Overtime Provision	2023-2023 Addl pay for City Events and Call outs	2023-2024 Total Salary
<b>Water Administration - 518</b>									
Utility Billing Supervisor	01/20/2015	7.9	\$ 54,080.00	\$ 1,352.00		\$ 55,432.00	\$ -	\$ -	\$ 55,432.00
Utility Billing Clerk	12/19/2023	0.9	\$ 34,008.00	\$ 850.20		\$ 34,858.20	\$ 502.76		\$ 35,360.96
Utility Billing Clerk		Vacant	\$ 34,320.00			\$ 34,320.00	\$ 495.00		\$ 34,815.00
<b>Department Total</b>			<b>\$ 122,408.00</b>	<b>\$ 2,202.20</b>	<b>\$ -</b>	<b>\$ 124,610.20</b>	<b>\$ 997.76</b>	<b>\$ -</b>	<b>\$ 125,607.96</b>

<b>Water Operations - 533</b>									
PW/Uty Director	05/17/2021	2.5	\$ 18,200.00	\$ 455.00		\$ 18,655.00	\$ -	\$ -	\$ 18,655.00
Admin Assistant	08/21/2023	0.02	\$ 10,400.00	\$ 260.00		\$ 10,660.00	\$ 307.50		\$ 10,967.50
Lead Plant Operator - Split	12/01/2017	5.10	\$ 36,377.26	\$ 909.43		\$ 37,286.69	\$ 2,151.16	\$ 364.00	\$ 39,801.85
Service Worker I	04/27/2022	1.6	\$ 41,600.00	\$ 1,040.00		\$ 42,640.00	\$ 2,460.00	\$ 728.00	\$ 45,828.00
Service Worker I	12/06/2022	0.9	\$ 37,444.00	\$ 936.10		\$ 38,380.10	\$ 2,214.24	\$ 728.00	\$ 41,322.34
<b>Department Total</b>			<b>\$ 144,021.26</b>	<b>\$ 3,600.53</b>	<b>\$ -</b>	<b>\$ 147,621.79</b>	<b>\$ 7,132.89</b>	<b>\$ 1,820.00</b>	<b>\$ 156,574.68</b>

<b>Sewer Operations - 535</b>									
PW/Uty Director	05/17/2021	2.5	\$ 18,200.00	\$ 455.00		\$ 18,655.00	\$ -	\$ -	\$ 18,655.00
Admin Assistant	08/21/2023	0.02	\$ 10,400.00	\$ 260.00		\$ 10,660.00	\$ 307.50		\$ 10,967.50
Lead Plant Operator - Split	12/01/2017	5.10	\$ 36,377.26	\$ 909.43		\$ 37,286.69	\$ 2,151.16	\$ 364.00	\$ 39,801.85
Field Technician I	01/01/2018	5.9	\$ 45,136.00	\$ 1,128.40		\$ 46,264.40	\$ 2,669.10	\$ 728.00	\$ 49,661.50
Field Technician I - Vacant		Vacant	\$ 37,440.00			\$ 37,440.00	\$ 2,160.00	\$ 728.00	\$ 40,328.00
<b>Department Total</b>			<b>\$ 147,553.26</b>	<b>\$ 2,752.83</b>	<b>\$ -</b>	<b>\$ 150,306.09</b>	<b>\$ 7,287.76</b>	<b>\$ 1,820.00</b>	<b>\$ 159,413.85</b>

**Total EF Payroll \$ 441,596.49**

**Total FY24 Payroll \$ 1,264,196.72**

# BUDGET LINE ITEM

## DESCRIPTIONS



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

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

Line Item #	Line-Item Name	Description
<b><i>Personnel Expenses</i></b>		
110	Executive Salaries	Legislative Salaries. This line is for the salary expense of elected officials.
120	Regular Salaries – Wages	Full-time, part-time, and prorated portions of the costs for work performed by employees of the government. The combined salary line items represent approximately 50% of the total operating budget excluding capital.
130	Other Salaries and Wages	Full-time, part-time, and prorated portions of the costs for work performed by temporary or seasonal employees of the government.
140	Overtime	The amounts paid to employees of the government in either temporary or permanent positions for work performed in addition to their normal work period.
160	Bonuses and Gift Certificates	Gift certificates or money bonuses provided by the City to the Commission and employees.
210	FICA Taxes	The City’s portion of the matching share of Social Security and Medicare tax.
220	Retirement Contribution	The City funded retirement contribution for the employees into the Florida Retirement System. The retirement plan requires an employee to have 8 years of service in order to be vested. The cost of retirement benefits to the City fluctuates and is dependant on the rate set by the retirement system. Employees are however, responsible for a mandatory 3% contribution. Under the rules of the retirement system, the City begins contributing for each permanent employee immediately upon employment.
230	Life & Health Insurance	The City’s share of the employee health, dental, vision, life, LTD, accidental death and dismemberment insurances. The City currently pays 100% of the employees’ health care benefits, LTD, Life, Accidental death and dismemberment insurances. As of 2018, the City has qualified again for a composite rate for health insurance. Employees may elect to purchase dental and vision at their expense. Supplemental Insurance is also available at the employees’ expense.
240	Worker’s Compensation	Amounts paid by the City to provide compensation to employees injured on the job. The City Belongs to PIGT, currently serviced by Brown and Brown Insurance. The rate is determined by applying a factor to a particular job function and multiplying it by the payroll estimates for that function. Polk City has been fortunate in that we have not had an on the job injury for several years.
<b><i>Operating Expenses</i></b>		
305	Contract Labor	Amounts paid to individuals for services rendered to the city. These are part-time workers who are not on our payroll and do not receive benefits.
310	Professional Services	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.

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

<b>Line Item #</b>	<b>Line-Item Name</b>	<b>Description</b>
311	Engineering Services	Contracted engineering services for the City. This is for plans development plans review, subdivisions, and streets work.
312	Professional Services - Other	Contracted services that are support for employee
313	Professional Services – Other	Contracted services that may be specific to each Department
315	Inmate Labor	This line is the expense for the inmate labor the city receives each day, which includes the guard and all other expenses.
320	Accounting & Auditing	Cost of services for our annual audit.
341	Refuse Disposal – Residential	Amounts paid by the City for the collection and disposal of curbside refuse. Offset by the monthly collection of garbage fees.
342	Refuse Disposal – Commercial	Amounts paid by the City for the collection and disposal of commercial dumpster refuse. Offset by the monthly collection of garbage fees.
400	Travel	Expenditures for transportation, meals, hotel, and other expenses associated with staff and commission travel. Mileage (currently at \$0.445) falls here.
405	Training	Most expenses here are associated with the various educational conferences attended by commission and staff.
408	Meeting Expense Allowance	Legislative and Administration allowance for meeting expense outside of Training.
410	Communication Services	Expenditures for communication services utilized by the City.
411	City Hall – Communication	
412	Activity Center – Communication	
413	Public Works - Communication	
420	Education Reimbursement	Reimbursement for higher education directly related to position or job duties.
430	Utilities	Expenditures for water/sewerage for the various buildings provided by the Polk City Utilities. Expenditures for Electric Service provided by Lakeland Electric and TECO.
431	City Hall – Utilities	
432	Activity Center – Utilities	
433	Public Works – Utilities	
434	Community Center – Utilities	
440	Rentals & Leases	Expenditures for the rental and/or lease of office equipment used by the City to complete work for which we do not own the equipment.
450	Liability Insurance	Amounts paid by the City to secure liability insurance on all City facilities. The insurance also include bonding for employees and public officials
460	Repairs & Maintenance	Expenditures for the repair and maintenance of machinery, equipment, computers necessary throughout the course of the year.
461	City Hall – Repairs & Maintenance	
462	Activity Center – Repairs & Maintenance	
463	Public Works – Repairs & Maintenance	

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

<b>Line Item #</b>	<b>Line-Item Name</b>	<b>Description</b>
464	Vehicle Fuel	Gasoline and diesel for the city's fleet of vehicles.
465	Vehicle Maintenance	Repairs and maintenance on the city's vehicles. This includes tires, oil changes etc.
470	Printing & Reproduction	Expenditures for the printing and reproduction of forms, letterhead, envelopes, business cards, and the municipal code update used in the operation of City business.
480	Promo Activities & Legal Ads	Expenditures for the promotional activities of the city. Any required legal advertisements would fall under this category.
490	Other Current Charges	Expenses of the City that are not under any specific department.
492	Recording & Other Fees	Expenditures for the recording of documents with the Polk County Clerk of Courts. In addition, annual fees for the water, sewer, and streets come out of this line along with other miscellaneous annual fees.
493	Equipment Rental	Expenditures for the rental and/or lease of heavy equipment used by the city to complete work for which we do not own the equipment. Items include backhoes, emergency generators and the like.
510	Office Supplies	Expenditures for the general office supplies needed for the day-to-day operations of the city. Such purchases include paper, pens, computer supplies, filing materials, etc.
520	Operating Supplies	Supplies and items needed to operate each department.
521	City Hall – Operating Supplies	Expenditures for the day-to-day operations of the city. Cleaning materials and supplies.
522	Activity Center – Operating Supplies	
523	Public Works – Operating Supplies	
524	Chemicals	Expenditures include chemicals, for the operation of the water and wastewater departments.
525	Uniforms	Uniform expense for the public works department. This includes safety clothing and work boots.
528	Postage	Postage Expense.
529	JAG Grant – Operating Supplies	Expenditures for items purchased for day-to-day operations such as alarm systems, displays, etc., of which the cost does not qualify as a capital improvement expenditure – purchased from JAG Grant funds.
530	Road Materials & Supplies	Expenditures for the upkeep and repair of the city streets. Items include such items as asphalt, road signs, etc.
540	Books, Publications, Subscriptions & Memberships	Expenditures for short-term books, publications, and subscriptions. These include the newspapers, monthly magazines, and publications required to keep council and staff up to date on current events, rules, and regulations in each field of expertise. In addition, this line covers individual memberships to organizations such as the Florida League of Cities, Florida City County Managers Association, International City County Managers Association, Rural Water Association, and several more.
550	Pre-Employment Exam/Drug Test	Drug screenings and Exams for new employees
551	Immunizations - Employees	Hep-B Shots
552	DOT Testing	Pay for Employees to get DOT Certification
553	Employee Meetings/Awards	Expenditure to recognize employees and meeting luncheons
554	Employee Holiday Dinner	Expenses for employee dinner



Polk City  
Budget Line-Item Descriptions

Line Item #	Line-Item Name	Description
<b>Capital Expenditures</b>		
605	Depreciation Expense	This line is to expense the depreciation on the City's equipment, vehicles, and structures. This is an expense line for accounting purposes only for accounting staff and the auditors.
610	Land	Expenditures for the purchase of land.
620	Buildings	Expenditures for the construction of new City facilities.
630	Improvements Other Than Buildings	Included in this category are expenditures for capital improvements over \$500.00 in each department. Items would include the expansion of water and sewer lines, street repaving, computer software, etc.
631	City Hall – Improvements Other Than Buildings	Included in this category are expenditures for capital improvements for machinery and equipment over \$1,000.00 in each department. Included would be the radar detector requested by the Law Enforcement, computers, lawn equipment, and a variety of other equipment
632	Activity Center – Improvements Other Than Buildings	
633	Public Works – Improvements Other Than Buildings	
640	Machinery & Equipment	
641	City Hall – Machinery & Equipment	Amounts budgeted for the completion of projects under construction at mid year in which the expense was not fully allocated in the prior year
642	Activity Center – Machinery & Equipment	
643	Public Works - Machinery & Equipment	
650	Construction in Progress	
660	Books, Publications & Library Materials	Expenditures for long-term books, publications, and library materials. Currently, the only department that utilizes line is the library for the purchase of additional reading materials for the Polk City Public Library.
<b>Debt Service</b>		
710	Principal	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.
720	Interest	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.
730	Other Debt Service Costs	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services

Polk City  
*Budget Line-Item Descriptions*

Line Item #	Line-Item Name	Description
733	Mandated Reserve	Amounts that are required by the institutions the city obtained the revenue bonds used to construct or expand services to be set aside for reserve
<b><i>Other Uses</i></b>		
900	Transfer to Utility Fund.	Amounts transferred to the utility accounts to cover expenses. The last year that this was done was in 2002. The utility accounts are now completely self-supporting.
910	Police Reserve Transfer.	Amounts transferred to the Police Reserve account for capital expenditures for the startup of a future police department.
920	Transfer to General Fund	Dividends transferred to the General Fund from the Utility Funds.
930	Transfer to Public Safety Impact Fees	Amounts transferred to the restricted public safety impact fees cash account.
931	Transfer to Transportation Impact Fees	Amounts transferred to the restricted transportation impact fees cash account.
932	Transfer to Parks & Rec Impact Fees	Amounts transferred to the restricted parks and recreation impact fees cash account.
933	Transfer to Public Facilities Impact Fees	Amounts transferred to the restricted public facilities impact fees cash account.
940	Transfer to Unrestricted Reserves	Amounts set aside to reserves not assigned to a specific expenditure.
941	Transfer to Emergencies and Contingencies	Amounts set aside to reserves for emergencies and contingencies.
942	Transfer to Reserves for Capital Outlay Purchases	Amounts set aside to reserves the purchasing of capital assets.
950	Transfer to Restricted Streets Gas Tax	Amounts set aside to reserves for paving. Per the Florida State Statute for the New Local Opt Gas Tax.
951	Transfer to Restricted Building Permits	Amounts set aside to reserves for Building Dept., expenses per Florida State Statutes.
991	Aids to Private Organizations.	Amounts provided to community organizations that provide services to the residents of Polk City.
992	Unemployment Claims.	The City is on a reimbursable method of unemployment rather than paying a percentage of salaries each quarter. This means that the City must reimburse the state in full for all claims paid during a quarter.
993	Transfer to Reserve	Amounts set aside for uncertain events, dependent on occurrences. The city tries to maintain these finds at ten percent of the budget.
994	Bank Fees.	Amounts charged by the Bank for the services provided.
995	Refund of Overpayments	The city issues refunds on closed utility accounts that have a credit balance due to a customer overpayment on the account.
996	Bad Debt Expense	The city must offset utility bad debts with this line.
997	Employee Settlements	Employee Settlements for litigation

Polk City  
*Budget Line-Item Descriptions*

<b>Line Item #</b>	<b>Line-Item Name</b>	<b>Description</b>
998	Fund Balance - Out of Balance	Fund Balance - Out of Balance
999	Other Non-Operating Charges.	Amounts that expensed that are not a part of the operations of the City.