

Polk City

Adopted 2022-2023

ANNUAL BUDGET

BUILDING TODAY FOR A BETTER TOMORROW



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Polk City
2022-2023 Budget Document

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Welcome to Polk City





September 07, 2022

Honorable Mayor and
Members of the City Commission

RE: Fiscal Year 2022-2023 Budget

It is my pleasure to present the Fiscal Year 2022-2023 Budget. The Polk City Budget is designed to provide high quality services while maintaining a fiscally responsible government, continuing to establish the credibility of Polk City as a viable community with a strong future, and the goal to maintain or increase the unrestricted reserve fund balance thereby placing the City in a better position to fund needed improvements and unforeseen expenses.

Polk City 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 City Ordinances, State and Federal law, and policies and procedures of the City. This budget is based on the most recent workshop of the City Commission.

Proposed Budget Totals

The FY 2023 total budget of \$7,555,222, which is \$565,580 (8.1%) more than the adopted FY 2022 Budget

Total Assessed Taxable Value and Millage Rate

The current year gross taxable value for operating purposes is \$228,790,462; prior year FINAL gross taxable value from prior year applicable Form DR-403 series is \$194,832,713.

The proposed FY 2023 budget is based on a Millage Rate of 5.5000, which will generate approximately \$1,195,430 in Ad Valorem revenue. The Millage Rate for FY 2023 was reduced from 5.7000 mills to 5.5000 mills. Except for FY 2021, Polk City has lowered the millage rate eight years out of the previous nine years.

The current year aggregate roll-back rate is 5.1504 and the current year proposed rate as a percent change is 6.79%. 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 2022 Payroll Budgets operate with a staffing level of 25 full-time and two part-time. Three vacant positions will be filled in FY2023 for Utility Billing and Utility Operations.

Sheriff's Office – The Sheriff's Office had a total increase of \$2,108.

- Contract Services increased \$2,108.
- 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 \$1,374,244, which is an increase of \$303,374 from FY 2022

Specific improvements include:

- \$13,000 – Building Department Software
- \$6,000 – Code Enforcement Software
- \$35,000 – F-250 pickup regular cab
- \$625,000 – CDBG Program
- \$18,500 – Library books, other publications and media for children, teens, and adults
- \$4,000 – Debris Blower (Split between Streets and Parks)
- \$672,744.43 – ARPA 8" Force Main Project

Debt Service

- \$119,811 General Fund
- \$773,733 Enterprise Fund

Fund Balances/reserves/Net Assets

- \$62,028 in General Fund
- \$0 in Enterprise Fund

Special Revenue and Expenditure Funds (Impact Fees)

- \$41,480 in General Fund
- \$125,240 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 is working on an updated five-year CIP to identify and plan for major capital improvements, so these major expenses can be properly planned for and funded. Many grant applications receive additional credit based upon approval of a Capital Improvement Program.

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 in the preparation of this document and are to be commended.

We look forward to assisting you in the review process of the Fiscal Year 2022-2023 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	Joe.Lacascia@mypolkcitey.org
Vice Mayor	Wayne Harper	Wayne.Harper@mypolkcitey.org
Commissioner	Randy Carroll	Randy.Carroll@mypolkcitey.org
Commissioner	Micheal T. Blethen	Micheal.Blethen@mypolkcitey.org
Commissioner	Charles Nichols	Charles.Nichols@mypolkcitey.org

City Management

City Manager	Patricia Jackson	Patricia.Jackson@mypolkcitey.org
Assistant City Manager	Sheandolen Dunn	Sheandolen.Dunn@mypolkcitey.org
Finance Director	Joanna Knowles	Joanna.Knowles@mypolkcitey.org
Development Srvcs Director	Kathy Delp	Kathy.Delp@mypolkcitey.org
Public Works Director	Keith McVeigh	Keith.Mcveigh@mypolkcitey.org
Librarian	Hannah Ulloha	Hannah.Ulloha@mypolkcitey.org
Utility Billing Supervisor	Chasity Guinn	Chasity.Guinn@mypolkcitey.org
Utility Op Superintendent	Rick Jiles	Rick.Jiles@mypolkcitey.org

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



BUDGET SUMMARY
POLK CITY - FISCAL YEAR 2022 - 2023
THE PROPOSED OPERATING BUDGET EXPENDITURES OF POLK CITY ARE 8.1%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	<u>GENERAL FUND</u>	<u>ENTERPRISE FUND</u>	<u>TOTAL</u>
CASH CARRYFORWARD	\$ 134,000	\$ 672,744	\$ 806,744
ESTIMATED REVENUES			
Ad Valorem Taxes	Millage Per \$ 1,195,430	\$	\$ 1,195,430
Local Option, Use & Fuel Taxes	\$1000 \$ 181,523	\$	\$ 181,523
Utility Taxes	5.5000 \$ 215,467	\$ 1,351	\$ 216,818
Communication Services Taxes	\$ 209,948	\$	\$ 209,948
Local Business Taxes	\$ 7,346	\$	\$ 7,346
Building Permits	\$ 329,300	\$	\$ 329,300
Franchise Fees	\$ 108,561	\$	\$ 108,561
Other Permits and Fees	\$ -	\$ 56,810	\$ 56,810
Grants and Aids	\$ 625,000	\$	\$ 625,000
Intergovernmental Revenue	\$ 318,967	\$	\$ 318,967
Grants from other Local Units	\$ 50,567	\$	\$ 50,567
Charges For Services	\$ 473,528	\$ 2,599,419	\$ 3,072,947
Transportation User Fees	\$ 16,304	\$	\$ 16,304
Culture/Recreation	\$ 3,500	\$	\$ 3,500
Fines & Forfeitures	\$ 8,000	\$	\$ 8,000
Other Judgments, Fines, Forfeitures	\$ -	\$ 64,817	\$ 64,817
Interest and Other Earnings	\$ 2,000	\$ 2,119	\$ 4,119
Rents and Royalties	\$ 6,800	\$	\$ 6,800
Contributions & Donations from Private Sources	\$ 2,000	\$	\$ 2,000
Other Miscellaneous Revenues	\$ 3,500	\$	\$ 3,500
TOTAL SOURCES	\$ 3,891,742	\$ 3,397,260	\$ 7,289,002
Intragovernmental Transfers In	\$ 100,000	\$ -	\$ 100,000
Fund Balances/Reserves/Net Assets	\$ -	\$	\$ -
Special Revenue Impact Fees	\$ 41,480	\$ 125,240	\$ 166,720
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 4,033,222	\$ 3,522,500	\$ 7,555,722
EXPENDITURES			
Culture and Recreation	\$ 271,961	\$ -	\$ 271,961
General Government	\$ 677,238	\$ -	\$ 677,238
Other Uses	\$ 247,421	\$ 235,589	\$ 483,010
Physical Environment	\$ 497,502	\$ 1,613,091	\$ 2,110,593
Public Safety	\$ 635,519	\$ -	\$ 635,519
Transportation	\$ 778,761	\$ -	\$ 778,761
Debt Service	\$ 119,811	\$ 775,837	\$ 895,648
Capital Outlay	\$ 701,500	\$ 672,744	\$ 1,374,244
TOTAL EXPENDITURES	\$ 3,929,713	\$ 3,297,261	\$ 7,226,974
Transfers Out	\$ -	\$ 100,000	\$ 100,000
Fund Balances/Reserves/Net Assets	\$ 62,028	\$ -	\$ 62,028
Special Revenue Impact Fee Expenditures	\$ 41,480	\$ 125,240	\$ 166,720
TOTAL APPROPRIATED EXPENDITURES, OTHER USES AND RESERVES	\$ 4,033,222	\$ 3,522,500	\$ 7,555,722

Polk City Budget Summary

<u>Account</u>			<u>FY22</u>		<u>05/27/2022 YTD</u>	<u>FY23 - Dept</u>	<u>FY23-</u>
<u>Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 -</u>	<u>Budget</u>	<u>Actual</u>	<u>Requested</u>	<u>Proposed</u>
GENERAL FUND CASH CARRYFORWARD		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,000
GENERAL FUND REVENUES							
01-311-000	AD VALOREM TAXES	\$ 1,054,782	\$ 1,055,018	\$ 1,051,938	\$ 1,195,430	\$ 1,195,430	\$ 1,195,430
01-312-000	LOCAL OPTION, USE & FUEL TAXES	\$ 172,546	\$ 165,428	\$ 85,079	\$ 181,523	\$ 181,523	\$ 181,523
01-314-000	UTILITY TAX	\$ 217,204	\$ 199,985	\$ 118,024	\$ 215,467	\$ 215,467	\$ 215,467
01-315-000	COMMUNICATIONS SERVICES TAX	\$ 204,467	\$ 189,274	\$ 103,483	\$ 209,948	\$ 209,948	\$ 209,948
01-316-000	LOCAL BUSINESS TAX	\$ 12,062	\$ 7,533	\$ 3,325	\$ 7,346	\$ 7,346	\$ 7,346
01-322-000	BUILDING PERMITS	\$ 170,640	\$ 182,400	\$ 57,894	\$ 329,300	\$ 329,300	\$ 329,300
01-323-000	FRANCHISE FEES	\$ 123,666	\$ 117,641	\$ 60,497	\$ 108,561	\$ 108,561	\$ 108,561
01-329-000	OTHER PERMITS AND FEES	\$ 2,720	\$ 1,350	\$ 10,555	\$ -	\$ -	\$ -
01-331-000	GRANTS & AIDS - FEDERAL	\$ 2,421	\$ 650,000	\$ -	\$ 625,000	\$ 625,000	\$ 625,000
01-334-000	GRANTS & AIDS - STATE	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -
01-335-000	INTERGOVERNMENTAL REVENUE	\$ 248,643	\$ 266,595	\$ 154,826	\$ 302,800	\$ 318,967	\$ 318,967
01-337-000	GRANTS FROM OTHER LOCAL UNITS	\$ 61,258	\$ 31,990	\$ 50,567	\$ 50,567	\$ 50,567	\$ 50,567
01-340-000	CHARGES FOR SERVICES	\$ 380,536	\$ 387,945	\$ 264,130	\$ 473,528	\$ 473,528	\$ 473,528
01-344-000	TRANSPORTATION USER FEES	\$ 17,873	\$ 16,304	\$ 8,936	\$ 16,304	\$ 16,304	\$ 16,304
01-347-000	CULTURE/RECREATION	\$ 5,210	\$ 5,500	\$ 2,217	\$ 3,500	\$ 3,500	\$ 3,500
01-351-000	FINES & FORFEITURES	\$ 43,142	\$ 9,000	\$ 6,818	\$ 8,000	\$ 8,000	\$ 8,000
01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES	\$ 181	\$ 100	\$ 93	\$ -	\$ -	\$ -
01-361-000	INTEREST AND OTHER EARNINGS	\$ 277	\$ 523	\$ 844	\$ 2,000	\$ 2,000	\$ 2,000
01-362-000	RENTS AND ROYALTIES	\$ 5,549	\$ 3,050	\$ 6,400	\$ 6,800	\$ 6,800	\$ 6,800
01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ 15	\$ -	\$ 12,067	\$ -	\$ -	\$ -
01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE	\$ 2,048	\$ 3,405	\$ 2,154	\$ 2,000	\$ 2,000	\$ 2,000
01-369-000	OTHER MISCELLANEOUS REVENUES	\$ 14,157	\$ 7,400	\$ 2,508	\$ 3,500	\$ 3,500	\$ 3,500
01-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ 155,000	\$ 130,000	\$ -	\$ 135,000	\$ 100,000	\$ 100,000
01-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-387-000	INTRAGOVERNMENTAL TRANSFERS - LOAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GENERAL FUND REVENUES		\$ 2,894,533	\$ 3,430,441	\$ 2,002,357	\$ 3,876,574	\$ 3,857,742	\$ 3,857,742
TOTAL GENERAL FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:		\$ 2,894,533	\$ 3,430,441	\$ 2,002,357	\$ 3,876,574	\$ 3,991,742	\$ 3,991,742
GENERAL FUND EXPENDITURES							
01-511-000	LEGISLATIVE	\$ 20,489	\$ 33,790	\$ 15,606	\$ 31,490	\$ 31,490	\$ 31,490
01-512-000	EXECUTIVE	\$ 299,181	\$ 370,373	\$ 197,918	\$ 413,240	\$ 387,597	\$ 387,597
01-514-000	LEGAL COUNSEL	\$ 77,380	\$ 55,000	\$ 28,432	\$ 56,000	\$ 60,000	\$ 60,000
01-515-000	COMPREHENSIVE PLANNING	\$ 25,000	\$ 58,000	\$ 22,500	\$ 32,000	\$ 30,000	\$ 30,000
01-516-000	FINANCE AND ACCOUNTING	\$ 163,649	\$ 148,740	\$ 67,701	\$ 155,689	\$ 168,151	\$ 168,151

Polk City Budget Summary

01-517-000 DEBT SERVICE PAYMENTS \$ 119,811 \$ 119,812 \$ 79,874 \$ 119,811 \$ 119,811

GENERAL FUND EXPENDITURES con't

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22</u>			<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
			<u>FY22 - Budget</u>	<u>05/27/2022 YTD Actual</u>			
01-521-000	LAW ENFORCEMENT	\$ 134,622	\$ 218,201	\$ 129,225	\$ 238,727	\$ 219,859	
01-524-000	BUILDING AND ZONING	\$ 240,983	\$ 257,764	\$ 102,288	\$ 271,084	\$ 372,180	
01-529-000	CODE ENFORCEMENT	\$ 47,909	\$ 58,039	\$ 32,457	\$ 51,185	\$ 62,480	
01-534-000	REFUSE/SANITATION	\$ 288,095	\$ 282,688	\$ 204,790	\$ 367,052	\$ 367,052	
01-538-000	STORMWATER	\$ 11,454	\$ 25,600	\$ 1,341	\$ 15,450	\$ 15,450	
01-539-000	GEN GOV'T BUILDINGS	\$ 142,514	\$ 153,900	\$ 58,109	\$ 101,000	\$ 115,000	
01-541-000	ROADS & STREETS	\$ 458,608	\$ 1,205,084	\$ 258,935	\$ 1,221,818	\$ 1,440,761	
01-571-000	LIBRARY	\$ 141,700	\$ 201,148	\$ 85,828	\$ 178,992	\$ 179,261	
01-572-000	PARKS	\$ 45,716	\$ 54,500	\$ 24,788	\$ 72,500	\$ 70,500	
01-574-000	SPECIAL EVENTS - OPERATING EXPENSES	\$ 2,734	\$ 29,000	\$ 10,142	\$ 31,700	\$ 42,700	
01-590-000	NON-DEPARTMENTAL - OPERATING EXPENSES	\$ 130,408	\$ 220,127	\$ 1,850,501	\$ 303,251	\$ 309,449	
TOTAL GENERAL FUND EXPENDITURES		\$ 2,350,253	\$ 3,491,765	\$ 3,170,435	\$ 3,660,989	\$ 3,991,742	

ENTERPRISE FUND CASH CARRYFORWARD \$ - \$ - \$ - \$ - \$ 672,744

ENTERPRISE FUND REVENUES

05-314-000	RTS - Water Utility Tax	\$ 1,668	\$ 258	\$ 171	\$ 171	\$ 1,351
05-325-000	SPECIAL ASSESSMENTS	\$ 70,956	\$ 60,464	\$ 14,999	\$ 17,179	\$ 46,810
05-329-000	OTHER PERMITS AND FEES	\$ 5,641	\$ 2,206	\$ 8,591	\$ 10,000	\$ 10,000
05-331-000	GRANTS & AIDS - FEDERAL	\$ 1,998,323	\$ -	\$ -	\$ -	\$ -
05-334-000	GRANTS & AIDS - STATE	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-000	CHARGES FOR SERVICES	\$ 2,544,709	\$ 2,674,512	\$ 1,507,186	\$ 2,599,419	\$ 2,599,419
05-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES	\$ 40,413	\$ 53,555	\$ 40,401	\$ 64,817	\$ 64,817
05-361-000	INTEREST INCOME	\$ 126	\$ 322	\$ 520	\$ 2,119	\$ 2,119
05-365-000	SALE OF SURPLUS MATERIALS AND SCRAP	\$ -	\$ -	\$ -	\$ -	\$ -
05-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-000	OTHER MISCELLANEOUS INCOME	\$ 2,792	\$ -	\$ 1,446	\$ -	\$ -
05-381-000	INTRAGOVERNMENTAL TRANSFERS IN	\$ -	\$ 170,590	\$ -	\$ -	\$ -
05-385-000	BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
05-386-000	INTRAGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ENTERPRISE FUND REVENUES		\$ 4,664,628	\$ 2,961,907	\$ 1,573,313	\$ 2,693,705	\$ 2,724,516

TOTAL ENTERPRISE FUND ESTIMATED REVENUES AND CASH CARRYFORWARD: \$ 4,664,628 \$ 2,961,907 \$ 1,573,313 \$ 2,693,705 \$ 3,397,260

Polk City Budget Summary

ENTERPRISE FUND EXPENDITURES

05-518-000	WATER ADMINISTRATION	\$ -	\$ -	\$ -	\$ 198,698	\$ 217,098
05-533-000	WATER OPERATIONS	\$ 836,571	\$ 1,030,048	\$ 438,114	\$ 784,879	\$ 930,006
05-535-000	SEWER OPERATIONS	\$ 1,123,933	\$ 1,566,455	\$ 750,816	\$ 2,222,193	\$ 1,914,568
05-590-000	NON-DEPARTMENTAL	\$ 313,223	\$ 371,604	\$ 1,871,301	\$ -	\$ 335,589
TOTAL ENTERPRISE FUND EXPENDITURES		\$ 2,273,727	\$ 2,968,107	\$ 3,060,231	\$ 3,205,769	\$ 3,397,261

GFIF SPECIAL REVENUE FUND CASH CARRYFORWARD

\$ -	\$ -	\$ -	\$ -	\$ -
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GFIF SPECIAL REVENUES

08-324-000	IMPACT FEES	\$ 120,796	\$ 227,230	\$ 31,086	\$ 41,480	\$ 41,480
		\$ 120,796	\$ 227,230	\$ 31,086	\$ 41,480	\$ 41,480

TOTAL GFIF SPECIAL REVENUE FUND ESTIMATED REVENUES AND CASH CARRYFORWARD:

\$ 120,796	\$ 227,230	\$ 31,086	\$ 41,480	\$ 41,480
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GFIF SPECIAL REVENUES EXPENDITURES

08-521-000	POLICE IMPACT FEES	\$ -	\$ 38,789	\$ -	\$ 7,347	\$ 7,347
08-522-000	FIRE IMPACT FEES	\$ -	\$ 20,754	\$ -	\$ 3,922	\$ 3,922
08-539-000	FACILITIES IMPACT FEES	\$ -	\$ 105,130	\$ -	\$ 9,799	\$ 9,799
08-572-000	PARKS IMPACT FEES	\$ -	\$ 62,557	\$ -	\$ 20,412	\$ 20,412
TOTAL GFIF FUND EXPENDITURES		\$ -	\$ 227,230	\$ -	\$ 41,480	\$ 41,480

TOTAL EFIF SPECIAL REVENUES FUND ESTIMATED EFIF SPECIAL REVENUE FUND CASH CARRYFORWARD

\$ -	\$ -	\$ -	\$ -	\$ -
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EFIF SPECIAL REVENUES

09-324-000	IMPACT FEES	\$ 226,483	\$ 370,562	\$ 61,139	\$ 125,240	\$ 125,240
		\$ 226,483	\$ 370,562	\$ 61,139	\$ 125,240	\$ 125,240

EFIF SPECIAL REVENUES EXPENDITURES

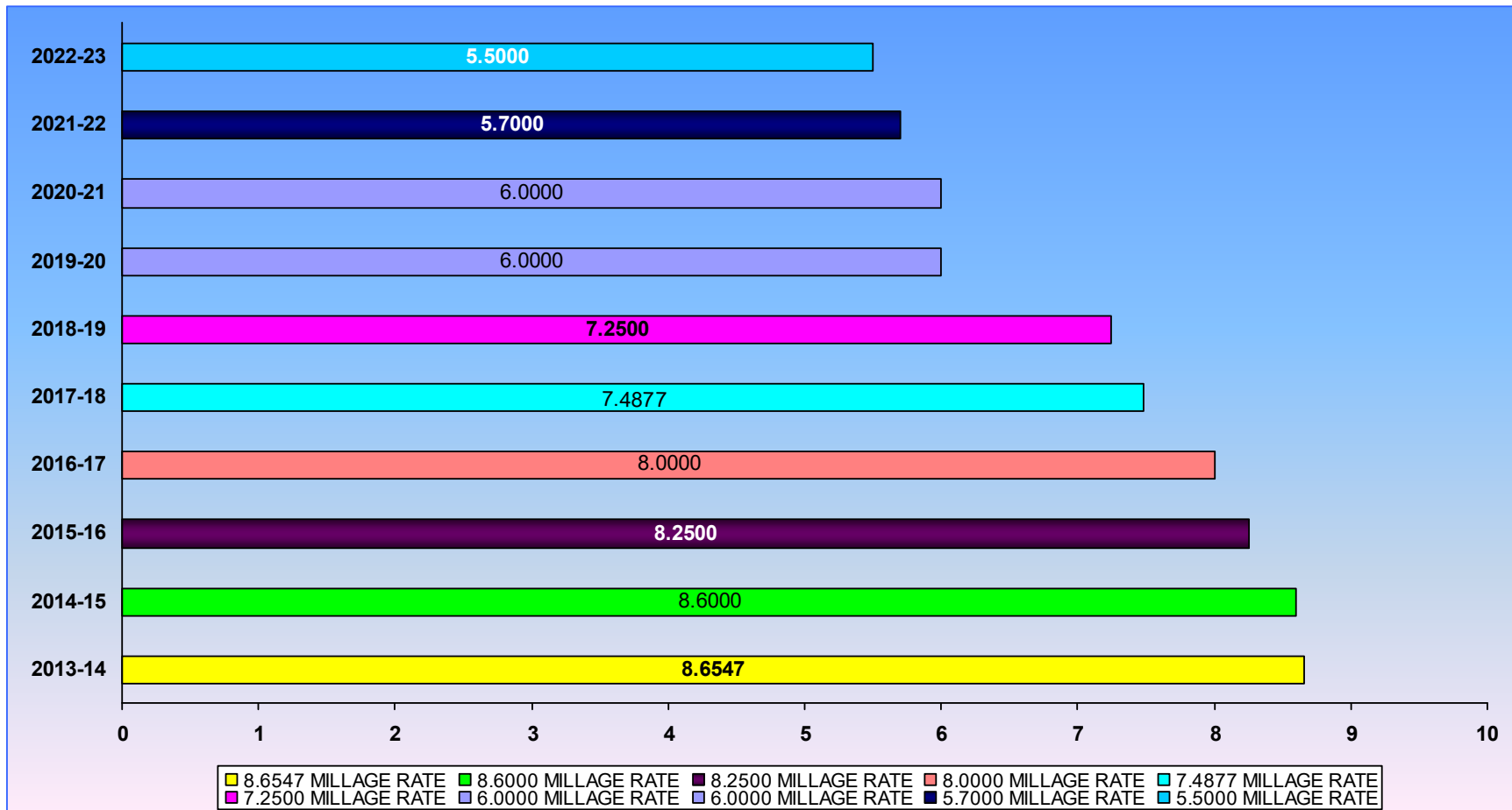
09-533-000	WATER IMPACT FEES	\$ 3,126	\$ 105,058	\$ 13,120	\$ 35,440	\$ 35,440
09-535-000	SEWER IMPACT FEES	\$ 4,415	\$ 265,504	\$ -	\$ 89,800	\$ 89,800
TOTAL EFIF FUND EXPENDITURES		\$ 7,541	\$ 370,562	\$ 13,120	\$ 125,240	\$ 125,240

<u>Account Number</u>	<u>Account Description</u>	<u>FY22</u>				
		<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>05/27/2022 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
	CITY WIDE CASH CARRYFORWARD	\$ -	\$ -	\$ -	\$ -	\$ 806,744
	CITY WIDE REVENUE TOTALS	\$ 7,906,439	\$ 6,990,140	\$ 3,667,894	\$ 6,736,999	\$ 6,748,978
	CITY WIDE EXPENDITURE TOTALS	\$ 4,623,980	\$ 6,459,873	\$ 6,230,666	\$ 7,033,479	\$ 7,555,722
				\$ (2,562,772)	\$ (296,480)	\$ (0)

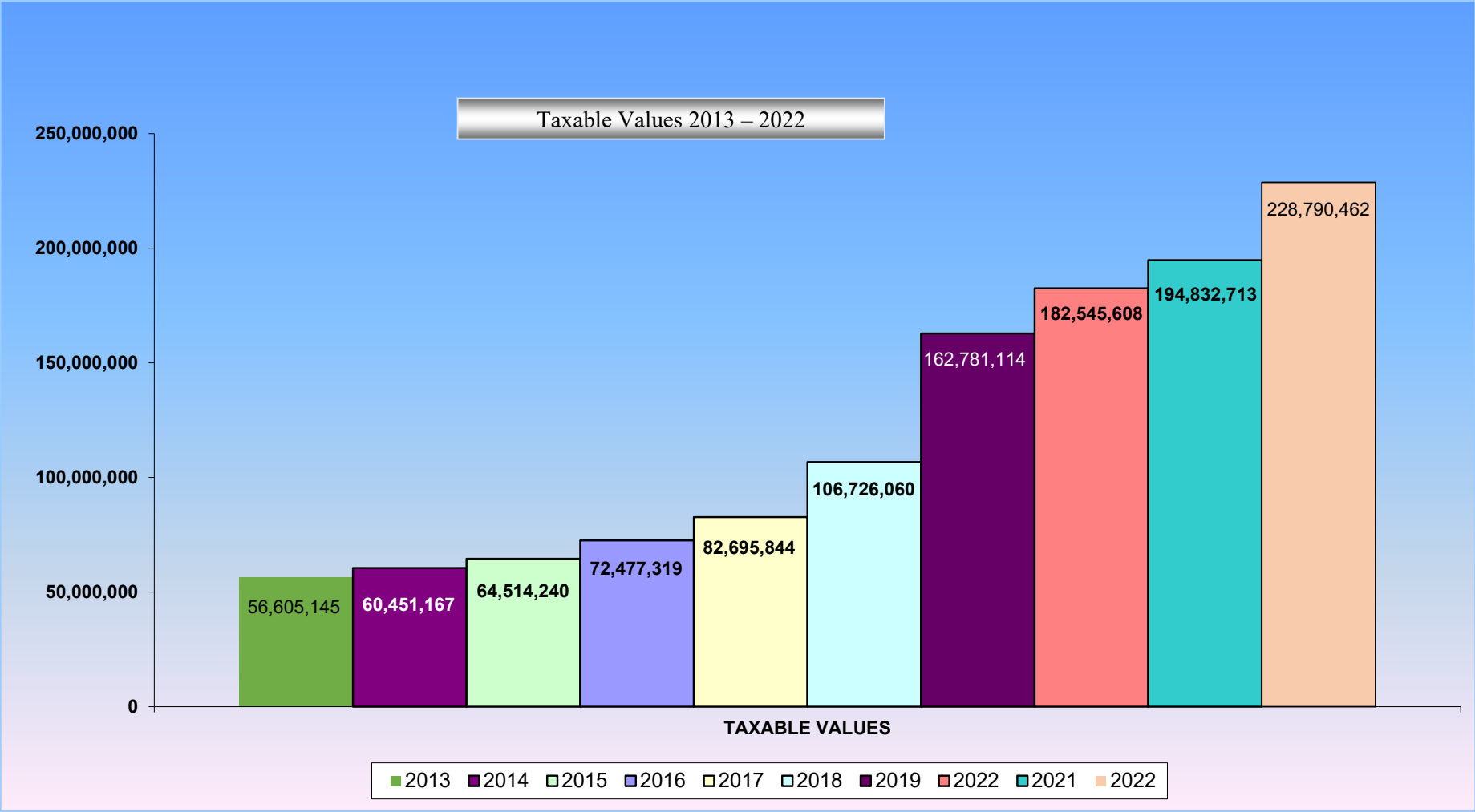
GRAPHS



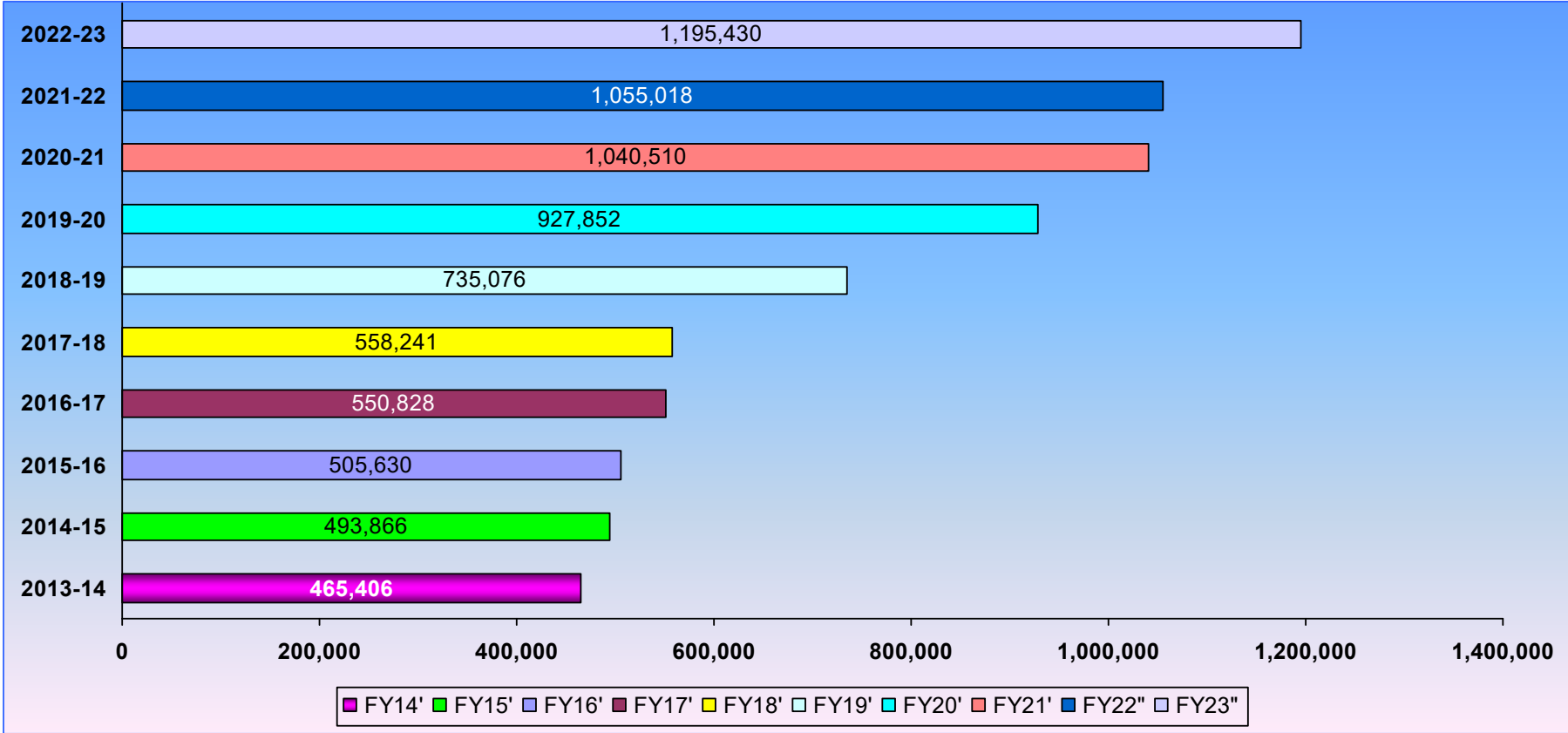
POLK CITY TEN-YEAR MILLAGE RATE HISTORY



POLK CITY
CHANGE IN TAXABLE VALUES



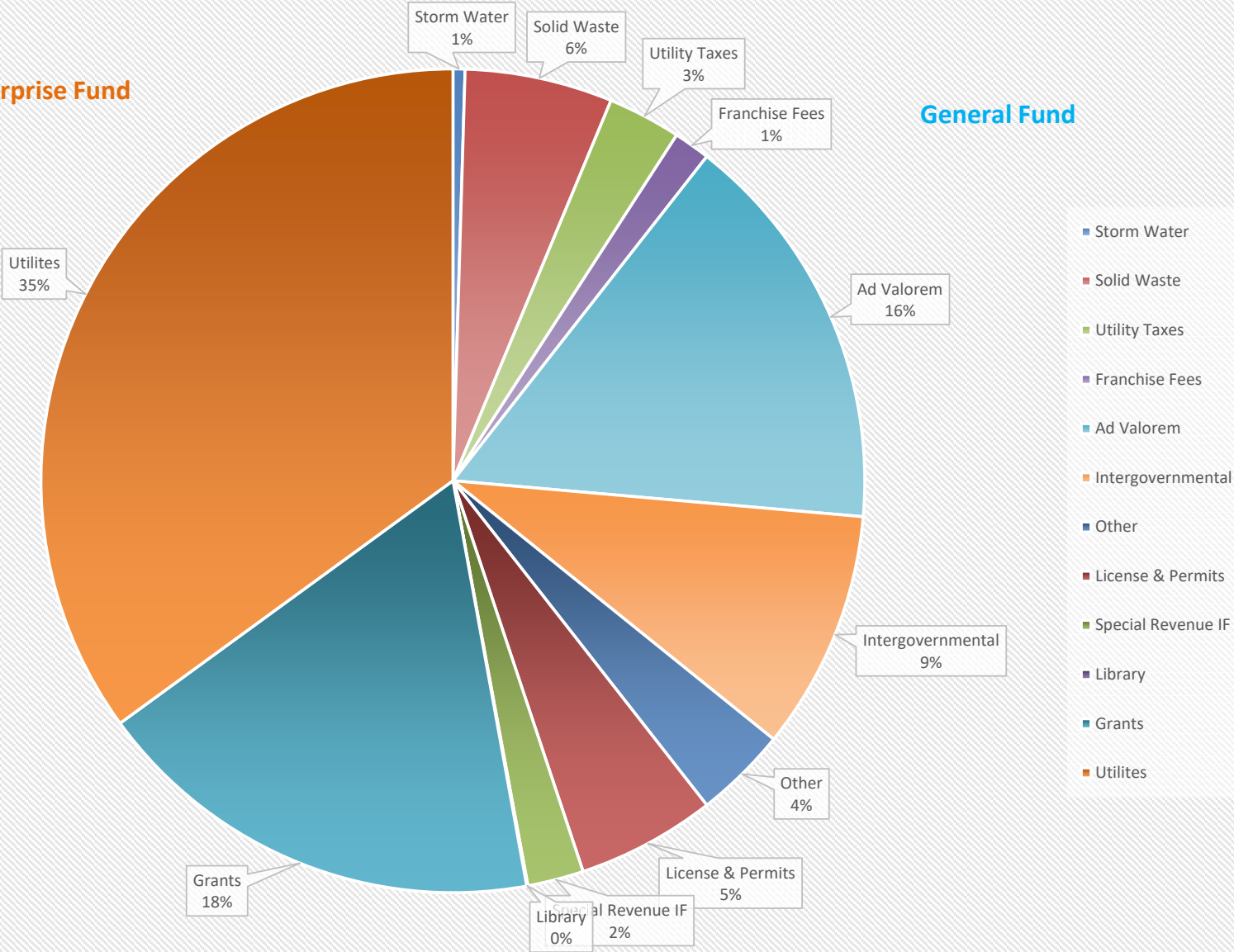
POLK CITY
TEN-YEAR BUDGETED AD VALOREM TAX
REVENUE HISTORY



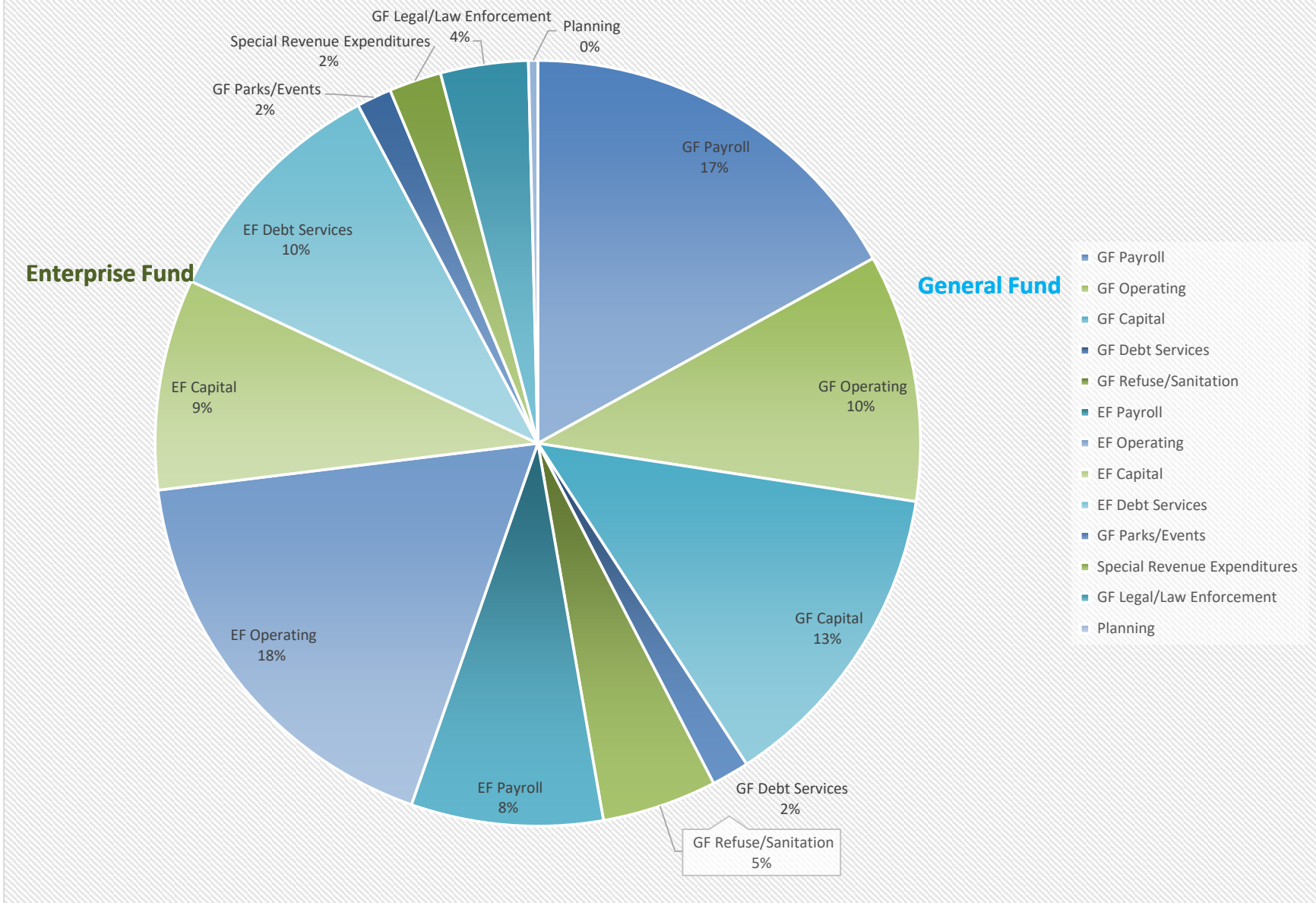
Polk City FY23 Revenue Projections

Enterprise Fund

General Fund



Polk City FY23 Expense Projections



GENERAL FUND

Revenues



Polk City FY2023 General Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 -</u>			<u>FY23 - Dept</u>	<u>FY23 -</u>
		<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>05/19/2021 YTD Actual</u>	<u>Requested</u>	<u>Proposed</u>
01-311-000	AD VALOREM TAXES					
01-311-100	Ad Valorem Taxes	\$ 1,054,782	\$ 1,055,018	\$ 1,051,938	\$ 1,195,430	\$ 1,195,430
		\$ 1,054,782	\$ 1,055,018	\$ 1,051,938	\$ 1,195,430	\$ 1,195,430
01-312-000	LOCAL OPTION, USE & FUEL TAXES					
01-312-300	9th Cent Gas Tax	\$ 15,697	\$ 13,968	\$ 8,356	\$ 16,713	\$ 16,713
01-312-400	Local Option Gas Tax	\$ 96,109	\$ 92,977	\$ 46,789	\$ 100,883	\$ 100,883
01-312-410	New Local Option Gas Tax	\$ 60,740	\$ 58,483	\$ 29,934	\$ 63,927	\$ 63,927
		\$ 172,546	\$ 165,428	\$ 85,079	\$ 181,523	\$ 181,523
01-314-000	UTILITY TAX					
01-314-100	Electric	\$ 134,864	\$ 120,630	\$ 70,083	\$ 123,172	\$ 123,172
01-314-300	Water - Utilities	\$ 64,798	\$ 70,443	\$ 31,177	\$ 74,824	\$ 74,824
01-314-301	Water - Readiness to Serve	\$ 7,073	\$ -	\$ 6,471	\$ 6,471	\$ 6,471
01-314-400	Gas	\$ 10,469	\$ 8,912	\$ 10,293	\$ 11,000	\$ 11,000
		\$ 217,204	\$ 199,985	\$ 118,024	\$ 215,467	\$ 215,467
01-315-000	COMMUNICATIONS SERVICES TAX					
01-315-100	Communications Services Tax	\$ 204,467	\$ 189,274	\$ 103,483	\$ 209,948	\$ 209,948
		\$ 204,467	\$ 189,274	\$ 103,483	\$ 209,948	\$ 209,948
01-316-000	LOCAL BUSINESS TAX					
01-316-100	Local Business Licenses	\$ 10,126	\$ 7,100	\$ 3,080	\$ 7,100	\$ 7,100
01-316-102	County Business Tax	\$ 1,936	\$ 433	\$ 245	\$ 246	\$ 246
		\$ 12,062	\$ 7,533	\$ 3,325	\$ 7,346	\$ 7,346
01-322-000	BUILDING PERMITS					
01-322-100	Building Permits	\$ 38,167	\$ 55,000	\$ 19,081	\$ 100,000	\$ 100,000
01-322-101	Bldg Permit - Plan Checking	\$ 23,655	\$ 5,250	\$ 8,628	\$ 5,775	\$ 5,775
01-322-102	Bldg Permit - Admin Fee	\$ 4,850	\$ 1,000	\$ 2,360	\$ 1,500	\$ 1,500
01-322-103	Bldg Permit - Electrical	\$ 8,400	\$ 6,250	\$ 3,025	\$ 6,875	\$ 6,875
01-322-104	Bldg Permit - Plumbing	\$ 7,025	\$ 6,250	\$ 2,400	\$ 6,875	\$ 6,875
01-322-105	Bldg Permit - Mechanical	\$ 8,450	\$ 6,250	\$ 3,275	\$ 6,875	\$ 6,875
01-322-106	Bldg Permit - T Pole	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-107	Bldg Permit - Cert of Occupancy	\$ 1,860	\$ 1,500	\$ 180	\$ 500	\$ 500
01-322-108	Bldg Permit - Inspections	\$ 78,177	\$ 100,900	\$ 18,945	\$ 200,900	\$ 200,900
01-322-109	Bldg Permit - Demolition	\$ 56	\$ -	\$ -	\$ -	\$ -
01-322-110	Bldg Permit - Sign Fee	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-111	Bldg Permit - Gas	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-190	Impact Fee Retainage	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-200	DCA Radon - Retainage	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-300	BCAIB - Retainage	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-400	Variance Request Fees	\$ -	\$ -	\$ -	\$ -	\$ -
01-322-500	Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Account Number</u>	<u>Account Description</u>	<u>FY22 -</u>			<u>FY23 - Dept</u>	<u>FY23 -</u>
		<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>05/19/2021 YTD Actual</u>	<u>Requested</u>	<u>Proposed</u>
		\$ 170,640	\$ 182,400	\$ 57,894	\$ 329,300	\$ 329,300
01-323-000	FRANCHISE FEES					
01-323-100	Electric	\$ 84,382	\$ 75,000	\$ 31,466	\$ 58,000	\$ 58,000
01-323-300	Solid Waste	\$ 39,284	\$ 42,641	\$ 29,031	\$ 50,561	\$ 50,561
		\$ 123,666	\$ 117,641	\$ 60,497	\$ 108,561	\$ 108,561
01-329-000	OTHER PERMITS AND FEES					
01-329-100	Contractor's Registration	\$ 20	\$ -	\$ -	\$ -	\$ -
01-329-210	Yard Sale Permits	\$ -	\$ -	\$ -	\$ -	\$ -
01-329-200	Other Lic./Fees/Permits	\$ -	\$ -	\$ 30	\$ -	\$ -
01-329-220	Site Plan Reviews	\$ 2,700	\$ 1,350	\$ 10,525	\$ -	\$ -
		\$ 2,720	\$ 1,350	\$ 10,555	\$ -	\$ -
01-331-000	GRANTS & AIDS - FEDERAL					
01-331-391	FEMA Grant	\$ -	\$ -	\$ -	\$ -	\$ -
01-331-400	FEMA Federal Reimb - Irma 2017	\$ 2,421	\$ -	\$ -	\$ -	\$ -
01-331-500	CDBG - Community Development Block Grant	\$ -	\$ 650,000	\$ -	\$ 625,000	\$ 625,000
01-331-700	FRDAP Grants	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 2,421	\$ 650,000	\$ -	\$ 625,000	\$ 625,000
01-334-000	GRANTS & AIDS - STATE					
01-334-201	Justice Assistance Grant (JAG)	\$ -	\$ -	\$ -	\$ -	\$ -
01-334-400	FEMA State Reimb - Irma 2017	\$ 135	\$ -	\$ -	\$ -	\$ -
01-334-900	CIBR Grants	\$ -	\$ -	\$ -	\$ -	\$ -
01-334-910	DEO Community Planning Assistance Grant	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 135	\$ -	\$ -	\$ -	\$ -
01-335-000	INTERGOVERNMENTAL REVENUE					
01-335-120	MRS - State Sales Tax	\$ 63,210	\$ 67,296	\$ 39,143	\$ 72,296	\$ 86,379
01-335-122	SRS - 8th Cent. Motor Fuel Tax	\$ 18,071	\$ 19,652	\$ 10,526	\$ 19,652	\$ 21,733
01-335-123	MRS - Municipal Fuel Tax	\$ 8	\$ 8	\$ 5	\$ 8	\$ 12
01-335-140	Mobile Home License	\$ 6,349	\$ 5,184	\$ 5,170	\$ 5,636	\$ 5,636
01-335-150	Alcoholic Beverage License	\$ 1,224	\$ 1,027	\$ -	\$ 1,027	\$ 1,027
01-335-180	Half-Cent Sales Tax	\$ 159,781	\$ 173,428	\$ 99,983	\$ 204,181	\$ 204,181
		\$ 248,643	\$ 266,595	\$ 154,826	\$ 302,800	\$ 318,967
01-337-000	GRANTS FROM OTHER LOCAL UNITS					
01-337-100	Library Coop Funding	\$ 61,258	\$ 31,990	\$ 50,567	\$ 50,567	\$ 50,567
01-337-700	Library Grants	\$ -	\$ -	\$ -	\$ -	\$ -
01-337-800	Municipal Board of Examiners Funds	\$ -	\$ -	\$ -	\$ -	\$ -
01-337-850	Polk County - Cares Act COVID-19	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 61,258	\$ 31,990	\$ 50,567	\$ 50,567	\$ 50,567
01-340-000	CHARGES FOR SERVICES					
01-340-400	Solid Waste	\$ 345,659	\$ 353,360	\$ 243,413	\$ 437,790	\$ 437,790
01-340-700	Stormwater Utility Fees	\$ 34,603	\$ 34,585	\$ 20,707	\$ 35,738	\$ 35,738
01-340-900	Notary Fees	\$ 275	\$ -	\$ 10	\$ -	\$ -
		\$ 380,536	\$ 387,945	\$ 264,130	\$ 473,528	\$ 473,528

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/19/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
01-344-000	TRANSPORTATION USER FEES					
01-344-900	FDOT Maintenance Agreement	\$ 17,873	\$ 16,304	\$ 8,936	\$ 16,304	\$ 16,304
		\$ 17,873	\$ 16,304	\$ 8,936	\$ 16,304	\$ 16,304
01-347-000	CULTURE/RECREATION					
01-347-100	Library Income	\$ 5,210	\$ 5,500	\$ 2,217	\$ 3,500	\$ 3,500
		\$ 5,210	\$ 5,500	\$ 2,217	\$ 3,500	\$ 3,500
01-351-000	FINES & FORFEITURES					
01-351-110	Police Fines	\$ 5,496	\$ 4,000	\$ 2,809	\$ -	\$ -
01-351-200	Fines, Penalties, and Forfeitures	\$ 17,631	\$ 5,000	\$ 4,008	\$ 8,000	\$ 8,000
01-351-300	Code Enforcement Fines	\$ 20,016	\$ -	\$ -	\$ -	\$ -
		\$ 43,142	\$ 9,000	\$ 6,818	\$ 8,000	\$ 8,000
01-359-000	OTHER JUDGEMENTS, FINES, FORFEITURES					
01-359-100	Other Fines and/or Forfeitures	\$ 116	\$ -	\$ 66	\$ -	\$ -
01-359-200	Non Sufficient Funds	\$ -	\$ -	\$ 27	\$ -	\$ -
01-359-300	Late Fees	\$ 66	\$ 100	\$ -	\$ -	\$ -
		\$ 181	\$ 100	\$ 93	\$ -	\$ -
01-361-000	INTEREST AND OTHER EARNINGS					
01-361-100	Interest Income	\$ 72	\$ -	\$ -	\$ -	\$ -
01-361-200	Interest/Dividends FL SAFE	\$ 205	\$ 523	\$ 844	\$ 2,000	\$ 2,000
		\$ 277	\$ 523	\$ 844	\$ 2,000	\$ 2,000
01-362-000	RENTS AND ROYALTIES					
01-362-100	Activity Center Rentals	\$ 1,350	\$ 550	\$ 2,100	\$ 2,000	\$ 2,000
01-362-200	Donald Bronson Community Center Rentals	\$ 4,199	\$ 2,500	\$ 4,300	\$ 4,800	\$ 4,800
		\$ 5,549	\$ 3,050	\$ 6,400	\$ 6,800	\$ 6,800
01-365-000	SALE OF SURPLUS MATERIALS AND SCRAP					
01-365-100	Sales of Surplus Property	\$ 15	\$ -	\$ 12,067	\$ -	\$ -
		\$ 15	\$ -	\$ 12,067	\$ -	\$ -
01-366-000	CONTRIBUTIONS & DONATIONS FROM PRIVATE SOURCES					
01-366-100	Private Donations	\$ -	\$ -	\$ 100	\$ -	\$ -
01-366-101	Private Donations - Christmas	\$ 2,000	\$ 1,800	\$ -	\$ 1,000	\$ 1,000
01-366-102	Private Donations - Halloween	\$ -	\$ 1,605	\$ 2,000	\$ 1,000	\$ 1,000
01-366-104	Private Donations - Music Festival	\$ -	\$ -	\$ -	\$ -	\$ -
01-366-110	Private Donations - Library	\$ 48	\$ -	\$ 54	\$ -	\$ -
01-366-200	Revenue from Brick Sales	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 2,048	\$ 3,405	\$ 2,154	\$ 2,000	\$ 2,000
01-369-000	OTHER MISCELLANEOUS REVENUES					
01-369-100	Misc. Income	\$ 6,232	\$ 300	\$ 1,609	\$ 500	\$ 500
01-369-101	Misc - Copies and Faxes	\$ 2	\$ -	\$ -	\$ -	\$ -
01-369-102	Misc - Collection Allowance	\$ 4,722	\$ 5,000	\$ 214	\$ 2,000	\$ 2,000
01-369-103	Misc - Records Requests	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-110	Refund of Overpayments	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-111	Misc - Cash Drawer Overage	\$ -	\$ -	\$ -	\$ -	\$ -

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 -</u>	<u>FY23 - Dept</u>	<u>FY23 -</u>
				<u>05/19/2021</u>	<u>Requested</u>	<u>Proposed</u>
				<u>YTD Actual</u>		
01-369-120	Misc - Christmas	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-130	Misc - Halloween	\$ -	\$ -	\$ 40	\$ -	\$ -
01-369-140	Misc - City Wide Yard Sale	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-140	Misc - Music Festival	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-190	Misc - Van Fleet Cycling Challenge	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-195	Misc - Ridge League Dinner	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-200	Transfer From Street Funds	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-400	Insurance Proceeds	\$ 1,451	\$ 1,400	\$ -	\$ -	\$ -
01-369-401	Insurance - Claims	\$ -	\$ -	\$ -	\$ -	\$ -
01-369-500	Refund of State Gas Tax	\$ 1,749	\$ 700	\$ 645	\$ 1,000	\$ 1,000
		\$ 14,157	\$ 7,400	\$ 2,508	\$ 3,500	\$ 3,500
01-381-000	INTRAGOVERNMENTAL TRANSFERS IN					
01-381-400	Transfer From Enterprise Fund	\$ 155,000	\$ 130,000	\$ -	\$ 100,000	\$ 100,000
01-381-900	Cash Carry Forward	\$ -	\$ -	\$ -	\$ 35,000	\$ 134,000
		\$ 155,000	\$ 130,000	\$ -	\$ 135,000	\$ 234,000
01-385-000	BOND PROCEEDS					
01-385-100	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
01-386-000	INTRAGOVERNMENTAL TRANSFERS					
01-386-100	USDA Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
01-387-000	INTRAGOVERNMENTAL TRANSFERS					
01-387-100	Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL GENERAL FUND REVENUES	\$ 2,894,533	\$ 3,430,441	\$ 2,002,357	\$ 3,876,574	\$ 3,991,742

GENERAL FUND

Expenditures



Legislative Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>		<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
				<u>05/27/2022 YTD Actual</u>			
01-511-100	LEGISLATIVE - PERSONNEL EXPENSES						
01-511-120	Regular Salary - Wages - Legislative	\$ 10,800	\$ 10,800	\$ 7,200	\$ 10,800	\$ 10,800	\$ 10,800
01-511-160	Bonuses and Gift Certificates - Legislat	\$ 2,707	\$ 2,725	\$ 2,707	\$ 2,725	\$ 2,725	\$ 2,725
01-511-210	Fica Taxes - Legislative	\$ 1,033	\$ 1,245	\$ 758	\$ 1,245	\$ 1,245	\$ 1,245
01-511-240	Worker's Compensation - Legislative	\$ 13	\$ 20	\$ 13	\$ 20	\$ 20	\$ 20
		<u>\$ 14,553</u>	<u>\$ 14,790</u>	<u>\$ 10,678</u>	<u>\$ 14,790</u>	<u>\$ 14,790</u>	<u>\$ 14,790</u>
01-511-300	LEGISLATIVE - OPERATING EXPENSES						
01-511-310	Professional Services - Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-511-400	Travel - Legislative	\$ 145	\$ 2,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
01-511-405	Training - Legislative	\$ -	\$ 3,000	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-511-408	Meeting Expense Allowance - Legislative	\$ -	\$ 500	\$ 150	\$ 500	\$ 500	\$ 500
01-511-470	Printing and Reproduction - Legislative	\$ -	\$ 500	\$ -	\$ 400	\$ 400	\$ 400
01-511-480	Promo Activities & Legal Ads - Legislati	\$ -	\$ 3,500	\$ 830	\$ 1,000	\$ 1,000	\$ 1,000
01-511-490	Other Current Charges - Legislative	\$ -	\$ 3,000	\$ 55	\$ 3,000	\$ 3,000	\$ 3,000
01-511-510	Office Supplies - Legislative	\$ -	\$ 500	\$ 52	\$ 500	\$ 500	\$ 500
01-511-520	Operating Supplies - Legislative	\$ 2,307	\$ 2,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-511-540	Books, Pub., Sub., & Memberships - Legis	\$ 3,484	\$ 4,000	\$ 3,841	\$ 3,800	\$ 3,800	\$ 3,800
		<u>\$ 5,936</u>	<u>\$ 19,000</u>	<u>\$ 4,928</u>	<u>\$ 16,700</u>	<u>\$ 16,700</u>	<u>\$ 16,700</u>
01-511-600	LEGISLATIVE - CAPITAL OUTLAY						
01-511-640	Machinery & Equipment - Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	DEPARTMENT TOTAL	<u>\$ 20,489</u>	<u>\$ 33,790</u>	<u>\$ 15,606</u>	<u>\$ 31,490</u>	<u>\$ 31,490</u>	<u>\$ 31,490</u>

Executive Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>		<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
				<u>05/27/2022</u>	<u>YTD Actual</u>		
01-512-100	EXECUTIVE - PERSONNEL EXPENSES						
01-512-120	Regular Salary - Wages - Executive	\$ 175,079	\$ 219,110	\$ 114,995	\$ 235,235	\$ 219,110	
01-512-130	Other Salaries and Wages - Executive	\$ 4,800	\$ 4,800.00	\$ 3,139	\$ 4,800	\$ 4,800	
01-512-140	Overtime - Executive	\$ -	\$ -	\$ -	\$ 525	\$ -	
01-512-160	Bonuses and Gift Certificates - Executive	\$ 28,695	\$ 36,000	\$ 30,915	\$ 31,000	\$ 32,000	
01-512-210	Fica Taxes - Executive	\$ 15,643	\$ 19,900	\$ 11,712	\$ 18,363	\$ 22,198	
01-512-220	Retirement Contribution - Executive	\$ 38,191	\$ 43,129	\$ 28,082	\$ 54,901	\$ 52,981	
01-512-230	Life & Health Insurance - Executive	\$ 19,238	\$ 20,999	\$ 1,400	\$ 37,993	\$ 25,137	
01-512-240	Worker's Compensation - Executive	\$ 205	\$ 335	\$ 226	\$ 423	\$ 372	
		\$ 281,851	\$ 344,273	\$ 190,468	\$ 383,240	\$ 356,597	
01-512-300	EXECUTIVE - OPERATING EXPENSES						
01-512-310	Professional Services - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	
01-512-400	Travel - Executive	\$ 5,464	\$ 3,000	\$ 212	\$ 5,000	\$ 5,000	
01-512-405	Training - Executive	\$ -	\$ 2,000	\$ 610	\$ 3,000	\$ 4,000	
01-512-408	Meeting Expense Allowance - Executive	\$ -	\$ 500	\$ 387	\$ 1,000	\$ 1,000	
01-512-410	Communication Services - Executive	\$ 1,308	\$ 1,400	\$ 701	\$ 1,400	\$ 1,400	
01-512-470	Printing and Reproduction - Executive	\$ 2,224	\$ 5,000	\$ 950	\$ 4,000	\$ 4,000	
01-512-480	Promo Activities & Legal Ads - Executive	\$ -	\$ 1,500	\$ 102	\$ 2,000	\$ 2,000	
01-512-490	Other Current Charges - Executive	\$ 2,611	\$ 4,000	\$ 258	\$ 4,000	\$ 4,000	
01-512-492	Recording & Other Fees - City Clerk	\$ -	\$ 1,500	\$ 36	\$ 1,500	\$ 1,500	
01-512-510	Office Supplies - Executive	\$ 584	\$ 2,000	\$ 485	\$ 2,600	\$ 2,600	
01-512-520	Operating Supplies - Executive	\$ 924	\$ 2,000	\$ 2,479	\$ 2,000	\$ 2,000	
01-512-540	Books, Pub., Sub., & Memberships - Execu	\$ 1,415	\$ 3,200	\$ 1,230	\$ 3,500	\$ 3,500	
		\$ 14,530	\$ 26,100	\$ 7,450	\$ 30,000	\$ 31,000	
01-512-600	EXECUTIVE - CAPITAL OUTLAY						
01-512-630	Improvements Other than Building - Execu	\$ 2,800	\$ -	\$ -	\$ -	\$ -	
01-512-640	Machinery & Equipment - Executive	\$ -	\$ -	\$ -	\$ -	\$ -	
01-512-660	Books, Pub.& Library Materials - Executi	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 2,800	\$ -	\$ -	\$ -	\$ -	
DEPARTMENT TOTAL		\$ 299,181	\$ 370,373	\$ 197,918	\$ 413,240	\$ 387,597	

Legal Counsel Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>	<u>FY23 - Dept</u>	<u>FY23-</u>
				<u>05/27/2022</u>	<u>Requested</u>	<u>Proposed</u>
01-514-300	LEGAL COUNSEL - OPERATING EXPENSES					
01-514-310	Professional Services - Legal Counsel	\$ 72,266	\$ 40,000	\$ 23,708	\$ 46,000	\$ 50,000
01-514-480	Promo Activities & Legal Ads - Legal Cou	\$ 5,114	\$ 15,000	\$ 4,725	\$ 10,000	\$ 10,000
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>\$ 28,432</u>	<u>\$ 56,000</u>	<u>\$ 60,000</u>
01-514-600	LEGAL COUNSEL - CAPITAL OUTLAY					
01-514-640	Machinery & Equipment - Legal Counsel	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	DEPARTMENT TOTAL	<u>\$ 77,380</u>	<u>\$ 55,000</u>	<u>\$ 28,432</u>	<u>\$ 56,000</u>	<u>\$ 60,000</u>

Comprehensive Planning Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>	<u>FY23 - Dept</u>	<u>FY23-</u>
				<u>05/27/2022</u>	<u>Requested</u>	<u>Proposed</u>
01-515-300	COMPREHENSIVE PLANNING - OPERATING EXPENSE					
01-515-310	Professional Services - Comp Planning	\$ 25,000	\$ 30,000	\$ 22,500	\$ 32,000	\$ 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>\$ 22,500</u>	<u>\$ 32,000</u>	<u>\$ 30,000</u>
	DEPARTMENT TOTAL	<u>\$ 25,000</u>	<u>\$ 58,000</u>	<u>\$ 22,500</u>	<u>\$ 32,000</u>	<u>\$ 30,000</u>

Finance and Accounting Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>		
				<u>05/27/2022 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
01-516-100	FINANCE AND ACCOUNTING - PERSONNEL EXPENSE					
01-516-120	Regular Salary - Wages - Fin & Acctng	\$ 93,315	\$ 98,145	\$ 48,493	\$ 98,336	\$ 107,099
01-516-140	Overtime - Fin & Acctng	\$ -	\$ 562	\$ 21	\$ 530	\$ 584
01-516-210	Fica Taxes - Fin & Acctng	\$ 6,108	\$ 7,551	\$ 3,043	\$ 7,563	\$ 8,193
01-516-220	Retirement Contribution - Fin & Acctng	\$ 9,612	\$ 10,680	\$ 5,466	\$ 11,775	\$ 12,756
01-516-230	Life & Health Insurance - Fin & Acctng	\$ 48,942	\$ 20,724	\$ 9,545	\$ 25,107	\$ 25,137
01-516-240	Worker's Compensation - Fin & Acctng	\$ 113	\$ 178	\$ 119	\$ 178	\$ 182
		<u>\$ 158,090</u>	<u>\$ 137,840</u>	<u>\$ 66,686</u>	<u>\$ 143,489</u>	<u>\$ 153,951</u>
01-516-300	FINANCE AND ACCOUNTING - OPERATING EXPENSE					
01-516-310	Professional Services - Fin & Acctng	\$ 2,250	\$ 2,000	\$ -	\$ 2,000	\$ 4,000
01-516-400	Travel - Fin & Acctng	\$ 200	\$ 1,500	\$ -	\$ 3,000	\$ 3,000
01-516-405	Training - Fin & Acctng	\$ -	\$ 2,000	\$ -	\$ 1,500	\$ 1,500
01-516-410	Communication Services - Fin & Acctng	\$ 792	\$ 800	\$ 413	\$ 850	\$ 850
01-516-470	Printing and Reproduction - Fin & Acctng	\$ -	\$ 750	\$ -	\$ 750	\$ 750
01-516-510	Office Supplies - Fin & Acctng	\$ 987	\$ 1,400	\$ 313	\$ 1,400	\$ 1,400
01-516-520	Operating Supplies - Fin & Acctng	\$ 966	\$ 2,000	\$ 109	\$ 2,000	\$ 2,000
01-516-540	Books, Pub., Sub., & Memberships - Fin &	\$ 364	\$ 450	\$ 180	\$ 700	\$ 700
		<u>\$ 5,559</u>	<u>\$ 10,900</u>	<u>\$ 1,015</u>	<u>\$ 12,200</u>	<u>\$ 14,200</u>
01-516-600	FINANCE AND ACCOUNTING - CAPITAL OUTLAY					
01-516-630	Improvements Other than Building - Fin &	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-640	Machinery & Equipment - Fin & Acctng	\$ -	\$ -	\$ -	\$ -	\$ -
01-516-660	Books, Pub.& Library Materials - Fin & A	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	DEPARTMENT TOTAL	<u>\$ 163,649</u>	<u>\$ 148,740</u>	<u>\$ 67,701</u>	<u>\$ 155,689</u>	<u>\$ 168,151</u>

Debt Service Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22 05/27/2022 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
01-517-700	DEBT SERVICE PAYMENTS					
01-517-710	Principal - CB & T Debt Service Pmts	\$ 79,619	\$ 82,189	\$ 54,758	\$ 85,082	\$ 85,082
01-517-720	Interest - CB & T Debt Service Pmts	\$ 40,192	\$ 37,623	\$ 25,115	\$ 34,730	\$ 34,730
01-517-733	Mandated Reserve - Debt Service Pmts	\$ -	\$ -	\$ -	\$ -	\$ -
		<hr/> \$ 119,811	<hr/> \$ 119,812	<hr/> \$ 79,874	<hr/> \$ 119,811	<hr/> \$ 119,811
	DEPARTMENT TOTAL	<hr/> \$ 119,811	<hr/> \$ 119,812	<hr/> \$ 79,874	<hr/> \$ 119,811	<hr/> \$ 119,811

Law Enforcement Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>	<u>FY23 - Dept</u>	<u>FY23-</u>
				<u>05/27/2022</u>		
01-521-300	LAW ENFORCEMENT - OPERATING EXPENSES					
01-521-305	Contract Labor - Law Enf	\$ 103,323	\$ 105,389	\$ 52,695	\$ 107,497	\$ 107,497
01-521-310	Professional Services - Law Enf	\$ 28,200	\$ 112,112	\$ 76,531	\$ 130,980	\$ 112,112
01-521-410	Communication Services - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-521-440	Rentals & Leases - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-521-460	Repairs & Maintenance - Law Enf	\$ 3,099	\$ 500	\$ -	\$ 250	\$ 250
01-521-490	Other Current Charges - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-521-510	Office Supplies - Law Enf	\$ -	\$ 100	\$ -	\$ -	\$ -
01-521-520	Operating Supplies - Law Enf	\$ -	\$ 100	\$ -	\$ -	\$ -
01-521-529	Operating Supplies - JAG Grant - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 134,622</u>	<u>\$ 218,201</u>	<u>\$ 129,225</u>	<u>\$ 238,727</u>	<u>\$ 219,859</u>
01-521-600	LAW ENFORCEMENT - CAPITAL OUTLAY					
01-521-649	Machinery & Equipment - JAG Grant - Law Enf	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	DEPARTMENT TOTAL	<u>\$ 134,622</u>	<u>\$ 218,201</u>	<u>\$ 129,225</u>	<u>\$ 238,727</u>	<u>\$ 219,859</u>

Building and Zoning Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>	<u>FY23 - Dept</u>	<u>FY23-</u>
				<u>05/27/2022</u>	<u>Requested</u>	<u>Proposed</u>
01-524-100	BUILDING AND ZONING - PERSONNEL EXPENSES					
01-524-120	Regular Salary - Wages - Bldg & Zoning	\$ 98,379	\$ 100,393	\$ 54,977	\$ 107,667	\$ 108,694
01-524-140	Overtime - Bldg & Zoning	\$ -	\$ 517	\$ 21	\$ 584	\$ 584
01-524-210	Fica Taxes - Bldg & Zoning	\$ 7,303	\$ 7,720	\$ 4,340	\$ 8,281	\$ 8,315
01-524-220	Retirement Contribution - Bldg & Zoning	\$ 10,002	\$ 10,918	\$ 6,318	\$ 12,893	\$ 12,945
01-524-230	Life & Health Insurance - Bldg & Zoning	\$ 18,994	\$ 20,755	\$ 13,837	\$ 25,138	\$ 25,138
01-524-240	Worker's Compensation - Bldg & Zoning	\$ 1,176	\$ 1,641	\$ 1,833	\$ 1,850	\$ 1,834
		<u>\$ 135,854</u>	<u>\$ 141,944</u>	<u>\$ 81,325</u>	<u>\$ 156,414</u>	<u>\$ 157,510</u>
01-524-300	BUILDING AND ZONING - OPERATING EXPENSES					
01-524-310	Professional Services - Bldg & Zoning	\$ 104,707	\$ 100,900	\$ 20,664	\$ 100,900	\$ 200,900
01-524-311	Engineering Services - Bldg & Zoning	\$ -	\$ 1,000	\$ -	\$ 100	\$ 100
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	\$ 109	\$ 200	\$ 200
01-524-520	Operating Supplies - Bldg & Zoning	\$ -	\$ 100	\$ 99	\$ 100	\$ 100
01-524-540	Books, Pub., Sub., & Memberships - Bldg	\$ 165	\$ 120	\$ 90	\$ 120	\$ 120
		<u>\$ 105,129</u>	<u>\$ 102,820</u>	<u>\$ 20,962</u>	<u>\$ 101,670</u>	<u>\$ 201,670</u>
01-524-600	BUILDING AND ZONING - CAPITAL OUTLAY					
01-524-630	Improvements Other than Building - Bldg	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ 13,000
01-524-640	Machinery & Equipment - Bldg & Zoning	\$ -	\$ -	\$ -	\$ -	\$ -
01-524-660	Books, Pub.& Library Materials - Bldg &	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ 13,000</u>	<u>\$ -</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>
	DEPARTMENT TOTAL	<u>\$ 240,983</u>	<u>\$ 257,764</u>	<u>\$ 102,288</u>	<u>\$ 271,084</u>	<u>\$ 372,180</u>

Code Enforcement Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>	<u>FY23 - Dept</u>	<u>FY23-</u>
				<u>05/27/2022</u>		
01-529-100	CODE ENFORCEMENT - PERSONNEL EXPENSES					
01-529-120	Regular Salary - Wages - Code Enf	\$ 26,190	\$ 26,863	\$ 16,306	\$ 27,938	\$ 27,938
01-529-140	Overtime - Code Enf	\$ -		\$ -		\$ -
01-529-210	Fica Taxes - Code Enf	\$ 1,936	\$ 2,055	\$ 1,287	\$ 2,137	\$ 2,137
01-529-220	Retirement Contribution - Code Enf	\$ 2,659	\$ 2,906	\$ 1,872	\$ 3,327	\$ 3,327
01-529-230	Life & Health Insurance - Code Enf	\$ 9,481	\$ 10,314	\$ 6,840	\$ 1,206	\$ 12,452
01-529-240	Worker's Compensation - Code Enf	\$ 472	\$ 655	\$ 507	\$ 682	\$ 730
		<u>\$ 40,738</u>	<u>\$ 42,794</u>	<u>\$ 26,812</u>	<u>\$ 35,290</u>	<u>\$ 46,585</u>
01-529-300	CODE ENFORCEMENT - OPERATING EXPENSES					
01-529-310	Professional Services - Code Enf	\$ 6,000	\$ 6,900	\$ 5,100	\$ 8,000	\$ 8,000
01-529-400	Travel - Code Enf	\$ 325	\$ 250	\$ -	\$ -	\$ -
01-529-405	Training - Code Enf	\$ -	\$ 250	\$ -	\$ 250	\$ 250
01-529-410	Communication Services - Code Enf	\$ 672	\$ 795	\$ 347	\$ 795	\$ 795
01-529-470	Printing and Reproduction - Code Enf	\$ -	\$ 250	\$ -	\$ 250	\$ 250
01-529-480	Promo Activities & Legal Ads - Code Enf	\$ -	\$ 200	\$ -	\$ 200	\$ 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	\$ 103	\$ 200	\$ 200
01-529-520	Operating Supplies - Code Enf	\$ -	\$ 100	\$ 10	\$ 100	\$ 100
01-529-540	Books, Pub., Sub., & Memberships - Code	\$ 85	\$ 100	\$ 85	\$ 100	\$ 100
		<u>\$ 7,171</u>	<u>\$ 9,245</u>	<u>\$ 5,645</u>	<u>\$ 9,895</u>	<u>\$ 9,895</u>
01-529-600	CODE ENFORCEMENT - CAPITAL OUTLAY					
01-529-630	Improvements Other than Building - Code	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 6,000
01-529-640	Machinery & Equipment - Code Enf	\$ -	\$ -	\$ -	\$ -	\$ -
01-529-660	Books, Pub.& Library Materials - Code En	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
	DEPARTMENT TOTAL	<u>\$ 47,909</u>	<u>\$ 58,039</u>	<u>\$ 32,457</u>	<u>\$ 51,185</u>	<u>\$ 62,480</u>

Refuse/Sanitation Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>	<u>FY23 - Dept</u>	<u>FY23-</u>
				<u>05/27/2022 YTD</u>		
				<u>Actual</u>		
01-534-300	REFUSE/SANITATION - OPERATING EXPENSES					
01-534-341	Refuse Disposal - Residential - Refuse/S	\$ 191,696	\$ 196,001	\$ 130,356	\$ 242,561	\$ 242,561
01-534-342	Refuse Disposal - Commercial - Refuse/Sa	\$ 96,399	\$ 86,687	\$ 74,434	\$ 124,491	\$ 124,491
		\$ 288,095	\$ 282,688	\$ 204,790	\$ 367,052	\$ 367,052
	DEPARTMENT TOTAL	\$ 288,095	\$ 282,688	\$ 204,790	\$ 367,052	\$ 367,052

Stormwater Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>	<u>FY23 - Dept</u>	<u>FY23-</u>
				<u>05/27/2022 YTD</u>		
				<u>Actual</u>		
01-538-300	STORMWATER - OPERATING EXPENSES					
01-538-310	Professional Services - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-311	Engineering Services - Stormwater	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
01-538-400	Travel - Stormwater	\$ 915	\$ 500	\$ -	\$ 100	\$ 100
01-538-405	Training - Stormwater	\$ -	\$ 500	\$ -	\$ 1,000	\$ 1,000
01-538-430	Utilities - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-440	Rentals and Leases - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-460	Repairs and Maintenance - Stormwater	\$ 9,939	\$ 20,000	\$ 1,241	\$ 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>\$ 1,341</u>	<u>\$ 15,450</u>	<u>\$ 15,450</u>
01-538-600	STORMWATER - CAPITAL OUTLAY					
01-538-630	Improvements Other than Building - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -
01-538-640	Machinery & Equipment - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	DEPARTMENT TOTAL	<u>\$ 11,454</u>	<u>\$ 25,600</u>	<u>\$ 1,341</u>	<u>\$ 15,450</u>	<u>\$ 15,450</u>

General Government Buildings Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>	<u>FY23 - Dept</u>	<u>FY23 -</u>
				<u>05/27/2022 YTD</u>	<u>Requested</u>	<u>Proposed</u>
				<u>Actual</u>		
01-539-300	GEN GOV'T BUILDINGS - OPERATING EXPENSES					
01-539-310	Professional Services - Gen Gov't Bldgs	\$ 8,060	\$ 11,000	\$ 6,768	\$ 10,000	\$ 10,000
01-539-312	Professional Services - Other - Gen Gov'	\$ 2,016	\$ -	\$ 2,105	\$ -	\$ -
01-539-411	City Hall - Communication - Gen Gov't BI	\$ 14,096	\$ 15,500	\$ 9,051	\$ 15,500	\$ 15,500
01-539-413	Public Works - Communication - Gen Gov't	\$ 2,579	\$ 3,500	\$ 1,994	\$ 6,500	\$ 6,500
01-539-414	Community Center - Communication - Gen Gov't	\$ 1,858	\$ 2,000	\$ 1,235	\$ 2,000	\$ 2,000
01-539-431	City Hall - Utilities - Gen Gov't Bldgs	\$ 19,205	\$ 19,000	\$ 12,368	\$ 21,000	\$ 25,000
01-539-432	Activity Center - Utilities - Gen Gov't	\$ 2,235	\$ 2,500	\$ 1,350	\$ 2,500	\$ 5,000
01-539-433	Multipurpose Building - Utilities - Gen Gov't Bld	\$ 2,696	\$ 2,500	\$ 1,580	\$ 2,500	\$ 5,000
01-539-434	Community Center - Utilities - Gen Gov't Bld	\$ 5,335	\$ 4,500	\$ 2,933	\$ 5,000	\$ 10,000
01-539-440	Rentals and Leases - Gen Gov't Bldgs	\$ 9,429	\$ 10,000	\$ 4,051	\$ 6,000	\$ 6,000
01-539-461	City Hall - Repairs & Maint - Gen Gov't	\$ 22,231	\$ 24,000	\$ 3,324	\$ 12,000	\$ 12,000
01-539-462	Activity Center - Repairs & Maint - Gen	\$ 11,191	\$ 9,000	\$ -	\$ 4,500	\$ 4,500
01-539-463	Multipurpose Building - Repairs & Maint - Gen Gov	\$ 1,060	\$ 10,000	\$ 1,833	\$ -	\$ -
01-539-464	Community Center - Repairs & Maint - Gen Gov	\$ 4,881	\$ 8,000	\$ 1,202	\$ 4,500	\$ 4,500
01-539-490	Other Current Charges - Gen Gov't BI	\$ 93	\$ 2,000	\$ -	\$ 1,000	\$ 1,000
01-539-521	City Hall - Operating Supplies - Gen Gov	\$ 9,296	\$ 8,000	\$ 2,877	\$ 5,000	\$ 5,000
01-539-522	Activity Center - Operating Supplies - G	\$ 726	\$ 3,000	\$ 370	\$ 1,000	\$ 1,000
01-539-523	Multipurpose Building - Operating Supplies - Gen	\$ 875	\$ 1,500	\$ 1,104	\$ -	\$ -
01-539-524	Community Center - Operating Supplies - Gen	\$ 1,439	\$ 2,400	\$ 1,216	\$ 2,000	\$ 2,000
01-539-531	Landscape Materials & Supplies - Buildings	\$ -	\$ 4,000	\$ 21	\$ -	\$ -
		\$ 125,244	\$ 148,900	\$ 55,934	\$ 101,000	\$ 115,000
01-539-600	GEN GOV'T BUILDINGS - CAPITAL OUTLAY					
01-539-620	Buildings - Gen Gov't Bldgs	\$ -	\$ -	\$ -	\$ -	\$ -
01-539-631	City Hall - Improv. O/T Bldgs - Gen Gov'	\$ 15,285	\$ -	\$ -	\$ -	\$ -
01-539-632	Activity Center - Improv. O/T Bldgs - Ge	\$ -	\$ -	\$ -	\$ -	\$ -
01-539-633	Multipurpose Building - Improv. O/T Bldgs - Gen G	\$ -	\$ -	\$ 2,175	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 17,270	\$ 5,000	\$ 2,175	\$ -	\$ -
DEPARTMENT TOTAL		\$ 142,514	\$ 153,900	\$ 58,109	\$ 101,000	\$ 115,000

Roads and Streets Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>		<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
				<u>05/27/2022 YTD Actual</u>	<u>Actual</u>		
01-541-100	ROADS & STREETS - PERSONNEL EXPENSES						
01-541-120	Regular Salary - Wages - Roads & Streets	\$ 224,369	\$ 229,212	\$ 122,142	\$ 254,625	\$ 276,095	
01-541-140	Overtime - Roads & Streets	\$ 912	\$ 2,952	\$ 2,829	\$ 10,970	\$ 9,610	
01-541-210	Fica Taxes - Roads & Streets	\$ 17,034	\$ 17,761	\$ 9,872	\$ 20,318	\$ 21,856	
01-541-220	Retirement Contribution - Roads & Street	\$ 23,191	\$ 24,138	\$ 13,956	\$ 38,337	\$ 34,027	
01-541-230	Life & Health Insurance - Roads & Street	\$ 52,527	\$ 59,600	\$ 27,842	\$ 112,628	\$ 63,177	
01-541-240	Worker's Compensation - Roads & Streets	\$ 16,638	\$ 22,923	\$ 20,027	\$ 24,440	\$ 25,495	
		\$ 334,671	\$ 356,584	\$ 196,669	\$ 461,318	\$ 430,261	
01-541-300	ROADS & STREETS - OPERATING EXPENSES						
01-541-310	Professional Services - Roads & Streets	\$ -	\$ -	\$ 3,379	\$ -	\$ 65,000	
01-541-311	Engineering Services - Roads & Streets	\$ -	\$ 2,500	\$ 138	\$ 1,500	\$ 101,500	
01-541-400	Travel Expenses - Roads & Streets	\$ 239	\$ 500	\$ 1,605	\$ 250	\$ 250	
01-541-405	Training - Roads & Streets	\$ -	\$ 1,500	\$ 2,335	\$ 500	\$ 500	
01-541-410	Communication Services - Roads & Streets	\$ 4,274	\$ 3,500	\$ 2,335	\$ 3,500	\$ 3,500	
01-541-430	Utilities - Roads & Streets	\$ 30,068	\$ 35,000	\$ 8,308	\$ 25,000	\$ 40,000	
01-541-440	Rentals and Leases - Roads & Streets	\$ 2,974	\$ -	\$ -	\$ -	\$ -	
01-541-460	Repairs and Maintenance - Roads & Street	\$ 10,101	\$ 10,000	\$ 8,308	\$ 20,000	\$ 20,000	
01-541-461	Repairs & Maintenance-Equipment - Roads	\$ 7,056	\$ 10,000	\$ 4,026	\$ 6,000	\$ 6,000	
01-541-464	Vehicle Fuel - Roads & Streets	\$ 8,518	\$ 10,000	\$ 6,309	\$ 10,000	\$ 20,000	
01-541-465	Vehicle Maintenance - Roads & Streets	\$ 1,623	\$ 10,000	\$ 2,126	\$ 7,500	\$ 7,500	
01-541-466	Public Works/Utilities Facility - Repair & Maint	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	
01-541-470	Printing and Reproduction - Streets	\$ -	\$ -	\$ 131	\$ -	\$ -	
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	\$ -	\$ 1,500	\$ 1,500	
01-541-510	Office Supplies - Roads & Streets	\$ 1,086	\$ 1,000	\$ 601	\$ 750	\$ 750	
01-541-520	Operating Supplies - Roads & Streets	\$ 10,205	\$ 12,000	\$ 3,822	\$ 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	\$ 6,591	\$ 9,000	\$ 61,000	
01-541-531	Road Materials & Supplies - Landscaping	\$ 3,893	\$ 5,000	\$ 1,452	\$ 2,500	\$ 2,500	
01-541-540	Books, Pub., Sub., & Memberships - Roads	\$ 385	\$ 500	\$ 445	\$ 500	\$ 500	
		\$ 87,078	\$ 113,500	\$ 51,911	\$ 106,500	\$ 348,500	
01-541-600	ROADS & STREETS - CAPITAL OUTLAY						
01-541-620	Buildings - Roads & Streets	\$ -	\$ -	\$ -	\$ -	\$ -	
01-541-630	Improvements Other than Building - Roads	\$ -	\$ 50,000	\$ -	\$ -	\$ 35,000	
01-541-640	Machinery & Equipment - Roads & Streets	\$ 31,859	\$ 35,000	\$ 8,958	\$ 4,000	\$ 2,000	
01-541-650	Construction in Progress - Roads & Stree CDBG	\$ 5,000	\$ 650,000	\$ 1,397	\$ 650,000	\$ 625,000	
		\$ 36,859	\$ 735,000	\$ 10,355	\$ 654,000	\$ 662,000	
	DEPARTMENT TOTAL	\$ 458,608	\$ 1,205,084	\$ 258,935	\$ 1,221,818	\$ 1,440,761	

Library Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>		<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
				<u>05/27/2022 YTD Actual</u>	<u>Actual</u>		
01-571-100	LIBRARY - PERSONNEL EXPENSES						
01-571-120	Regular Salary - Wages - Library	\$ 68,749	\$ 93,719	\$ 47,125	\$ 81,722	\$ 81,722	
01-571-140	Overtime - Library	\$ -	\$ 484	\$ -	\$ 504	\$ 504	
01-571-210	Fica Taxes - Library	\$ 5,104	\$ 7,206	\$ 3,737	\$ 6,290	\$ 6,290	
01-571-220	Retirement Contribution - Library	\$ 7,005	\$ 10,192	\$ 5,371	\$ 9,793	\$ 9,793	
01-571-230	Life & Health Insurance - Library	\$ 15,815	\$ 30,978	\$ 12,134	\$ 25,035	\$ 25,111	
01-571-240	Worker's Compensation - Library	\$ 113	\$ 170	\$ 114	\$ 148	\$ 140	
		\$ 96,786	\$ 142,748	\$ 68,481	\$ 123,492	\$ 123,561	
01-571-300	LIBRARY - OPERATING EXPENSES						
01-571-310	Professional Services - Library	\$ 1,002	\$ 2,500	\$ 241	\$ 2,700	\$ 2,700	
01-571-312	Professional Services - Other - Library	\$ 1,557	\$ 3,000	\$ 2,010	\$ 3,000	\$ 3,000	
01-571-400	Travel - Library	\$ -	\$ 500	\$ 47	\$ 500	\$ 500	
01-571-405	Training - Library	\$ -	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	
01-571-410	Communication Services - Library	\$ 4,302	\$ 6,500	\$ 2,801	\$ 5,000	\$ 5,000	
01-571-420	Education Reimbursement - Library	\$ -	\$ -	\$ -	\$ -	\$ -	
01-571-430	Utilities - Library	\$ 3,928	\$ 5,100	\$ 1,895	\$ 5,300	\$ 5,500	
01-571-440	Rentals and Leases - Library	\$ -	\$ -	\$ -	\$ -	\$ -	
01-571-460	Repairs and Maintenance - Library	\$ 8,236	\$ 4,200	\$ 277	\$ 5,400	\$ 5,400	
01-571-470	Printing and Reproduction - Library	\$ -	\$ -	\$ -	\$ -	\$ -	
01-571-480	Promo Activities & Legal Ads - Library	\$ 164	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	
01-571-490	Other Current Charges - Libray	\$ -	\$ -	\$ -	\$ -	\$ -	
01-571-510	Office Supplies - Library	\$ 184	\$ 1,500	\$ 120	\$ 1,500	\$ 1,500	
01-571-520	Operating Supplies - Library	\$ 7,353	\$ 10,000	\$ 1,259	\$ 7,500	\$ 7,500	
01-571-531	Landscaping - Library	\$ -	\$ -	\$ -	\$ -	\$ -	
01-571-540	Books, Pub., Sub., & Memberships - Libra	\$ 758	\$ 2,600	\$ 719	\$ 2,600	\$ 2,600	
		\$ 27,484	\$ 39,900	\$ 9,369	\$ 37,000	\$ 37,200	
01-571-600	LIBRARY - CAPITAL OUTLAY						
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	\$ 7,978	\$ 18,500	\$ 18,500	
		\$ 17,430	\$ 18,500	\$ 7,978	\$ 18,500	\$ 18,500	
	DEPARTMENT TOTALS	\$ 141,700	\$ 201,148	\$ 85,828	\$ 178,992	\$ 179,261	

Parks Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY2022 05/27/2022 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
01-572-300	PARKS - OPERATING EXPENSES					
01-572-310	Professional Services	\$ 648	\$ -	\$ 125.00	\$ -	\$ -
01-572-430	Utilities - Parks	\$ 14,077	\$ 15,000	\$ 11,033	\$ 18,000	\$ 22,000
01-572-440	Rentals and Leases - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-460	Repairs and Maintenance - Parks	\$ 27,310	\$ 30,000	\$ 6,611	\$ 15,000	\$ 45,000
01-572-493	Equipment Rental - Parks	\$ 240	\$ 2,000	\$ 344	\$ 500	\$ 500
01-572-520	Operating Supplies - Parks	\$ 3,441	\$ 2,000	\$ 809	\$ 1,000	\$ 1,000
		<u>\$ 45,716</u>	<u>\$ 49,000</u>	<u>\$ 18,922</u>	<u>\$ 34,500</u>	<u>\$ 68,500</u>
01-572-600	PARKS - CAPITAL OUTLAY					
01-572-610	Land - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-620	Buildings - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-630	Improvements Other than Building - Parks	\$ -	\$ -	\$ -	\$ 30,000	\$ -
01-572-631	City Hall - Improv. O/T Bldgs - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-632	Activity Center - Improv. O/T Bldgs - Pa	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-633	Public Works - Improv. O/T Bldgs - Parks	\$ -	\$ -	\$ -	\$ -	\$ -
01-572-640	Machinery & Equipment - Parks	\$ -	\$ 5,500	\$ 5,866	\$ 8,000	\$ 2,000
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	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ 5,866</u>	<u>\$ 38,000</u>	<u>\$ 2,000</u>
	DEPARTMENT TOTAL	<u>\$ 45,716</u>	<u>\$ 54,500</u>	<u>\$ 24,788</u>	<u>\$ 72,500</u>	<u>\$ 70,500</u>

Events Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>		<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
				<u>05/27/2022 YTD Actual</u>	<u>Actual</u>		
01-574-300	SPECIAL EVENTS - OPERATING EXPENSES						
01-574-310	Professional Services - Spec Events	\$ -	\$ 2,000	\$ -	\$ -	\$ 25,000	\$ 10,000
01-574-440	Rentals and Leases - Spec Events	\$ -	\$ 23,000	\$ 9,515	\$ -	\$ 1,500	\$ 27,500
01-574-470	Printing and Reproduction - Spec Events	\$ -	\$ 1,000	\$ -	\$ -	\$ 500	\$ 500
01-574-480	Promo Activities & Legal Ads - Spec Even	\$ -	\$ 1,000	\$ -	\$ -	\$ 700	\$ 700
01-574-490	Other Current Charges - Spec Events	\$ 2,306	\$ 1,000	\$ 42	\$ 42	\$ 1,000	\$ 1,000
01-574-520	Operating Supplies - Spec Events	\$ 428	\$ 1,000	\$ 585	\$ 585	\$ 3,000	\$ 3,000
		<u>\$ 2,734</u>	<u>\$ 29,000</u>	<u>\$ 10,142</u>	<u>\$ 10,142</u>	<u>\$ 31,700</u>	<u>\$ 42,700</u>
	DEPARTMENT TOTAL	\$ 2,734	\$ 29,000	\$ 10,142	\$ 10,142	\$ 31,700	\$ 42,700

General Fund Non-Departmental Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>	<u>FY23 - Dept</u>	<u>FY23-</u>
				<u>05/27/2022 YTD</u>	<u>Requested</u>	<u>Proposed</u>
				<u>Actual</u>		
01-590-300	NON-DEPARTMENTAL - OPERATING EXPENSES					
01-590-310	Professional Services - Non-Dept	\$ 13,598	\$ 25,000	\$ 7,106	\$ 25,000	\$ 35,000
01-590-311	Engineering Services - Non-Dept	\$ -	\$ 5,000	\$ -	\$ 10,000	\$ 10,000
01-590-312	Professional Services - Other - Non-Dept	\$ -	\$ 8,000	\$ -	\$ 9,000	\$ 20,000
01-590-315	Inmate Labor - GF Non - Dept	\$ 21,561	\$ 28,749	\$ -	\$ 28,849	\$ 28,849
01-590-320	Accounting and Auditing - Non-Dept	\$ 17,104	\$ 17,000	\$ 7,521	\$ 18,000	\$ 18,000
01-590-450	Liability Insurance - Non-Dept	\$ 58,981	\$ 86,345	\$ 73,083	\$ 86,345	\$ 86,345
01-590-464	Vehicle Fuel - Non-Dept	\$ 244	\$ 500	\$ 259	\$ 600	\$ 800
01-590-465	Vehicle Maintenance - Non-Dept	\$ 178	\$ 500	\$ 1,041	\$ 1,000	\$ 1,000
01-590-490	Other Current Charges - Non-Dept	\$ 25	\$ 2,000	\$ 50	\$ 2,000	\$ 2,000
01-590-510	Office Supplies - Non-Dept	\$ 1,012	\$ 2,000	\$ 401	\$ 2,000	\$ 2,000
01-590-520	Operating Supplies - Non-Dept	\$ 2,676	\$ 3,000	\$ 612	\$ 3,000	\$ 3,000
01-590-521	Emergencies & Contingencies - Operating ...	\$ 5,809	\$ 6,843	\$ -	\$ 20,000	\$ 62,028
01-590-525	Uniforms - Non- Dept	\$ 3,609	\$ 3,000	\$ 3,072	\$ 6,000	\$ 6,000
01-590-528	Postage - Non-Dept	\$ 1,255	\$ 1,000	\$ 16	\$ 1,000	\$ 1,000
01-590-540	Books, Pub. & Library Materials - Non-Dept	\$ 3,282	\$ 3,000	\$ 827	\$ 3,000	\$ 3,000
01-590-550	Pre-Employment Exam/Drug Test	\$ -	\$ 500	\$ 766	\$ 1,000	\$ 1,000
01-590-551	Immunizations - Employees	\$ -	\$ 500	\$ 946	\$ 1,000	\$ 1,000
01-590-552	DOT Testing	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
01-590-553	Employee Meeting/Awards	\$ -	\$ -	\$ 18	\$ 1,000	\$ 1,000
01-590-554	Employee Holiday Dinner	\$ -	\$ -	\$ 1,383	\$ 2,000	\$ 2,000
		\$ 129,334	\$ 194,437	\$ 97,102	\$ 222,294	\$ 285,522
01-590-900	NON-DEPARTMENTAL - OTHER USES					
01-590-920	Transfer to Enterprise Fund - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -
01-590-940	Reserves - Unrestricted Reserves - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ 52,957	\$ 927
01-590-951	Transfer to Restricted Building Permits	\$ -	\$ -	\$ -	\$ -	\$ -
01-590-991	Aids to Private Organizations - Non-Dept	\$ 1,156	\$ 1,000	\$ 1,200	\$ 3,500	\$ 3,500
01-590-992	Unemployment Claims - Non-Dept	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
01-590-993	Transfer to Reserve - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -
01-590-994	Bank Fees - Non-Dept	\$ 32	\$ -	\$ -	\$ -	\$ -
01-590-995	Refund of Overpayments - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -
01-590-996	Bad Debt - Non-Dept	\$ 1,308	\$ 10,000	\$ 138	\$ 10,000	\$ 5,000
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	\$ 1,752,061	\$ 12,000	\$ 12,000
		\$ 1,074	\$ 25,690	\$ 1,753,400	\$ 80,957	\$ 23,927
	DEPARTMENT TOTAL	\$ 130,408	\$ 220,127	\$ 1,850,501	\$ 303,251	\$ 309,449

ENTERPRISE FUND

Revenues



Polk City FY2023 Enterprise Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/19/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
05-314-000	RTS - Utility Tax					
05-314-301	Water - Readiness to Serve	\$ 1,668	\$ 258	\$ 171	\$ 171	\$ 1,351
		\$ 1,668	\$ 258	\$ 171	\$ 171	\$ 1,351
05-325-000	SPECIAL ASSESSMENTS					
05-325-110	Connection Fees - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
05-325-111	Connection Fees - Water (Permits - Cash Basis)	\$ 34,365	\$ 26,100	\$ 9,820	\$ 12,000	\$ 17,500
05-325-112	Connection Fees - Water (Utility Billing - Accrual)	\$ -	\$ -	\$ -	\$ -	\$ -
05-325-210	Readiness to Serve Charge - Sewer	\$ 19,911	\$ 18,522	\$ 3,470	\$ 3,470	\$ 15,792
05-325-211	Readiness to Serve Charge - Water	\$ 16,680	\$ 15,842	\$ 1,709	\$ 1,709	\$ 13,518
		\$ 70,956	\$ 60,464	\$ 14,999	\$ 17,179	\$ 46,810
05-329-000	OTHER PERMITS AND FEES					
05-329-200	Other Lic./Fees/Permits	\$ 5,641	\$ 2,206	\$ 8,591	\$ 10,000	\$ 10,000
		\$ 5,641	\$ 2,206	\$ 8,591	\$ 10,000	\$ 10,000
05-331-000	GRANTS & AIDS - FEDERAL					
05-331-310	Water Supply System Grants	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-350	Sewer/Wastewater Grants	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-370	Small Community Wastewater Grant	\$ 1,316,160	\$ -	\$ -	\$ -	\$ -
05-331-500	American Rescue Plan Act - ARPA Imple	\$ 682,163	\$ -	\$ -	\$ -	\$ -
05-331-510	CDBG	\$ -	\$ -	\$ -	\$ -	\$ -
05-331-520	CDBG - SCADA	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,998,323	\$ -	\$ -	\$ -	\$ -
05-334-000	GRANTS & AIDS - STATE					
05-334-900	CIBR Grants	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -
05-340-000	CHARGES FOR SERVICES					
05-340-100	Back Flow Fees	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-200	Monthly Fees	\$ -	\$ -	\$ -	\$ -	\$ -
05-340-300	Water Utility Revenue	\$ 1,296,697	\$ 1,376,712	\$ 750,177	\$ 1,323,317	\$ 1,323,317
05-340-500	Sewer Utility Revenue	\$ 1,248,012	\$ 1,297,800	\$ 757,009	\$ 1,276,102	\$ 1,276,102
		\$ 2,544,709	\$ 2,674,512	\$ 1,507,186	\$ 2,599,419	\$ 2,599,419
05-359-000	OTHER JUDGEMENTS, FINES, & FORFEITURES					
05-359-100	Other Fines and/or Forfeitures	\$ 12,540	\$ 15,620	\$ 24,665	\$ 37,140	\$ 37,140
05-359-200	Non Sufficient Funds	\$ 1,200	\$ 1,140	\$ 815	\$ 1,595	\$ 1,595
05-359-300	Late Fees	\$ 26,673	\$ 36,795	\$ 14,921	\$ 26,082	\$ 26,082
		\$ 40,413	\$ 53,555	\$ 40,401	\$ 64,817	\$ 64,817
05-361-000	INTEREST INCOME					
05-361-100	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
05-361-200	Interest/Dividends - FL SAFE	\$ 126	\$ 322	\$ 520	\$ 2,119	\$ 2,119
		\$ 126	\$ 322	\$ 520	\$ 2,119	\$ 2,119

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/19/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
05-365-000	SALE OF SURPLUS MATERIALS AND SCRAP					
05-365-100	Sales of Surplus Property	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
05-366-000	CONTRIBUTIONS & DONATIONS - PRIVATE SOURCES					
05-366-100	Private Donations	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
05-369-000	OTHER MISCELLANEOUS INCOME					
05-369-100	Misc. Income	\$ 40	\$ -	\$ 104	\$ -	\$ -
05-369-110	Refund of Overpayments	\$ -	\$ -	\$ 1,342	\$ -	\$ -
05-369-111	Cash Drawer Overage	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-112	Cash Drawer Overage - Bank Reconciliation	\$ 2,752	\$ -	\$ -	\$ -	\$ -
05-369-300	Reappropriation of Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-400	Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-401	Insurance - Claims	\$ -	\$ -	\$ -	\$ -	\$ -
05-369-700	Misc - Income - Reimbursement - Invoiced	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 2,792</u>	<u>\$ -</u>	<u>\$ 1,446</u>	<u>\$ -</u>	<u>\$ -</u>
05-381-000	INTRAGOVERNMENTAL TRANSFERS IN					
05-381-100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
05-381-900	Cash Carry Forward	\$ -	\$ 170,590	\$ -	\$ 682,163	\$ 672,744
		<u>\$ -</u>	<u>\$ 170,590</u>	<u>\$ -</u>	<u>\$ 682,163</u>	<u>\$ 672,744</u>
05-385-000	BOND PROCEEDS					
05-385-100	Bond Proceeds - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
05-385-101	Bond Proceeds - Water	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
05-386-000	INTRAGOVERNMENTAL TRANSFERS					
05-386-100	USDA Grant Proceeds - Sewer	\$ -	\$ -	\$ -	\$ -	\$ -
05-386-101	USDA Grant Proceeds - Water	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL ENTERPRISE FUND REVENUES	<u>\$ 4,664,628</u>	<u>\$ 2,961,907</u>	<u>\$ 1,573,313</u>	<u>\$ 3,375,868</u>	<u>\$ 3,397,260</u>

ENTERPRISE FUND

Expenditures



Water Administration Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>		<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
				<u>05/27/2022</u>	<u>YTD Actual</u>		
05-518-100	WATER ADMINISTRATION - PERSONNEL EXPENSES						
05-518-120	Regular Salary - Wages - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ 127,188	\$ 127,188
05-518-140	Overtime - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ 1,054	\$ 1,054
05-518-210	Fica Taxes - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ 9,811	\$ 9,811
05-518-220	Retirement Contribution - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ 8,833	\$ 8,833
05-518-230	Life & Health Insurance - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ 37,593	\$ 37,593
05-518-240	Worker's Compensation - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ 218	\$ 218
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ -	\$ -	\$ 184,698	\$ 184,698
05-518-300	WATER ADMINISTRATION - OPERATING EXPENSES						
05-518-311	Engineering Services - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-518-312	Professional Services - Other - Water Op	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 24,400
05-518-400	Travel - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 750
05-518-405	Training - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 750
05-518-410	Communication Services - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ 3,300	\$ 3,300
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	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600
05-518-520	Operating Supplies - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 1,500
05-518-540	Books, Pub., Sub., & Memberships - Water	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ 32,400
05-518-600	WATER ADMINISTRATION - CAPITAL OUTLAY						
05-518-630	Improvements Other than Building - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-518-640	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-518-660	Other Capital Assets - Water Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEPARTMENT TOTAL		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		\$ -	\$ -	\$ -	\$ -	\$ 198,698	\$ 217,098

Water Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>		<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
				<u>05/27/2022 YTD Actual</u>			
05-533-100	WATER OPERATIONS - PERSONNEL EXPENSES						
05-533-120	Regular Salary - Wages - Water Oper	\$ 225,765	\$ 260,567	\$ 138,835	\$ 158,577	\$ 139,535	
05-533-140	Overtime - Water Oper	\$ 4,955	\$ 8,725	\$ 3,131	\$ 9,149	\$ 4,286	
05-533-210	Fica Taxes - Water Oper	\$ 17,004	\$ 20,601	\$ 11,197	\$ 12,831	\$ 11,163	
05-533-220	Retirement Contribution - Water Oper	\$ 33,962	\$ 26,711	\$ 16,934	\$ 11,419	\$ 9,712	
05-533-230	Life & Health Insurance - Water Oper	\$ 48,376	\$ 69,733	\$ 38,745	\$ 43,684	\$ 37,700	
05-533-240	Worker's Compensation - Water Oper	\$ 2,910	\$ 6,002	\$ 3,744	\$ 5,133	\$ 5,224	
		\$ 332,972	\$ 392,339	\$ 212,586	\$ 240,793	\$ 207,620	
05-533-300	WATER OPERATIONS - OPERATING EXPENSES						
05-533-310	Professional Services - Attorney Fees	\$ 23,021	\$ 35,000	\$ 8,187	\$ 10,000	\$ 15,000	
05-533-311	Engineering Services - Water Oper	\$ 7,880	\$ 30,000	\$ 1,222	\$ 10,000	\$ 110,000	
05-533-312	Professional Services - Other - Water Oper	\$ 2,414	\$ 10,000	\$ 5,873	\$ 15,000	\$ 37,500	
05-533-313	Professional Services - Polk Regional Wtr Coop	\$ 3,871	\$ 23,000	\$ 5,296	\$ 10,000	\$ 7,500	
05-533-314	Professional Services - Samples	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
05-533-400	Travel - Water Oper	\$ 2,039	\$ 750	\$ 251	\$ 500	\$ 1,250	
05-533-405	Training - Water Oper	\$ -	\$ 750	\$ 972	\$ 10,000	\$ 1,750	
05-533-410	Communication Services - Water Oper	\$ 5,784	\$ 8,000	\$ 3,720	\$ 10,000	\$ 8,000	
05-533-420	Education Reimbursement - Water Operations	\$ -	\$ -	\$ -	\$ -	\$ -	
05-533-430	Utilities - Water Oper	\$ 1,692	\$ 2,500	\$ 772	\$ 1,800	\$ 4,500	
05-533-431	Mt. Olive WTP - Utilities - Water Oper	\$ 4,484	\$ 3,500	\$ 2,890	\$ 5,000	\$ 7,500	
05-533-432	Commonwealth WTP - Utilities - Water Oper	\$ 2,944	\$ 5,000	\$ 223	\$ 3,000	\$ 1,500	
05-533-433	V. Matt Williams WTP - Utilities - Water Oper	\$ 8,677	\$ 8,000	\$ 6,170	\$ 9,000	\$ 14,500	
05-533-440	Rentals and Leases - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	
05-533-460	Repairs and Maintenance - Water Oper	\$ 54,531	\$ 60,000	\$ 42,870	\$ 70,000	\$ 110,000	
05-533-461	Mt. Olive WTP - Repairs & Maint - Water Oper	\$ 1,827	\$ 10,000	\$ 574	\$ 10,000	\$ 8,000	
05-533-462	Commonwealth WTP - Repairs & Maint - Water Oper	\$ 3,711	\$ 8,000	\$ 35	\$ 8,000	\$ 3,000	
05-533-463	V. Matt Williams WTP - Repairs & Maint - Water Oper	\$ 35,594	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	
05-533-464	Vehicle Fuel - Water Oper	\$ 8,813	\$ 10,000	\$ 10,341	\$ 15,000	\$ 15,000	
05-533-465	Vehicle Maintenance - Water Oper	\$ 5,345	\$ 7,000	\$ 2,593	\$ 7,000	\$ 7,000	
05-533-466	Public Works/Utilites Facility - Repairs & Maintenance	\$ 2,441	\$ 2,500	\$ 105	\$ 2,500	\$ 2,500	
05-533-467	Repairs & Maintenance-Equipment - Water	\$ -	\$ -	\$ 601	\$ 14,000	\$ 5,000	
05-533-470	Printing and Reproduction - Water Oper	\$ -	\$ 600	\$ 237	\$ 250	\$ 400	
05-533-490	Other Current Charges - Water Oper	\$ 100	\$ -	\$ -	\$ -	\$ -	
05-533-492	Recording & Other Fees - Water Oper	\$ 4,440	\$ 4,200	\$ -	\$ 4,440	\$ 4,440	
05-533-493	Equipment Rental - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -	
05-533-510	Office Supplies - Water Oper	\$ 853	\$ 700	\$ 429	\$ 500	\$ 500	
05-533-520	Operating Supplies - Water Oper	\$ 11,189	\$ 11,000	\$ 14,561	\$ 15,000	\$ 17,500	
05-533-521	Mt. Olive WTP Operating Supplies - Water Oper	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	
05-533-522	Commonwealth WTP Operating Supplies - Water Oper	\$ -	\$ 2,500	\$ 160	\$ 1,000	\$ 1,000	
05-533-522	V Matt Williams WTP Operating Supplies - Water Oper	\$ -	\$ 2,500	\$ -	\$ 1,000	\$ 1,000	
05-533-524	Chemicals - Water Oper	\$ 3,794	\$ 9,000	\$ 3,739	\$ 9,000	\$ 9,000	
05-533-526	Meter Supplies - New Installs- Water Oper	\$ 37,846	\$ 76,000	\$ 6,935	\$ 76,000	\$ 100,000	

<u>Account Number</u>	<u>Account Description</u>	<u>FY22</u>			<u>FY23 - Dept</u>	<u>FY23-</u>
		<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>05/27/2022 YTD Actual</u>	<u>Requested</u>	<u>Proposed</u>
05-533-527	Meter Supplies - Repairs & Maintenance - Water Oper	\$ 55,184	\$ 85,000	\$ 12,790	\$ 85,000	\$ 84,000
05-533-530	Road Materials & Supplies - Water Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-533-540	Books, Pub., Sub., & Memberships - Water	\$ 1,549	\$ 2,000	\$ 180	\$ 1,800	\$ 750
		<u>\$ 290,023</u>	<u>\$ 425,500</u>	<u>\$ 131,728</u>	<u>\$ 413,790</u>	<u>\$ 592,090</u>
05-533-600	WATER OPERATIONS - CAPITAL OUTLAY					
05-533-605	Depreciation Expense - Water Oper	\$ 140,284	\$ -	\$ -	\$ -	\$ -
05-533-620	Buildings - Water	\$ -	\$ 4,000	\$ 3,982	\$ -	\$ -
05-533-630	Improvements Other than Building - Water	\$ 850	\$ 10,000	\$ 4,248	\$ -	\$ -
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	\$ 49,273	\$ -	\$ -
05-533-641	Mt. Olive WTP - Machinery & Equipment	\$ -	\$ -	\$ 1,619	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 141,800</u>	<u>\$ 82,381</u>	<u>\$ 59,122</u>	<u>\$ -</u>	<u>\$ -</u>
05-533-700	WATER OPERATIONS - DEBT SERVICE					
05-533-710	Principal - Water Oper	\$ -	\$ 60,473	\$ -	\$ 62,755	\$ 62,755
05-533-720	Interest - Water Oper	\$ 71,773	\$ 69,356	\$ -	\$ 67,541	\$ 67,541
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	\$ -	\$ 34,678	\$ -	\$ -
		<u>\$ 71,776</u>	<u>\$ 129,829</u>	<u>\$ 34,678</u>	<u>\$ 130,296</u>	<u>\$ 130,296</u>
	DEPARTMENT TOTAL	<u>\$ 836,571</u>	<u>\$ 1,030,048</u>	<u>\$ 438,114</u>	<u>\$ 784,879</u>	<u>\$ 930,006</u>

Sewer Operations Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>		
				<u>05/27/2022 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
05-535-100	SEWER OPERATIONS - PERSONNEL EXPENSES					
05-535-120	Regular Salary - Wages - Water Oper	\$ 114,314	\$ 144,639	\$ 90,168	\$ 158,577	\$ 145,743
05-535-140	Overtime - Water Oper	\$ 4,866	\$ 5,712	\$ 3,204	\$ 9,149	\$ 4,644
05-535-210	Fica Taxes - Water Oper	\$ 8,875	\$ 11,502	\$ 7,344	\$ 12,831	\$ 11,665
05-535-220	Retirement Contribution - Water Oper	\$ 16,853	\$ 13,083	\$ 11,134	\$ 14,893	\$ 14,238
05-535-230	Life & Health Insurance - Water Oper	\$ 24,158	\$ 35,905	\$ 20,696	\$ 43,969	\$ 37,733
05-535-240	Worker's Compensation - Water Oper	\$ 2,875	\$ 4,393	\$ 3,645	\$ 5,133	\$ 5,459
		\$ 171,941	\$ 215,234	\$ 136,191	\$ 244,552	\$ 219,483
05-535-300	SEWER OPERATIONS - OPERATING EXPENSES					
05-535-310	Professional Services - Attorney Fees	\$ 30,438	\$ 20,000	\$ 6,169	\$ 10,000	\$ 15,000
05-535-311	Engineering Services - Sewer Oper	\$ 20,979	\$ 25,000	\$ 5,422	\$ 10,000	\$ 7,000
05-535-312	Professional Services - Sewer Operations	\$ 758	\$ 20,000	\$ 35,499	\$ 40,000	\$ 25,000
05-535-314	Professional Services - Samples	\$ -	\$ -	\$ -	\$ -	\$ 5,000
05-535-400	Travel - Sewer Oper	\$ 572	\$ 1,000	\$ 52	\$ 500	\$ 1,500
05-535-405	Training - Sewer Oper	\$ -	\$ 1,500	\$ 1,497	\$ 10,000	\$ 2,000
05-535-410	Communication Services - Sewer Oper	\$ 4,087	\$ 4,000	\$ 3,116	\$ 20,000	\$ 10,000
05-535-411	Cardinal Hill WWTP - Communications - Sewer	\$ 125	\$ 1,550	\$ 125	\$ 15,000	\$ 7,000
05-535-412	Mt. Olive WWTP - Communications - Sewer	\$ 2,397	\$ 2,800	\$ 1,598	\$ 28,000	\$ 3,200
05-535-430	Utilities - Sewer Oper	\$ 5,587	\$ 5,165	\$ 3,187	\$ 5,000	\$ 6,000
05-535-431	Cardinal Hill WWTP - Utilities - Sewer Oper	\$ 25,790	\$ 2,100	\$ 17,386	\$ 30,000	\$ 30,000
05-535-432	Mt. Olive WWTP - Utilities - Sewer Oper	\$ 8,418	\$ 11,000	\$ 4,689	\$ 7,500	\$ 10,000
05-535-440	Rentals and Leases - Sewer Oper	\$ -	\$ -	\$ 3,077	\$ -	\$ -
05-535-460	Repairs and Maintenance - Sewer Oper	\$ 56,155	\$ 120,000	\$ 74,439	\$ 170,000	\$ 100,000
05-535-461	Cardinal Hill - Repairs & Maint - Sewer Oper	\$ 73,844	\$ 171,913	\$ 7,203	\$ 250,000	\$ 60,000
05-535-464	Vehicle Fuel - Sewer Oper	\$ 10,731	\$ 10,000	\$ 5,818	\$ 15,000	\$ 15,000
05-535-465	Vehicle Maintenance - Sewer Oper	\$ 11,258	\$ 8,000	\$ 7,255	\$ 9,000	\$ 7,000
05-535-466	Public Works/Utilities Facility - Repairs & Maintenance	\$ 2,438	\$ 1,000	\$ 105	\$ 1,000	\$ 1,000
05-535-467	Repairs & Maintenance-Equipment - Sewer	\$ -	\$ -	\$ 511	\$ -	\$ -
05-535-470	Printing and Reproduction - Sewer Oper	\$ -	\$ 100	\$ 44	\$ 100	\$ 100
05-535-490	Other Current Charges - Sewer Oper	\$ 109	\$ 3,000	\$ -	\$ 3,000	\$ 2,000
05-535-492	Recording & Other Fees - Sewer Oper	\$ 3,261	\$ 5,000	\$ -	\$ -	\$ -
05-535-493	Equipment Rental - Sewer Oper	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 4,000
05-535-510	Office Supplies - Sewer Oper	\$ 852	\$ 700	\$ 429	\$ 500	\$ 500
05-535-520	Operating Supplies - Sewer Oper	\$ 6,258	\$ 8,000	\$ 14,703	\$ 10,000	\$ 10,000
05-535-521	Cardinal Hill WWTP - Operating Supplies	\$ -	\$ -	\$ 219	\$ -	\$ -
05-535-522	Cardinal Hill WWTP - Sludge Hauling	\$ 25,510	\$ 41,000	\$ 18,500	\$ 42,000	\$ 30,000
05-535-524	Chemicals - Sewer Oper	\$ 29,320	\$ 33,000	\$ 16,792	\$ 30,000	\$ 25,000
05-535-530	Road Materials & Supplies - Sewer Oper	\$ 165	\$ -	\$ 180	\$ -	\$ -
05-535-540	Books, Pub., Sub., & Memberships - Sewer	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500
		\$ 319,052	\$ 501,828	\$ 228,016	\$ 712,100	\$ 376,800
05-535-600	SEWER OPERATIONS - CAPITAL OUTLAY					
05-535-605	Depreciation Expense - Sewer Oper	\$ 303,045	\$ -	\$ -	\$ -	\$ -

<u>Account Number</u>	<u>Account Description</u>	<u>FY22</u>			<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
		<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>05/27/2022 YTD Actual</u>		
05-535-610	Land - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-620	Buildings - Sewer Oper	\$ -	\$ 4,000	\$ 3,982	\$ -	\$ -
05-535-630	Improvements Other than Building - Sewer	\$ -	\$ 10,000	\$ 1,088		\$ 672,744
05-535-640	Machinery & Equipment - Sewer Oper	\$ 530	\$ 191,489	\$ 147,535	\$ 620,000	\$ -
05-535-641	Cardinal Hill WWTP - Machinery & Equip	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-650	Construction In Progress - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -
05-535-660	Books, Pub.& Library Materials - Sewer O	\$ -	\$ -	\$ -	\$ -	\$ -
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ 303,575	\$ 205,489	\$ 152,605	\$ 620,000	\$ 672,744
05-535-700	SEWER OPERATIONS - DEBT SERVICE					
05-535-710	Principal - Sewer Oper	\$ (853)	\$ 337,726	\$ 66,204	\$ 348,645	\$ 348,645
05-535-712	Principal - DEP Effluent Disposal Loan	\$ -	\$ 26,995	\$ 26,967	\$ 27,049	\$ 27,049
05-535-720	Interest - Sewer Oper	\$ 284,385	\$ 277,548	\$ 139,169	\$ 268,212	\$ 268,212
05-535-722	Interest - DEP Effluent Disposal Loan	\$ 20	\$ 1,635	\$ 824	\$ 1,635	\$ 1,635
05-535-730	Other Debt Service Costs - Sewer Oper	\$ 45,813	\$ -	\$ 838	\$ -	\$ -
05-535-733	Mandated Reserve - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ 329,365	\$ 643,904	\$ 234,003	\$ 645,541	\$ 645,541
05-535-900	SEWER OPERATIONS - DEBT SERVICE					
05-535-920	Transfer to General Fund - Sewer Oper	\$ -	\$ -	\$ -	\$ -	\$ -
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ -	\$ -	\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		\$ 1,123,933	\$ 1,566,455	\$ 750,816	\$ 2,222,193	\$ 1,914,568

Enterprise Fund Non-Departmental Budget

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY22 - Budget</u>	<u>FY22</u>		<u>FY23 - Dept Requested</u>	<u>FY23- Proposed</u>
				<u>05/27/2022</u>	<u>YTD Actual</u>		
05-590-300	NON-DEPARTMENTAL - OPERATING EXPENSES						
05-590-310	Professional Services - Non-Dept	\$ 33,102	\$ 25,000	\$ 18,832	\$ -	\$ 33,000	\$ 12,000
05-590-311	Engineering Services - Non-Dept	\$ 3,550	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-312	Professional Services - Other - Non-Dept	\$ 21,561	\$ 10,000	\$ -	\$ -	\$ 5,000	\$ 2,500
05-590-315	Inmate Labor - EF Non - Dept	\$ 28,537	\$ 28,749	\$ -	\$ -	\$ 28,749	\$ 28,749
05-590-320	Accounting and Auditing - Non-Dept	\$ 4,299	\$ 25,000	\$ 12,855	\$ -	\$ 32,000	\$ 32,000
05-590-440	Rentals & Leases - Non-Dept	\$ 58,981	\$ 4,500	\$ 1,673	\$ -	\$ 4,500	\$ 4,500
05-590-450	Liability Insurance - Non-Dept	\$ 25	\$ 86,345	\$ 73,083	\$ -	\$ 86,345	\$ 86,345
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	\$ 401	\$ -	\$ 1,000	\$ 750
05-590-520	Operating Supplies - Non-Dept	\$ 4,742	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 2,000
05-590-521	Emergencies & Contingencies - Operating ...	\$ 3,374	\$ 20,000	\$ -	\$ -	\$ 65,099	\$ 41,925
05-590-525	Uniforms - Non- Dept	\$ 2,038	\$ 4,500	\$ 3,320	\$ -	\$ 6,000	\$ 5,000
05-590-528	Postage - Non-Dept	\$ 2,311	\$ 3,000	\$ 6	\$ -	\$ 2,000	\$ 2,000
05-590-540	Books, Pub., Sub., & Memberships - Non-Dept	\$ -	\$ 2,000	\$ 300	\$ -	\$ 400	\$ 400
05-590-550	Pre-Employment Exam/Drug Test	\$ -	\$ -	\$ -	\$ -	\$ 228	\$ 228
05-590-551	Immunizations - Employees	\$ -	\$ -	\$ -	\$ -	\$ 742	\$ 742
05-590-552	DOT Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-553	Employee Meeting/Awards	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750
05-590-554	Employee Holiday Dinner	\$ -	\$ -	\$ 420	\$ -	\$ 700	\$ 700
		<u>\$ 164,329</u>	<u>\$ 213,094</u>	<u>\$ 110,889</u>	<u>\$ -</u>	<u>\$ 269,513</u>	<u>\$ 220,589</u>
05-590-600	NON-DEPARTMENTAL - CAPITAL OUTLAY						
05-590-630	Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
05-590-700	NON-DEPARTMENTAL - CAPITAL OUTLAY						
05-590-720	Interest Bond 2017 Issue	\$ (42,147)	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-730	Other Debt Service Costs	\$ 60,527	\$ -	\$ -	\$ -	\$ -	\$ -
		<u>\$ 18,380</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
05-590-900	NON-DEPARTMENTAL - OTHER USES						
05-590-920	Transfer to General Fund - Non-Dept	\$ 155,000	\$ 130,000	\$ -	\$ -	\$ 100,000	\$ 100,000
05-590-940	Transfer to Unrestricted Reserves - Non-Dept	\$ -	\$ 19,510	\$ -	\$ -	\$ -	\$ -
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	\$ 4,400	\$ -	\$ 4,000	\$ 4,000
05-590-993	Transfer to Reserve - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-994	Bank Fees - Non-Dept	\$ -	\$ 1,000	\$ 2	\$ -	\$ -	\$ -
05-590-995	Refund of Overpayments - Non-Dept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-590-996	Bad Debt - Non-Dept	\$ 12,262	\$ -	\$ 4,935	\$ -	\$ 5,000	\$ 5,000
05-590-999	Other Non-Operating Charges - Non-Dept	\$ (38,443)	\$ 6,000	\$ 1,751,075	\$ -	\$ 6,000	\$ 6,000
		<u>\$ 130,514</u>	<u>\$ 158,510</u>	<u>\$ 1,760,412</u>	<u>\$ -</u>	<u>\$ 115,000</u>	<u>\$ 115,000</u>
	DEPARTMENT TOTAL	<u><u>\$ 313,223</u></u>	<u><u>\$ 371,604</u></u>	<u><u>\$ 1,871,301</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 384,513</u></u>	<u><u>\$ 335,589</u></u>

SPECIAL REVENUE FUND

GFIF Revenues



Polk City FY2023 GFIF Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/19/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
08-324-100	Police - Public Safety Impact Fee	\$ 20,640	\$ 38,699	\$ 5,160	\$ 7,095	\$ 7,095
08-324-110	Fire/Rescue - Public Safety Impact Fee	\$ 11,568	\$ 20,706	\$ 2,761	\$ 3,796	\$ 3,796
08-324-610	Parks & Recreation Impact Fee	\$ 33,630	\$ 62,409	\$ 8,321	\$ 9,361	\$ 9,361
08-324-710	Public Facilities Impact Fee	\$ 54,749	\$ 104,882	\$ 13,984	\$ 19,228	\$ 19,228
08-361-200	Interest/Dividends - FL SAFE	\$ 209	\$ 534	\$ 860	\$ 2,000	\$ 2,000
		\$ 120,796	\$ 227,230	\$ 31,086	\$ 41,480	\$ 41,480
	TOTAL GENERAL FUND REVENUES	\$ 120,796	\$ 227,230	\$ 31,086	\$ 41,480	\$ 41,480

SPECIAL REVENUE FUND

GFIF Expenditures



Polk City FY2023 GFIF Special Revenue Police Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/19/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
08-000-000						
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	\$ -	\$ 7,095	\$ 7,095
08-521-931	Reserves - Police Public Safety Int/Dividends	\$ -	\$ -	\$ -	\$ 252	\$ 252
		\$ -	\$ 38,789	\$ -	\$ 7,347	\$ 7,347
	TOTAL GF SPECIAL REVENUE EPENDITURES	\$ -	\$ 38,789	\$ -	\$ 7,347	\$ 7,347

Polk City FY2023 GFIF Special Revenue Fire Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/19/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
08-000-000						
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	\$ -	\$ 3,796	\$ 3,796
08-522-931	Reserves - Fire Public Safety Int/Dividends				\$ 126	\$ 126
		\$ -	\$ 20,754	\$ -	\$ 3,922	\$ 3,922
	TOTAL GF SPECIAL REVENUE EPENDITURES	\$ -	\$ 20,754	\$ -	\$ 3,922	\$ 3,922

Polk City FY2023 GFIF Special Revenue Facilities Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/19/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
08-000-000						
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	\$ -	\$ 9,361	\$ 9,361
08-539-931	Reserves - Public Facility Int/Dividends	\$ -	\$ -	\$ -	\$ 438	\$ 438
		\$ -	\$ 105,130	\$ -	\$ 9,799	\$ 9,799
	TOTAL GF SPECIAL REVENUE EPENDITURES	\$ -	\$ 105,130	\$ -	\$ 9,799	\$ 9,799

Polk City FY2023 GFIF Special Revenue Parks Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/19/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
08-000-000						
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	\$ -	\$ 19,228	\$ 19,228
08-572-931	Reserves - Parks & Rec Int/Dvidends	\$ -	\$ -	\$ -	\$ 1,184	\$ 1,184
		<u>\$ -</u>	<u>\$ 62,557</u>	<u>\$ -</u>	<u>\$ 20,412</u>	<u>\$ 20,412</u>
	TOTAL GF SPECIAL REVENUE EPENDITURES	<u>\$ -</u>	<u>\$ 62,557</u>	<u>\$ -</u>	<u>\$ 20,412</u>	<u>\$ 20,412</u>

SPECIAL REVENUE FUND

EFIF Revenues



Polk City FY2023 EFIF Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/19/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
09-324-210	Water Impact Fees	\$ 71,627	\$ 104,820	\$ 24,458	\$ 34,940	\$ 34,940
09-324-220	Sewer Impact Fees	\$ 154,525	\$ 264,900	\$ 35,320	\$ 88,300	\$ 88,300
09-361-200	Interest/Dividends - FL SAFE	\$ 331	\$ 842	\$ 1,361	\$ 2,000	\$ 2,000
		\$ 226,483	\$ 370,562	\$ 61,139	\$ 125,240	\$ 125,240
	TOTAL GENERAL FUND REVENUES	\$ 226,483	\$ 370,562	\$ 61,139	\$ 125,240	\$ 125,240

SPECIAL REVENUE FUND

EFIF Expenditures



Polk City FY2023 WIF Special Revenue Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/27/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
09-533-310 F	Professional Services - Legal Fees	\$ 1,239	\$ 31,000	\$ 6,665	\$ -	\$ -
09-533-312	Professional Services - Other Professional Se	\$ -	\$ 9,600	\$ -	\$ -	\$ -
09-533-313	Professional Services - Polk Regional Water	\$ -	\$ 4,000	\$ -	\$ -	\$ -
09-533-492	Recording & Other Fees - Water Impact Fees	\$ 140	\$ -	\$ -	\$ -	\$ -
09-533-529	Water Impact Fee - Refund Customer	\$ 1,747	\$ -	\$ -	\$ -	\$ -
09-533-650	Construction In Progress - Water IF Spec...	\$ -	\$ 60,220	\$ 6,456	\$ -	\$ -
09-533-930	Reserves - Water Impact Fees	\$ -	\$ 238	\$ -	\$ 34,940	\$ 34,940
09-533-931	Reserves - Water Int/Dividends	\$ -	\$ -	\$ -	\$ 500	\$ 500
		\$ 3,126	\$ 105,058	\$ 13,120	\$ 35,440	\$ 35,440
TOTAL GF SPECIAL REVENUE EPENDITURES		\$ 3,126	\$ 105,058	\$ 13,120	\$ 35,440	\$ 35,440

Polk City FY2022 SIF Special Revenue Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>FY21 Actual</u>	<u>FY 22 - Budget</u>	<u>FY22 - 05/27/2021 YTD Actual</u>	<u>FY23 - Dept Requested</u>	<u>FY23 - Proposed</u>
09-535-310 F	Professional Services - Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -
09-535-312	Professional Services - Other Professional Se	\$ -	\$ -	\$ -	\$ -	\$ -
09-535-492	Recording & Other Fees - Sewer Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -
09-535-529	Sewer Impact Fee - Refund Customer	\$ 4,415	\$ -	\$ -	\$ -	\$ -
09-535-650	Construction In Progress - Sewer IF Spec...	\$ -	\$ -	\$ -	\$ -	\$ -
09-535-930	Reserves - Sewer Impact Fees	\$ -	\$ 265,504	\$ -	\$ 88,300	\$ 88,300
09-535-931	Reserves - Sewer Int/Dividends	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
		\$ 4,415	\$ 265,504	\$ -	\$ 89,800	\$ 89,800
TOTAL GF SPECIAL REVENUE EPENDITURES		\$ 4,415	\$ 265,504	\$ -	\$ 89,800	\$ 89,800

CAPITAL
IMPROVEMENTS
PROGRAM
FY21 - 22



Polk City
Capital Improvements Program (CIP) - Budgeted - Summarized by Fund
Fiscal Years 2022 - 2023

Project Name	Project Task	GL Acct	FY23	Paid w/Set Aside Reserves
Capital Improvements:				
General Fund:				
Building and Zoning Improvements Other than Buildings	Software for the Building Department	01-524-630	\$13,000.00	
Code Enforcement - Improvements Other than Buildings	Software for Code Enforcement	01-529-630	\$6,000.00	
Improvements Other than Building - Streets	New F250 pickup regular cab w/8ft bed	01-541-630	\$35,000.00	
Machinery & Equipment - Streets	Purchase Debris Blower (\$2000 with 01-572-640) and (\$2000 with 01-541-640)	01-541-640	\$2,000.00	
Construction in Progress - Streets	CDBG Program	01-541-650	\$625,000.00	
Books, Pub, and Library Materials - Library	Purchase of new books, other publications and media for children, teens, and adults	01-571-660	\$18,500.00	
Machinery & Equipment - Parks	Purchase Debris Blower (\$2000 with 01-572-640) and (\$2000 with 01-541-640)	01-572-640	\$2,000.00	
Total General Fund CIP Per Fiscal Year			\$701,500.00	
Enterprise Fund:				
Improvements Other than Building - Sewer	ARPA -8" force main Mt.Olive Area	05-535-630	\$672,744.43	
Total Enterprise Fund CIP Per Fiscal Year			\$672,744.43	
Total: General and Enterprise Fund CIP Per Fiscal Year			\$1,374,244.43	
CIP Reserves:				
General Fund:				
Machinery and Equipment - Roads & Streets		01-590-942 / 01-541-640	\$0.00	\$0.00
Total General Fund CIP Reserves Per Fiscal Year			\$0.00	
Enterprise Fund:				
Machinery and Equipment - Water Operations		05-590-942 / /05-533-640	\$0.00	\$0.00
Machinery and Equipment - Sewer Operations		05-590-942 / 05-535-640	\$0.00	\$0.00
Total Enterprise Fund CIP Reserves Per Fiscal Year			\$0.00	
Total: General and Enterprise Fund CIP Reserves Per Fiscal Year			\$0.00	

Polk City
 Capital Improvements Program (CIP) - Budgeted - Summarized by Fund
 Fiscal Years 2022 - 2023

Project Name	Project Task	GL Acct	FY23	Paid w/Set Aside Reserves
Larger Cost Repairs and Maintenance:				
General Fund:				
Repairs & Maintenance - Streets	Paving in the numbered streets/Carter Blvd Area - repairs	01-538-460	\$75,000.00	
Improvements Other than Building - Parks	Resurface the basketball & tennis courts and paint pickle ball lines (\$26,000)	01-572-630	\$30,000.00	
Total General Fund R&M Per Fiscal Year			\$75,000.00	
Enterprise Fund:				
Repair and Maintenance - Water Operations	Repair and maintenance	05-533-460	\$110,000.00	
Operating Supplies - Water Operations	New Installs - Meter Supplies Purchase	05-533-526	\$100,000.00	
Operating Supplies - Water Operations	Repairs & Maintenance - Meter Supplies Purchase	05-533-527	\$84,000.00	
Repair and Maintenance - Sewer Operations	Repair and maintenance	05-535-460	\$100,000.00	
Repair and Maintenance - Sewer Operations	General repair/maintenance to grounds and facility	05-535-461	\$60,000.00	
Total Enterprise Fund R&M Per Fiscal Year			\$454,000.00	
			FY23	
Total: General and Enterprise Fund R&M Per Fiscal Year			\$529,000.00	
			FY23	
Grand Total: General and Enterprise Fund CIP, CIP Reserves, and R&M Budgeted Per FY			\$1,903,244.43	

DEBT SERVICE

EXPENDITURES



Polk City Debt Service Summary

FY22 Debt Expense						
GL Acct #	Vendor	Loan	Principal	Interest	Mandated Reserves	Total
01-517.710	CB&T	Government Facilities Loan	\$ 82,187.92			\$ 82,187.92
Total 01-517.710 (Principal Exp)						\$ 82,187.92
01-517.720	CB&T	Government Facilities Loan		37,622.57		\$ 37,622.57
Total 01-517.720 (Interest Exp)						\$ 37,622.57
05-535.710	DEP	DEP SRF Loan Payment - 52101P	\$ 131,470.90			\$ 131,470.90
05-535.710	DEP	DEP SRF Loan Payment - WW531400	\$ 1,728.38			\$ 1,728.38
05-535.710	DEP	DEP SRF Loan Payment - WW531402	\$ 26,967.46			\$ 26,967.46
05-535.710	U.S. Bank	Polk City Water Sewer Series 2017	\$ 204,527.00			\$ 204,527.00
Total 05-535.710 (Principal Exp)						\$ 364,693.74
05-535.720	DEP	DEP SRF Loan Payment - 52101P		\$ 42,737.12		\$ 42,737.12
05-535.720	DEP	DEP SRF Loan Payment - WW531400		\$ 241.62		\$ 241.62
05-535.720	DEP	DEP SRF Loan Payment - WW531400		\$ 1,662.28		\$ 1,662.28
05-535.720	U.S. Bank	Polk City Water Sewer Series 2017		\$ 234,569.32		\$ 234,569.32
Total 05-535.720 (Interest Exp)						\$ 279,210.34
05-533.710	U.S. Bank	Polk City Water Sewer Series 2017	\$ 60,473.00			\$ 60,473.00
05-533.710	Tax-Exempt Lea:	2014 Meter Replacement Program	\$ -			\$ -
Total 05-533.710 (Principal Exp)						\$ 60,473.00
05-533.720	U.S. Bank	Polk City Water Sewer Series 2017		\$ 69,355.69		\$ 69,355.69
05-533.720	Tax-Exempt Lea:	2014 Meter Replacement Program		\$ -		\$ -
Total 05-533.720 (Interest Exp)						\$ 69,355.69
			\$ 507,354.66	\$ 386,188.60	\$ -	\$ 893,543.26
Grand Total						

FY21 Debt	Loan
\$ 119,810.49	Citizen's Bank & Trust
\$ 174,208.02	DEP Loan Pymt - 52101P
\$ 1,970.00	DEP Loan Pymt - WW531400
\$ 28,629.74	DEP Loan Pymt - WW531402
\$ 568,925.01	Polk City Water Sewer Series 2017
\$ -	Meter Replacement Program
\$ 893,543.26	Total FY22 Debt Payments

Polk City

Current Debt Schedule - Amounts Include Principal and Interest

	Annual Payments (PMTS are now Monthly)			Annual Payments			Total Per Fiscal Year
	1) Citizens Bank & Trust			4) Tax Exempt Leasing			
FY	Principal	Interest @ 3.445%	Loan		2.79% Interest	Meter Replacement	
2022	\$82,187.93	\$37,622.56	\$119,810.49		PAID		\$119,810.49
2023	\$85,081.27	\$34,729.22	\$119,810.49				\$119,810.49
2024	\$88,076.48	\$31,734.01	\$119,810.49				\$119,810.49
2025	\$91,177.13	\$28,633.36	\$119,810.49				\$119,810.49
2026	\$94,386.93	\$25,423.56	\$119,810.49				\$119,810.49
2027	\$97,709.73	\$22,100.76	\$119,810.49				\$119,810.49
2028	\$101,149.52	\$18,660.97	\$119,810.49				\$119,810.49
2029	\$104,710.39	\$15,100.10	\$119,810.49				\$119,810.49
2030	\$108,396.62	\$11,413.87	\$119,810.49				\$119,810.49
2031	\$112,212.63	\$7,597.86	\$119,810.49				\$119,810.49
2032	\$116,162.96	\$3,647.53	\$119,810.49				\$119,810.49
2033	\$39,622.74	\$314.09	\$39,936.83				\$39,936.83
	\$1,120,874.33	\$236,977.89	\$1,357,852.22	\$0.00	\$0.00	\$0.00	\$1,357,852.22

Audit Notes to Long-Term Obligations Table:

Governmental Activities:

- 1) Polk City refinanced the debt on the Polk City Government Center in FY2018. The debt was refinanced by Citizen's Bank and Trust at an interest rate of 3.445% compared to the 4.125% interest rate with USDA. The City will reduce the debt by 5 years and see an overall savings of \$244,079.00.
- 4) 2014 Water Meter Replacement Program - This master lease purchase agreement bears interest at 2.79%. This purchase is for 501 water meters, 200 registers, a Toughbook laptop, and Masterlink Vehicle Reading Software. This purchase agreement is secured by the Enterprise Fund water and wastewater revenue.

Polk City

Current Debt Schedule - Amounts Include Principal and Interest

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	
2022	\$ 131,470.96	\$ 42,737.12	\$ 174,208.08	\$ 265,000.00	\$ 303,925.00	\$ 568,925.00	\$ 1,728.38	\$ 241.62	\$ 1,970.00	\$ 26,953.98	\$ 1,675.76	\$ 28,629.74	\$ 773,732.82
2023	\$ 134,658.50	\$ 39,549.58	\$ 174,208.08	\$ 275,000.00	\$ 295,975.00	\$ 570,975.00	\$ 1,741.54	\$ 228.46	\$ 1,970.00	\$ 26,981.12	\$ 1,648.62	\$ 28,629.74	\$ 775,782.82
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
	\$ 1,805,995.81	\$ 284,501.24	\$ 2,090,497.05	\$ 7,675,000.00	\$ 3,818,950.00	\$ 11,493,950.00	\$ 32,174.32	\$ 2,250.72	\$ 34,425.04	\$ 793,152.77	\$ 37,109.44	\$ 830,262.21	\$ 14,449,134.30

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 Summary

FY 2022 - 2023



Polk City Payroll

Fiscal Year 2023

General Fund

LEGISLATIVE - 511

Position	DOH	Years of Service	2022-2023 Total Regular Salary	2022-2023 Proposed COLA Increase	2022 -2023 Addl pay for City Events and Call outs	2022-2023 Total Regular Salary
Mayor	9/23/2009	13	\$ 3,600.00	\$ -	N/A	\$ 3,600.00
Commissioner	11/19/2018	4.1	\$ 1,800.00	\$ -	N/A	\$ 1,800.00
Commissioner	4/17/2020	5.5	\$ 1,800.00	\$ -	N/A	\$ 1,800.00
Commissioner	4/30/2020	2.5	\$ 1,800.00	\$ -	N/A	\$ 1,800.00
Commissioner	4/18/2022	0.5	\$ 1,800.00	\$ -	N/A	\$ 1,800.00
Department Total			\$ 10,800.00	\$ -	\$ -	\$ 10,800.00

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.

Executive - 512

Position	DOH	Years of Service	2021-2022 Total Regular Salary	2022-2023 COLA Increase	2022-2023 Per Contract Increase	2022-2023 Total Regular Salary	2022-2023 Overtime Provision	2022-2023 Addl pay for City Events and Call outs	2022-2023 Total Salary
City Manager	09/05/2008	14	\$ 126,583.81	\$ 3,164.60	\$ 7,000.00	\$ 136,748.41	\$ -	\$ -	\$ 136,748.41
Assistant City Manager	07/08/2013	9.3	\$ 79,193.68	\$ 3,167.75		\$ 82,361.43	\$ -	\$ -	\$ 82,361.43
Department Total			\$ 205,777.49	\$ 6,332.34	\$ 7,000.00	\$ 219,109.83	\$ -	\$ -	\$ 219,109.83

Polk City Payroll

General Fund Con't

Position	DOH	Years of Service	2021-2022 Total Regular Salary	2022-2023 COLA Increase	2022-2023 Per Contract Increase	2022-2023 Total Regular Salary	2022-2023 Overtime Provision	2022-2023 Addl pay for City Events and Call outs	2022-2023 Total Salary
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Finance & Accounting - 516

Finance Director	10/13/2008	14	\$ 65,000.00	\$ 2,600.00		\$ 67,600.00	\$ -	\$ -	\$ 67,600.00
Finance Clerk	04/18/2022	0.6	\$ 37,440.00	\$ 1,497.60		\$ 38,937.60	\$ -	\$ 561.60	\$ 39,499.20
Department Total			\$ 102,440.00	\$ 4,097.60	\$ -	\$ 106,537.60	\$ -	\$ 561.60	\$ 107,099.20

Building & Zoning - 524

Comm Develop Director	10/29/2007	15	\$ 65,000.00	\$ 2,600.00		\$ 67,600.00	\$ -	\$ -	\$ 67,600.00
Admin Assistant	11/25/2013	8.11	\$ 38,951.12	\$ 1,558.04		\$ 40,509.16	\$ -	\$ 584.27	\$ 41,093.43
Department Total			\$ 103,951.12	\$ 4,158.04	\$ -	\$ 108,109.16	\$ -	\$ 584.27	\$ 108,693.43

Code Enforcement - 529

Code Enforcement Officer	11/05/2018	3.11	\$ 26,456.17	\$ 1,058.25		\$ 27,514.42	\$ 423.30	\$ -	\$ 27,937.71
Department Total			\$ 26,456.17	\$ 1,058.25	\$ -	\$ 27,514.42	\$ 423.30	\$ -	\$ 27,937.71

Streets - 541

Public Works Director	12/07/2021	0.10	\$ 70,000.00	\$ 2,800.00		\$ 72,800.00	\$ -	\$ -	\$ 72,800.00
Admin Assistant	05/24/2021	1.5	\$ 33,280.00	\$ 1,331.20		\$ 34,611.20	\$ -	\$ 998.40	\$ 35,609.60
Maintenance Worker I	6/2/2021	1.4	\$ 37,440.00	\$ 1,497.60		\$ 38,937.60	\$ -	\$ 2,246.40	\$ 41,184.00
Maintenance Worker I	03/28/2022	0.7	\$ 37,440.00	\$ 1,497.60		\$ 38,937.60		\$ 2,246.40	\$ 41,184.00
Maintenance Worker I	4/18/2022	0.6	\$ 37,440.00	\$ 1,497.60		\$ 38,937.60	\$ -	\$ 2,246.40	\$ 41,184.00
Maintenance Worker I	4/18/2022	0.6	\$ 31,200.00	\$ 1,248.00		\$ 32,448.00	\$ -	\$ 1,872.00	\$ 34,320.00
Custodian	2/21/2022	0.8	\$ 18,096.00	\$ 723.84		\$ 18,819.84	\$ 603.20	\$ -	\$ 19,423.04
Department Total			\$ 264,896.00	\$ 10,595.84	\$ -	\$ 275,491.84	\$ 603.20	\$ 9,609.60	\$ 285,704.64

Library - 571

Librarian	03/01/2021	0.7	\$ 45,000.00	\$ 1,800.00		\$ 46,800.00	\$ -	\$ -	\$ 46,800.00
Library Clerk	10/05/2015	7	\$ 33,579.19	\$ 1,343.17		\$ 34,922.36	\$ -	\$ 503.69	\$ 35,426.05
Department Total			\$ 78,579.19	\$ 3,143.17	\$ -	\$ 81,722.36	\$ -	\$ 503.69	\$ 82,226.05

Total GF Payroll \$ 830,770.87

Polk City Payroll

Enterprise Fund

Position	DOH	Years of Service	2019-2020 Total Regular Salary	2020-2021 Proposed COLA Increase	2020-2021 Proposed Merit Increase	2020-2021 Total Regular Salary	2020-2021 Overtime Provision	2020-2021 Addl pay for City Events and Call outs	2020-2021 Total Salary
Water Administration - 518									
Utility Billing Supervisor	01/20/2015	7.9	\$ 52,000.00	\$ 2,080.00		\$ 54,080.00	\$ -	\$ -	\$ 54,080.00
Utility Billing Clerk	10/01/2014	8	\$ 38,056.30	\$ 1,522.25		\$ 39,578.55		\$ 570.85	\$ 40,149.40
Utility Billing Clerk - Vacant	10/19/2020	0	\$ 32,240.00	\$ 1,289.60		\$ 33,529.60	\$ -	\$ 483.60	\$ 34,013.20
Department Total			\$ 122,296.30	\$ 4,891.85	\$ -	\$ 127,188.15	\$ -	\$ 1,054.45	\$ 128,242.60

Water Operations - 533

W/S Superintendent	05/17/2021	1.5	\$ 26,000.00	\$ 1,040.00		\$ 27,040.00	\$ -	\$ -	\$ 27,040.00
Lead Plant Operator - Split	12/01/2017	4.10	\$ 34,978.13	\$ 1,399.13		\$ 36,377.26	\$ -	\$ -	\$ 36,377.26
Service Worker I	04/27/2022	0.6	\$ 37,440.00	\$ 1,497.60		\$ 38,937.60	\$ -	\$ 2,040.00	\$ 40,977.60
Service Worker I - Vacant		0	\$ 35,360.00	\$ -		\$ 35,360.00	\$ -	\$ 2,246.40	\$ 37,606.40
Incentive Pay									\$ 1,820.00
Department Total			\$ 107,778.13	\$ 2,896.73	\$ -	\$ 137,714.86	\$ -	\$ 4,286.40	\$ 143,821.26

Sewer Operations - 535

W/S Superintendent	05/17/2021	1.5	\$ 26,000.00	\$ 1,040.00		\$ 27,040.00	\$ -	\$ -	\$ 27,040.00
Lead Plant Operator - Split	12/01/2017	4.10	\$ 34,978.13	\$ 1,399.13		\$ 36,377.26	\$ -	\$ -	\$ 36,377.26
Field Technician I	01/01/2018	4.9	\$ 43,409.60	\$ 1,736.38		\$ 45,145.98		\$ 2,604.58	\$ 47,750.56
Field Technician I - Vacant		0	\$ 35,360.00	\$ -		\$ 35,360.00	\$ -	\$ 2,040.00	\$ 37,400.00
Incentive Pay									\$ 1,820.00
Department Total			\$ 139,747.73	\$ 4,175.51	\$ -	\$ 143,923.24	\$ -	\$ 4,644.58	\$ 150,387.82

Total EF Payroll **\$ 422,451.67**

Total FY23 Payroll **\$ 1,264,022.53**

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
Personnel Expenses		
110	Executive Salaries	Legislative Salaries. This line is for the salary expense of elected officials.
120	Regular Salaries – Wages	Full-time, part-time, and prorated portions of the costs for work performed by employees of the government. The combined salary line items represent approximately 50% of the total operating budget excluding capital.
130	Other Salaries and Wages	Full-time, part-time, and prorated portions of the costs for work performed by temporary or seasonal employees of the government.
140	Overtime	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.
Operating Expenses		
305	Contract Labor	Amounts paid to individuals for services rendered to the city. These are part-time workers who are not on our payroll and do not receive benefits.
310	Professional Services	Services supporting general government operations and administration. These include the services of the City Attorney, architects, planners, system analysts, and laboratory work.

Polk City
Budget Line-Item Descriptions

Line Item #	Line-Item Name	Description
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

Line Item #	Line-Item Name	Description
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
Capital Expenditures		
605	Depreciation Expense	This line is to expense the depreciation on the City's equipment, vehicles, and structures. This is an expense line for accounting purposes only 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.
Debt Service		
710	Principal	Amounts paid to institutions for the principal payment for revenue bonds used to construct or expand services.
720	Interest	Amounts paid to institutions for the interest payment for revenue bonds used to construct or expand services.
730	Other Debt Service Costs	Amounts paid to individuals or firms for the services provided in securing the revenue bonds used to construct or expand services

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
Other Uses		
900	Transfer to Utility Fund.	Amounts transferred to the utility accounts to cover expenses. The last year that this was done was in 2002. The utility accounts are now completely self-supporting.
910	Police Reserve Transfer.	Amounts transferred to the Police Reserve account for capital expenditures for the startup of a future police department.
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

Line Item #	Line-Item Name	Description
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.