

**FY 15/16 PROPOSED BUDGET  
EXPENDITURES BY FUND GROUP**

| <b>Fund Group/Fund</b>  | <b>Budget<br/>FY14/15</b> | <b>Proposed<br/>FY 15/16</b> | <b>Plan<br/>FY 16/17</b> |
|---|---------------------------|------------------------------|--------------------------|
| <b>General Fund</b>   |                           |                              |                          |
| 00100 General Fund  | 320,988,624               | 331,112,334                  | 333,496,267              |
| <b>Special Revenue Funds</b>                                  |                           |                              |                          |
| 10100 County Transportation Trust Fund                        | 49,225,823                | 46,892,373                   | 42,503,704               |
| 10150 Special Revenue Grants                                  | 64,071,259                | 47,567,816                   | 18,360,188               |
| 12160 Tourism Tax Funds                                       | 12,565,124                | 15,424,434                   | 16,494,189               |
| 12180 Lake And River Enhancement Trust Funds                  | 2,017,350                 | 2,161,105                    | 836,092                  |
| 12190 Fire Rescue Funds                                       | 36,825,954                | 39,631,641                   | 40,851,870               |
| 12240 Impact Fees   | 16,948,298                | 9,920,714                    | 11,757,597               |
| 14350 Emergency 911 Funds                                     | 3,550,483                 | 3,097,378                    | 3,073,835                |
| 14370 Hazardous Waste Funds                                   | 384,081                   | 207,085                      | 132,587                  |
| 14390 Radio Communications Funds                              | 2,447,380                 | 2,309,123                    | 2,132,313                |
| 14490 Indigent Health Care Funds                              | 57,379,930                | 66,175,109                   | 60,947,890               |
| 14930 Leisure Services MSTU Funds                             | 23,920,220                | 21,531,306                   | 14,914,869               |
| 14950 Libraries MSTU Funds                                    | 3,715,527                 | 4,093,828                    | 3,868,871                |
| 14960 Rancho Bonito MSTU Fund                                 | 8,050                     | 15,182                       | 11,423                   |
| 14970 Transportation (1 Mill) Fund                            | 63,044,623                | 59,355,936                   | 45,607,855               |
| 14990 Law Enforcement Trust Funds                             | 486,649                   | 383,000                      | 238,000                  |
| 15010 Land Management Nonexpendable Trust Funds               | 37,115,444                | 38,319,945                   | 38,700,768               |
| 15240 Polk Commerce Centre CRA                                | 120,873                   | 130,242                      | 36,682                   |
| 15250 Eloise CRA Trust-Agency Funds                           | 463,811                   | 251,321                      | 290,286                  |
| 15270 North Ridge CRA Trust-Agency Funds                      | 43,892,246                | 0                            | 0                        |
| 15290 Harden Parkway CRA Funds                                | 874,046                   | 895,412                      | 799,878                  |
| 15310 Building Funds  | 5,486,282                 | 8,026,507                    | 6,031,626                |
| 15350 Affordable Housing Assistance Trust Funds               | 2,418,996                 | 5,098,471                    | 5,098,471                |
| 16000 Street Lighting Districts                               | 2,841,347                 | 2,792,566                    | 2,792,566                |
| 18000 Stormwater MSTU   | 2,421,323                 | 3,616,811                    | 3,752,803                |
| <b>Debt Service Funds</b>                                     |                           |                              |                          |
| 21600 Const Tax Rev Improv & Refund Bds, S2006                | 6,483,778                 | 6,679,376                    | 5,229,489                |
| 23000 Public Facilities Rev Bond, Series 2005                 | 3,916,838                 | 2,156,336                    | 0                        |
| 23300 Capital 2010  | 7,333,897                 | 7,466,412                    | 7,495,368                |
| 23400 Transportation 2010                                     | 10,794,699                | 10,876,840                   | 10,920,574               |
| 23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005) | 4,526,704                 | 6,253,566                    | 8,430,091                |
| 23600 Parking Garage Debt Service                             | 275,000                   | 0                            | 0                        |
| <b>Capital Funds</b>  |                           |                              |                          |
| 30200 Drainage and Water Quality Fund                         | 2,668,624                 | 1,602,351                    | 106,234                  |
| 30800 General Capital Improvement Funds                       | 10,935,539                | 14,900,574                   | 5,094,591                |
| 31200 Environmental Land Acquisition Funds                    | 3,333,191                 | 2,935,582                    | 989,482                  |
| 31700 Long Term Road Project Funds                            | 4,730,435                 | 4,028,854                    | 627,547                  |
| 31900 North Ridge Projects Fund                               | 0                         | 36,747,947                   | 9,533,691                |
| <b>Enterprise Funds</b>                                       |                           |                              |                          |
| 41010 Solid Waste Funds                                       | 97,892,793                | 106,976,262                  | 94,361,065               |
| 41110 Landfill Closure Funds                                  | 67,982,585                | 69,511,025                   | 65,694,567               |
| 41210 Universal Solid Waste Collection Funds                  | 19,419,588                | 19,396,988                   | 18,823,548               |
| 41310 Community Cleanup Funds                                 | 1,484,825                 | 1,435,131                    | 1,273,181                |
| 42010 Utilities Operating Funds                               | 103,859,589               | 127,149,573                  | 100,333,361              |
| 42110 Utilities Capital Expansion Funds                       | 18,035,841                | 23,669,622                   | 16,853,188               |
| 42430 Utilities Bond Issue 2013                               | 40,886,970                | 8,471,834                    | 3,925,667                |
| 43110 Rohr Home Fund  | 7,328,110                 | 6,063,703                    | 5,971,394                |
| <b>Internal Service Funds</b>                                 |                           |                              |                          |
| 50100 Fleet Maintenance Funds                                 | 6,498,923                 | 6,982,464                    | 7,163,807                |
| 50300 Employee Health Insurance Fund                          | 70,459,165                | 73,352,322                   | 74,176,159               |

**FY 15/16 PROPOSED BUDGET  
EXPENDITURES BY FUND GROUP**

| <b>Fund Group/Fund</b>            | <b>Budget<br/><u>FY14/15</u></b> | <b>Proposed<br/><u>FY 15/16</u></b> | <b>Plan<br/><u>FY 16/17</u></b> |
|-----------------------------------|----------------------------------|-------------------------------------|---------------------------------|
| <b>Internal Service Funds</b>     |                                  |                                     |                                 |
| 51500 Fleet Replacement Funds     | 17,613,133                       | 18,015,361                          | 17,968,106                      |
| 52000 Information Technology Fund | 8,021,191                        | 8,804,624                           | 8,990,478                       |
| <b>TOTAL :</b>                    | <b>1,267,695,161</b>             | <b>1,272,486,386</b>                | <b>1,116,692,218</b>            |

# PROPOSED FISCAL YEAR 2015/2016 BUDGET

## CHANGES BY FUND

| FUND                         | DESCRIPTION   | ADOPTED FY<br>2014/2015 | PROPOSED FY<br>2015/2016 | VARIANCE     | EXPLANATION  |
|------------------------------|---|-------------------------|--------------------------|--------------|--|
| <b>GENERAL FUND</b>          |   |                         |                          |              |  |
| 00100                        | <b>GENERAL FUND</b><br><i>Most County functions are funded through the General Fund. The primary source of revenue is ad valorem tax, followed by the half-cent sales tax and Public Service Tax. Other revenue is generated through fees from licenses and permits, charges for service, fines, and intergovernmental sources.</i> | 320,988,624             | 331,112,334              | 10,123,710   | Increases from property tax and sales tax primarily focused on investing in critical public safety needs in the Sheriff's Office and Emergency Medical Services. This includes the addition of two new 24/7 ambulances, increased hours to bring two other ambulances up to 24/7 operations, increased salary to retain and recruit Sheriff's deputies, and fund deputies that are no longer being funded by a cops grant.   |
| <b>SPECIAL REVENUE FUNDS</b> |   |                         |                          |              |  |
| 10100                        | <b>COUNTY TRANSPORTATION TRUST FUND</b><br><i>Most Transportation Trust Fund revenue is generated through gas taxes and used for the construction and maintenance of roads and bridges.</i>   | 49,225,823              | 46,892,373               | (2,333,450)  | The primary reason for the reduction is recurring expenses out-pacing recurring revenue, causing a reduction in funds that are carried forward. Decision to begin to move some Transportation Trust expenses to the County Millage fund in upcoming years will assist with this current imbalance.   |
| 10150                        | <b>SPECIAL REVENUE GRANT FUND</b><br><i>This fund is comprised of the various federal and state grants awarded to the County. Included are areas such as nutrition, in-home services for the elderly, transportation for the elderly and homebound, affordable housing activities, and homeowner rehabilitation.</i>                | 64,071,259              | 47,567,816               | (16,503,443) | The decrease in the Special Revenue Grant Fund is heavily impacted by the expiration of large grants and reduction in carry forward as multi-year grant funds are utilized. Additionally, a \$6.1 million decrease in Transit grants is the result of a pending agreement with Citrus Connection to take over operations, and FDOT grant funding is in the process of being reassigned. Elderly Services will no longer administer State General Revenue grants, and Housing & Neighborhood Development will no longer administer the Section 8 program. |
| 12160                        | <b>TOURISM TAX FUND</b><br><i>Revenue is generated through the five-cent tourism tax on hotels and motels, also known as the "Bed Tax," and is used to promote tourism in Polk County.</i>  | 12,565,124              | 15,424,434               | 2,859,310    | Increase in Tourism Tax Revenue and cash balance forward based on strong Tourism Tax collections over the past two years.  |
| 12180                        | <b>LAKE &amp; RIVER ENHANCEMENT TRUST FUNDS</b><br><i>Revenue is generated through the annual County Vessel Registration Fee and is used for the maintenance and enhancement of bodies of water, as well as for boating-related activities.</i>   | 2,017,350               | 2,161,105                | 143,755      | Increase in this fund is primarily due to the carryover of unspent funds. This fund is also CIP related and changes each fiscal year based on project completion schedules.  |
| 12190                        | <b>FIRE SERVICES FUNDS</b><br><i>Non-ad valorem special assessments are levied upon real estate parcels to provide County fire protection services.</i>   | 36,825,954              | 39,631,641               | 2,805,687    | Fire Assessment fee increased from \$168 to \$195 for Single Family Residential or 16% increase over all building classes.   |
| 12240                        | <b>IMPACT FEE FUND</b><br><i>Impact fees are charged to new development to offset the cost of additional facilities and services made necessary as a result of growth. Use of the funds is restricted to capital purchases, less 3% for administrative costs.</i>   | 16,948,298              | 9,920,714                | (7,027,584)  | Impact Fee Moratorium Extended to January 2016. Decrease is due to spending down of capital projects in FY 14/15.  |

| FUND  | DESCRIPTION  | ADOPTED FY<br>2014/2015 | PROPOSED FY<br>2015/2016 | VARIANCE    | EXPLANATION  |
|-------|--|-------------------------|--------------------------|-------------|--|
| 14350 | <b>EMERGENCY 911 FUNDS</b><br><i>Revenue for this fund is generated through the County's portion of the E911 fee assessed on customers of telephone service providers as set forth in the Florida Emergency Communications E911 Act.</i>   | 3,550,483               | 3,097,378                | (453,105)   | Decrease due to recurring expenses out-pacing recurring revenue, causing a reduction in funds that are carried forward. Recent legislative changes will mean additional revenue in future years.   |
| 14370 | <b>HAZARDOUS WASTE FUND</b><br><i>Revenue is derived from a 3% tax on gross receipts of hazardous waste recovery companies pursuant to Florida Statute.</i>  | 384,081                 | 207,085                  | (176,996)   | Decrease to cash balance forward due to one-time capital purchases in FY 14/15.  |
| 14390 | <b>RADIO COMMUNICATIONS FUND</b><br><i>Revenue is generated through a countywide surcharge on moving violations and used for the enhancement of an intergovernmental radio communication system.</i>   | 2,447,380               | 2,309,123                | (138,257)   | Decrease to cash balance forward due to spending down of capital projects.   |
| 14490 | <b>INDIGENT HEALTH CARE FUND</b><br><i>This fund was established to provide extended healthcare services to low-income citizens, and revenue is generated through a half-cent discretionary sales surtax approved by voters in 2004.</i>   | 57,379,930              | 66,175,109               | 8,795,179   | Projected 3% increase in tax revenue and an increase to cash balance forward due to the continuation of the hospital LIP grant program during FY14/15. This program, if approved by the state each year, helps offset expenditures, allowing for additional fund balance to be carried forward.                              |
| 14930 | <b>LEISURE SERVICES MSTU FUND</b><br><i>Revenue is generated through an ad valorem assessment levied in unincorporated Polk County to fund parks, recreation facilities, services, and programs.</i>   | 23,920,220              | 21,531,306               | (2,388,914) | Fund decreased primarily due to spending down of capital projects and utilizing reserves to cover operating costs, resulting in a decreased cash balance forward. The decline is offset by higher ad valorem revenue following the Board's decision to increase the Parks MSTU millage rate.                                 |
| 14950 | <b>LIBRARY MSTU FUND</b><br><i>Revenue is generated through an ad valorem assessment levied in unincorporated Polk County to fund library facilities and services.</i>   | 3,715,527               | 4,093,828                | 378,301     | Increase is due to higher property valuations resulting in higher ad valorem revenue.  |
| 14960 | <b>RANCHO BONITO MSTU FUND</b><br><i>Revenue is generated through an ad valorem assessment levied to fund law enforcement services and improvements for the Rancho Bonito area.</i>  | 8,050                   | 15,182                   | 7,132       | Effective 10/01/2014, the Rancho Bonito MSTU was established to create a minimal funding source to assist with law enforcement services and other improvements in the area.  |
| 14970 | <b>TRANSPORTATION MILLAGE FUND</b><br><i>Revenue is generated through an ad valorem assessment designed to narrow the Transportation infrastructure gap.</i>   | 63,044,623              | 59,355,936               | (3,688,687) | Decrease to cash balance forward due to spending down of capital projects.   |
| 14990 | <b>LAW ENFORCEMENT TRUST FUND</b><br><i>Revenue is generated statutorily through the domestic violence surcharge, cash forfeitures, and the sale of property and equipment confiscated by the Sheriff.</i>   | 486,649                 | 383,000                  | (103,649)   | Decrease to cash balance forward due to an increase in funds being used for PCSO equipment in FY 14/15.  |
| 15010 | <b>LAND MANAGEMENT NON-EXPENDABLE TRUST FUND</b><br><i>This fund was established for the preservation of water, wildlife, and wilderness resources and is funded through an ad valorem assessment approved by voters in 1994. As a non-expendable trust, only the interest earned may be utilized.</i> | 37,115,444              | 38,319,945               | 1,204,501   | The Environmental Lands voted millage will not be levied in FY 15/16 and beyond. The principal accumulated over the past 20 years remains in the non-expendable trust and continues to earn interest, while operations are funded through a separate fund established in FY 14/15 with the final assessment year's proceeds. |

| FUND  | DESCRIPTION   | ADOPTED FY<br>2014/2015 | PROPOSED FY<br>2015/2016 | VARIANCE     | EXPLANATION   |
|-------|---|-------------------------|--------------------------|--------------|---|
| 15240 | <b>POLK COMMERCE CENTRE CRA FUND</b><br><i>This CRA was established to increase access to the Polk Parkway and stimulate development through transportation and utility improvements. Revenue is generated through an incremental increase in ad valorem taxes with a base year of 1993.</i>  | 120,873                 | 130,242                  | 9,369        | Increased revenue due to property value increase, which is all allocated for debt service payments.   |
| 15250 | <b>ELOISE CRA FUND</b><br><i>This CRA was established for neighborhood revitalization activities in the Eloise Community. Revenue is generated through an incremental increase in ad valorem taxes with a base year of 1999.</i>  | 463,811                 | 251,321                  | (212,490)    | Decrease to cash balance forward due to one-time capital purchases in FY 14/15 as well as expenditures for the wastewater connection assistance program.  |
| 15270 | <b>NORTH RIDGE CRA FUND</b><br><i>This CRA was established to stimulate job creation for economic development in the North Ridge Community through transportation, parks, library, and law enforcement service improvements. Revenue is generated through an incremental increase in ad valorem taxes with a base year of 2002.</i> | 43,892,246              | 0                        | (43,892,246) | The Board approved "sunsetting" this CRA in FY 14/15, and the balance is being moved to a capital fund (31900 Fund below) to be spent on capital projects in Northeast Polk County.   |
| 15290 | <b>HARDEN PARKWAY CRA FUND</b><br><i>This CRA was established for transportation improvement activities in the Polk Harden Community. Revenue is generated through an incremental increase in ad valorem taxes with a base year of 2003.</i>  | 874,046                 | 895,412                  | 21,366       | Increased revenue due to property value increase, which is all allocated for debt service payments.   |
| 15310 | <b>BUILDING FUND</b><br><i>The Building Fund is dedicated to building inspection-related activities and funded by building permit fees and radon surcharge fees.</i>  | 5,486,282               | 8,026,507                | 2,540,225    | The Building Fund will fluctuate each year in correlation with building activity, and this increase is due to an improvement in building activity. The additional revenue will be used to fund the addition of 3 building inspector positions to keep up with the increased level of permitting, an upgrade to the current project management system, and the loan payback to the 413 Community Cleanup Fund. |
| 15350 | <b>AFFORDABLE HOUSING ASSISTANCE TRUST FUND</b><br><i>The State Housing Initiatives Partnership (SHIP) grant provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing to very low- to moderate-income families.</i>                    | 2,418,996               | 5,098,471                | 2,679,475    | State-level grant funding increased for FY 15/16, and unspent funds carried forward from FY 14/15.  |
| 16000 | <b>STREET LIGHTING DISTRICTS FUND</b><br><i>Revenue is generated through annual assessments to property owners within established street lighting districts for the costs associated with providing and maintaining street lights.</i>  | 2,841,347               | 2,792,566                | (48,781)     | Changes in assessment charges are based on estimated expenditures.  |
| 18000 | <b>STORMWATER MSTU FUND</b><br><i>Revenue is generated through an ad valorem assessment levied in unincorporated Polk County to fund stormwater related expenditures.</i>   | 2,421,323               | 3,616,811                | 1,195,488    | Much of the revenue generated in FY 14/15 is carried forward into FY 15/16, as the study phase of the NPDES permit requirements continues. The Stormwater Technical Advisory Committee is currently preparing a plan to address the permit requirements and prioritize stormwater projects necessary for compliance.  |

| FUND                      | DESCRIPTION   | ADOPTED FY<br>2014/2015 | PROPOSED FY<br>2015/2016 | VARIANCE    | EXPLANATION   |
|---------------------------|---|-------------------------|--------------------------|-------------|---|
| <b>DEBT SERVICE FUNDS</b> |   |                         |                          |             |   |
| 21600                     | <b>CONST TAX REV IMPROV &amp; REFUND BOND S2006</b><br><i>This issue refunded the Constitutional Fuel Tax Bond Series 1996, and the proceeds were deposited into the Harden Parkway CRA - Construction fund for road construction projects.</i>   | 6,483,778               | 6,679,376                | 195,598     | Debt Service Funds are reviewed each year to ensure that we have enough reserves to cover the Debt Reserve Requirements. This increase is from revenue that is being sent to the fund to ensure adequate debt reserves.   |
| 23000                     | <b>PUBLIC FACILITIES REV BOND, SERIES 2005</b><br><i>The proceeds of this issue were used for improvements to certain jail, public safety, and operational facilities.</i>  | 3,916,838               | 2,156,336                | (1,760,502) | This fund was refunded into the Public Facilities Rev Bonds, Series 2014 Fund 23500 listed below. This refunding reduced principal and interest payments for the County.  |
| 23300                     | <b>CAPITAL IMP REV 2010 REFUNDED BOND (\$2004)</b><br><i>This issue was a partial refinance of the Capital Improvement Revenue Bond Series 2004 (22900).</i>  | 7,333,897               | 7,466,412                | 132,515     | Debt Service Funds are reviewed each year to ensure that we have enough reserves to cover the Debt Reserve Requirements. This increase is from revenue that is being sent to the fund to ensure adequate reserves for debt coverage.  |
| 23400                     | <b>TRANSPORTATION IMP REV 2010 REFUNDED BOND (\$2004)</b><br><i>This issue was a partial refinance of the Transportation Improvement Revenue Bond Series 2004 (22800).</i>  | 10,794,699              | 10,876,840               | 82,141      | Debt Service Funds are reviewed each year to ensure that we have enough reserves to cover the Debt Reserve Requirements. This increase is from revenue that is being sent to the fund to ensure adequate reserves for debt coverage.  |
| 23500                     | <b>PUBLIC FACILITIES REV BONDS, SERIES 2014</b><br><i>This issue refunded the Public Facilities Rev Bond 2005 to reduce principal and interest payments for the County.</i>   | 4,526,704               | 6,253,566                | 1,726,862   | This debt fund was established through a refunding of the Public Facilities Rev Bond, Series 2005 Fund 23000 listed above. This increase is from revenue that is being sent to the fund to ensure adequate reserves for debt coverage and the addition of principal payments. |
| 23600                     | <b>PARKING GARAGE DEBT SERVICE</b><br><i>Fund to repay the bond proceeds for the construction of the Admin. Parking Deck</i>  | 275,000                 | 0                        | (275,000)   | Bond proceeds will no longer be used for the construction of the parking garage as the Board decided to utilize one-time funds from the General Fund for use in this project.   |
| <b>CAPITAL FUNDS</b>      |   |                         |                          |             |   |
| 30200                     | <b>DRAINAGE AND WATER QUALITY FUND</b><br><i>Fund was created to continue drainage and water quality projects after it became necessary to close the Drainage and Water Quality (14470) Special Revenue Fund - GASB 54.</i>   | 2,668,624               | 1,602,351                | (1,066,273) | Decrease to cash balance forward due to spending down of capital projects.  |
| 30800                     | <b>GENERAL CAPITAL IMPROVEMENT FUND</b><br>Revenue was originally generated through ad valorem assessments levied upon power plants, and the proceeds were allocated to jail expansion in order to accommodate more inmates. Per current Board policy, the annual budget represents the prior year ending balance carryforward. | 10,935,539              | 14,900,574               | 3,965,035   | The increase is due to the addition of one-time funds from the General Fund as well as a dividend from the Community Cleanup Fund for use in the Supervisor of Elections facility and Parking Garage capital projects.  |

| FUND                    | DESCRIPTION  | ADOPTED FY<br>2014/2015 | PROPOSED FY<br>2015/2016 | VARIANCE     | EXPLANATION  |
|-------------------------|--|-------------------------|--------------------------|--------------|--|
| 31200                   | <b>ENVIRONMENTAL LAND ACQUISITION FUND</b><br><i>This fund was established for the preservation of water, wildlife, and wildemess resources and is funded through an ad valorem assessment approved by voters.</i> | 3,333,191               | 2,935,582                | (397,609)    | With the sunset of the Environmental Lands millage levy, this fund no longer has a revenue source. The existing fund balance will be carried forward and expended as the acquisition phase winds down. |
| 31700                   | <b>LONG-TERM ROAD PROJECT FUND</b><br><i>Revenue is generated through the Public Service Tax to fund road construction projects.</i>   | 4,730,435               | 4,028,854                | (701,581)    | Decrease to cash balance forward due to spending down of capital projects.   |
| 31900                   | <b>NORTH RIDGE PROJECTS FUND</b><br><i>This fund was established for the purpose of completing capital projects from the former North Ridge CRA fund.</i>  | 0                       | 36,747,947               | 36,747,947   | This fund was established due to the sunseting of the North Ridge CRA. Remaining funds were moved from the CRA to complete capital projects until funding is exhausted.                                |
| <b>ENTERPRISE FUNDS</b> |  |                         |                          |              |  |
| 41010                   | <b>SOLID WASTE FUNDS</b><br><i>The Solid Waste funds were established for landfill operations.</i>   | 97,892,793              | 106,976,262              | 9,083,469    | Increase to cash balance forward related to unspent capital projects.  |
| 41110                   | <b>LANDFILL CLOSURE FUNDS</b><br><i>The Landfill Closure Funds were established for the closure and long-term care and maintenance of landfill cells.</i>  | 67,982,585              | 69,511,025               | 1,528,440    | Increase to cash balance forward related to unspent capital projects.  |
| 41210                   | <b>UNIVERSAL SOLID WASTE COLLECTION FUND</b><br><i>Revenue is generated through a non-ad valorem assessment levied upon those residents of unincorporated Polk County receiving the benefit of the service.</i>    | 19,419,588              | 19,396,988               | (22,600)     | Decrease to cash balance forward due to utilizing reserves to cover operating expenses for the solid waste collections contract in FY 14/15.   |
| 41310                   | <b>COMMUNITY CLEANUP FUND</b><br><i>This fund was established to provide services for the revitalization and beautification of County neighborhoods, open areas, and roadways.</i>                                 | 1,484,825               | 1,435,131                | (49,694)     | The net decrease is due to a one-year suspension of the transfer of tipping fee revenue to this fund. FY 15/16 expenditures will be covered with the carryover of prior year funds.                    |
| 42010                   | <b>UTILITIES OPERATING FUND</b><br><i>This fund was established to provide water and sewer services in certain unincorporated areas of Polk County.</i>  | 103,859,589             | 127,149,573              | 23,289,984   | The increase is due to an increased cash balance forward related to unspent capital projects.  |
| 42110                   | <b>UTILITIES CAPITAL EXPANSION FUND</b><br>Revenue is generated from water and wastewater connection fees to fund capital expansion projects.  | 18,035,841              | 23,669,622               | 5,633,781    | The increase is due to an increased carryforward related to unspent capital projects in addition to actual revenue exceeding budget.   |
| 42430                   | <b>UTILITIES BOND ISSUE</b><br>The Utility System Revenue and Refunding Bonds fund is used to fund the Community Investment Program.   | 40,886,970              | 8,471,834                | (32,415,136) | The decrease is attributed to the spending down of bond proceeds issued in FY 13/14.   |
| 43110                   | <b>ROHR HOME FUND</b><br><i>This fund was established to provide skilled long-term nursing care for needy residents.</i>   | 7,328,110               | 6,063,703                | (1,264,407)  | With the completion of the capital expansion project during FY 14/15, carryforward revenue is greatly decreased for FY 15/16.  |

| FUND                          | DESCRIPTION   | ADOPTED FY<br>2014/2015 | PROPOSED FY<br>2015/2016 | VARIANCE         | EXPLANATION   |
|-------------------------------|---|-------------------------|--------------------------|------------------|---|
| <b>INTERNAL SERVICE FUNDS</b> |   |                         |                          |                  |   |
| 50100                         | <b>FLEET MAINTENANCE FUND</b><br><i>This fund was established to provide maintenance activities for County equipment and vehicles.</i>  | 6,498,923               | 6,982,464                | 483,541          | Increase to fleet maintenance fees.   |
| 50300                         | <b>EMPLOYEE HEALTH INSURANCE FUND</b><br><i>This fund was established to provide health benefits to County employees and their dependents through the County self-insurance program.</i>                                      | 70,459,165              | 73,352,322               | 2,893,157        | Increase in cash balance forward due to claims expenditures in FY 14/15 coming in under budget.                           |
| 51500                         | <b>FLEET REPLACEMENT FUND</b><br><i>This fund was established to provide funding for the replacement of aging vehicles.</i>   | 17,613,133              | 18,015,361               | 402,228          | Transfer from Fire Fund for advance on replacement purchases and increase to interest based on fund balance.              |
| 52000                         | <b>INFORMATION TECHNOLOGY FUND</b><br><i>This fund was established to provide open accountability of the costs associated with providing telecommunication and computer services to all County Departments and Divisions.</i> | 8,021,191               | 8,804,624                | 783,433          | Increase in I.T. services charges, which includes the merger of Public Safety as recommended by the Efficiency Committee. |
| <b>TOTAL</b>                  |   | <b>1,267,695,161</b>    | <b>1,272,486,386</b>     | <b>4,791,225</b> |   |

## FUND TYPES

Polk County's budget is comprised of six types of funds, each limited to its appropriation. For accounting, budgeting, and management purposes, funds are named, numerically coded, and grouped according to their use and appropriation as described below.

### GENERAL FUND

The General Fund 00100 finances most of the County's functions. The primary source of General Fund revenue is ad valorem tax, followed by the Half-Cent Sales Tax and Public Service Tax. To a lesser degree, revenue is received through fees from licenses and permits, fines, charges for services, interest earnings, and intergovernmental sources. The FY 2014/2015 proposed budgeted ad valorem revenue is based on a countywide increase in value of 5.27%.

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific revenue sources requiring separate accounting by legal or regulatory provisions or administrative action.

County Transportation Trust 10100 Fund – Most Transportation Trust Fund revenue is generated through gas taxes and used for transportation operations and roadway maintenance.

Special Revenue Grants 10150 Fund – Comprised of the various federal and state grant awards, the fund includes awards for areas, such as nutrition, in-home services for the elderly, transportation for the elderly and homebound, affordable housing activities, and homeowner rehabilitation.

Tourist Development Tax 12160 Fund – Revenue is generated through the Five-Cent Tourism Tax, also known as the "Bed Tax," on hotels and motels. Tourism in Polk County is the main driver of this revenue source and must be used to promote tourism.

Lake and River Enhancement Trust 12180 Fund – Revenue is generated through an annual County vessel registration fee and is

used for maintenance and enhancement of bodies of water. Funds may also be used to support boating-related activities.

Fire Rescue 12190 Fund – Non-ad valorem special assessments are levied upon real estate parcels in unincorporated areas of the County, which contain a building or structure subject to fire protection. This fund is used to provide fire protection services to those areas.

Impact Fees 12240 Fund – Effective January 1, 1990, Polk County implemented impact fees for transportation, emergency medical services, correctional facilities, and libraries for the purpose of capital purchases in the assigned areas. These fees have gone through much iteration as described below.

- Transportation Impact Fees were increased to 65% of the legal limit in November 2004. In December 2005, Transportation Impact Fees were increased in a phased manner from December 2005 through June 2006.
- Emergency Medical Services and Correctional Facilities Impact Fees were increased effective October 1, 2005.
- New impact fees for parks and recreational facilities and libraries were implemented effective December 1, 2005.
- Effective October 1, 2006, the Board approved a new Public Safety Impact Fee Ordinance that includes Fire Rescue and Law Enforcement Impact Fees.
- On June 4, 2008, the Board declined to pass an Annual Index Resolution for all County Impact Fee rates.
- In response to the economic slowdown and to spur building activity, effective April 1, 2009, the Board reduced all impact fees by 50% (except for School and Transportation).

In 2010, the Board set a moratorium on all impact fees to remove inhibitors to economic development. On November 19, 2013, this moratorium was extended through July 31, 2015.

Emergency 911 14350 Fund – Revenue is the apportionment of the E911 fees levied on

## FUND TYPES

telephone service subscribers by telephone service providers as set forth in the Florida Emergency Communications E911 Act. Under this Act, the Florida Emergency Communications E911 Act Board is authorized to levy a fee up to \$.40 per month per subscriber. Of the forty-cent per month per subscriber fee, landline phones yield thirty-eight cents (\$0.38) is allocated to the County. Wireless phones yield thirty cents (\$0.30) and prepaid wireless yields twenty-four cents (0.24). This revenue is distributed by the 911 Board to the County which may be utilized for the acquisition, implementation, and maintenance of public safety answering point equipment, and 911 service features.

Hazardous Waste 14370 Fund – Revenues are derived from a 3% tax on gross receipts of hazardous waste recovery companies pursuant to Section 403.7215, Florida Statutes. The primary purpose of this tax is to fund hazardous waste operations, such as additional security, inspections, contingency plans development, and road construction within 1,000 feet of the hazardous waste facility.

Radio Communications 14390 Fund – Revenue is received from the Section 318.21, Florida Statutes sanctioning, for the County, \$12.50 from each moving traffic violation penalty. Additionally, October 1, 2013, the Board adopted a resolution to supplement this fund through user fees. Funds are used for intergovernmental radio communication program or local law enforcement automation.

Indigent Healthcare 14490 Fund – Established to provide extended healthcare services to low-income citizens, revenue for this fund is generated through a half-cent discretionary sales surtax approved by voters in March 2004.

Hurricane Charley 14540 Fund – Revenue was received and allocated to address Hurricane Charley related expenses.

Hurricane Wilma 14910 Fund – Revenue was received and allocated to address Hurricane Wilma related expenses.

Leisure Services MSTU 14930 Fund – Revenue is generated through a 0.4219 mills ad valorem assessment levied in unincorporated Polk County to fund parks,

recreation facilities, leisure services, and programs. Property tax reform reduced the millage rate from 0.5000 mills to the current 0.4219 mills rate.

Libraries MSTU 14950 Fund – Revenue is generated through a 0.2109 mill ad valorem assessment levied in unincorporated Polk County to fund library facilities and services. Property tax reform reduced the millage from 0.2500 mills to 0.2109 mills rate.

Rancho Bonito MSTU 14960 Fund – Revenue is generated from a 9.2672 mills ad valorem assessment to the Rancho Bonito area.

Transportation (1-Mill) 14970 Fund – Fund resulted from a 1-mill ad valorem assessment levied to address Transportation infrastructure gaps that may otherwise remain unfunded. Examples of these essential unfunded transportation projects include road resurfacing, stabilization of unpaved roads, roadway drainage, improving roadway capacity, and rebuilding substandard roads.

Law Enforcement Trust 14990 Fund – Revenue is generated through a domestic violence violation surcharge, cash forfeitures, and the sale of property and equipment confiscated by the Sheriff in accordance with provisions set forth in Chapter 932, Florida Statutes. Funds may be utilized for certain law enforcement purposes.

Land Management Non-expendable Trust 15010 Fund – Established for the preservation of water, wildlife, and wilderness resources and funded through an ad valorem assessment approved by voters in November 1994. As a non-expendable trust, only the interest earned may be utilized.

Polk Commerce Centre Community Redevelopment Area 15240 Fund – CRA was established to improve Polk transportation and utilities infrastructure to provide better access to the Polk Parkway and thereby stimulating economic development. Revenue is generated through an incremental increase in ad valorem taxes beginning 1993, its base year.

Eloise Community Redevelopment Area 15250

## FUND TYPES

Fund – CRA was established for neighborhood revitalization activities in the Eloise Community. Revenue is generated through an incremental increase in ad valorem taxes beginning 1999, its base year.

North Ridge Community Redevelopment Area 15270 – CRA was established to stimulate job creation and economic development by addressing needed improvements in transportation, parks, library, and law enforcement service in the North Ridge Community. Revenue is generated through an incremental increase in ad valorem taxes beginning 2002, its base year.

Harden Parkway Community Redevelopment Area 15290 – CRA was established to improve transportation infrastructure in the Polk Harden Community thereby stimulating economic development. Revenue is generated through an incremental increase in ad valorem taxes beginning 2003, its base year.

Building 15310 Fund – Funded by building permits and radon surcharge fees, this fund is dedicated to building inspection-related activities.

Affordable Housing Assistance Trust Fund-SHIP 15350 Fund – The State Housing Initiatives Partnership (SHIP) is a grant-funded program to provide incentives to create partnerships that produce and preserve affordable homeownership and multi-family housing for very-low to moderate income families.

Street Lighting Districts 16000 Fund – Revenue is generated through annual assessments levied for costs associated with providing and maintaining street lights on properties within established street lighting districts. Districts are created by ordinance, and the assessment is determined by the number of parcels located within the district relative to the cost for services.

Stormwater MSTU 18000 Fund – Revenue is generated through an ad valorem assessment of 0.1000 mills levied in unincorporated Polk County to enable the County to provide mandated services linked to the Environmental Protection Agency's (EPA) National Pollution Discharge Elimination System Permit program, such as water quality monitoring, cleanup,

maintenance, and improvement of drainage systems in unincorporated Polk County.

### **DEBT SERVICE FUNDS**

Debt Service Funds 21300–25100 – Funds are used to account for the accumulation of resources for and payment of Polk County's long-term debt that is not payable from Enterprise Fund operations. Pursuant to Section 200.181, Florida Statutes and the Florida Constitution, no legal debt limit is imposed on county governments.

### **CAPITAL PROJECT FUNDS**

Capital Funds 30200–31800 – In accordance with the Community Investment Program, funds are designated for capital improvement, construction, or asset acquisition projects.

Drainage and Water Quality Projects 30200 Fund – Fund was created to fund drainage and water quality projects and was originally funded through Public Service Taxes. Currently, this fund receives only “one-time” revenue.

General Capital Improvement 30800 Fund – Originally established to fund jail expansion through revenue generated from Communications Service Tax and ad valorem assessments levied upon power plants, this fund currently receives revenue from an annual allocation of \$210,000 from the State Revenue Sharing program. Also, it may receive Board approved one-time project specific funding. The fund is used for building asset management projects.

Environmental Lands Acquisition 31200 Fund – Established for the preservation of water, wildlife, and wilderness resources and funded through an ad valorem assessment approved by voters.

Road Project 31700 Fund – Established to receive Public Service Tax Revenue for road construction projects.

## FUND TYPES

### **ENTERPRISE FUNDS**

Enterprise Funds are associated with operations that are financed and function similarly to private business enterprise. The operations provide products or services to the general public in exchange for payment sufficient to fund the cost of providing the product or service.

Solid Waste Management Funds 41010–41210 Fund — Established to account for the activities associated with providing solid waste management services, such as waste collection, landfill operations, and landfill cell closure and maintenance.

Community Cleanup 41310 Fund – Established to provide revitalization and beautification services for neighborhoods, open areas, and roadways.

Utilities Funds 42010 – 42610 Fund – Established to provide water and sewer services in certain unincorporated areas of Polk County.

Rohr Home 43110 Fund – Established to provide long-term nursing care for needy residents.

### **INTERNAL SERVICE FUNDS**

These funds are used to account for financing cost for reimbursable goods and services provided by or to a division, agency, or government.

Fleet Maintenance 50100 Fund – Established to provide maintenance services for County equipment and vehicles. Currently, fleet maintenance is also provided to the cities of Auburndale, Fort Meade, and Lake Wales.

Employee Health Insurance 50300 Fund – Established to provide health benefits to County employees and their dependents through the County Self-Insurance Program.

Fleet Replacement 51500 Fund – Established to provide funding for the replacement of aging vehicles and equipment.

Information Technology 52000 Fund – Established to provide open accountability related to costs associated with providing telecommunication and computer services to County Divisions.

**Polk County Board of County Commissioners  
Adopted Budgets and Millage**

| Fiscal Year | Total Budget    | General Fund Millage | Community Healthcare | Roads & Bridges | Public Health | Capital Outlay | Environmental Land Purchase | Environmental Land Management | Environmental Land Debt Service | Roads  | County-Wide Total | Unincorporated Polk County |                |                  | Grand Total | Rancho Bonito MSTU |
|-------------|-----------------|----------------------|----------------------|-----------------|---------------|----------------|-----------------------------|-------------------------------|---------------------------------|--------|-------------------|----------------------------|----------------|------------------|-------------|--------------------|
|             |                 |                      |                      |                 |               |                |                             |                               |                                 |        |                   | Parks MSTU                 | Libraries MSTU | Storm Water MSTU |             |                    |
| 67/68       | \$5,799,475     | 3.4100               | 0.8180               | 1.1960          | 0.3900        | 0.0900         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 5.9040            | 0.0000                     | 0.0000         | 0.0000           | 5.9040      | 0.0000             |
| 68/69       | \$6,891,018     | 4.0050               | 0.9100               | 0.7250          | 0.4000        | 0.0640         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 6.1040            | 0.0000                     | 0.0000         | 0.0000           | 6.1040      | 0.0000             |
| 69/70       | \$13,070,316    | 4.1790               | 1.2520               | 1.0140          | 0.4540        | 0.0590         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 6.9580            | 0.0000                     | 0.0000         | 0.0000           | 6.9580      | 0.0000             |
| 70/71       | \$14,767,186    | 4.2500               | 1.2970               | 1.0660          | 0.4000        | 0.1910         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 7.2040            | 0.0000                     | 0.0000         | 0.0000           | 7.2040      | 0.0000             |
| 71/72       | \$18,133,603    | 4.3770               | 1.1860               | 0.9420          | 0.4000        | 0.2990         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 7.2040            | 0.0000                     | 0.0000         | 0.0000           | 7.2040      | 0.0000             |
| 72/73       | \$20,480,188    | 4.5120               | 1.1180               | 0.8900          | 0.4000        | 0.2840         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 7.2040            | 0.0000                     | 0.0000         | 0.0000           | 7.2040      | 0.0000             |
| 73/74       | \$28,782,928    | 4.0090               | 1.9380               | 0.8570          | 0.4000        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 7.2040            | 0.0000                     | 0.0000         | 0.0000           | 7.2040      | 0.0000             |
| 74/75       | \$39,579,223    | 4.8360               | 0.0000               | 0.5320          | 0.3160        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 5.6840            | 0.0000                     | 0.0000         | 0.0000           | 5.6840      | 0.0000             |
| 75/76       | \$43,239,651    | 4.8200               | 0.0000               | 0.5300          | 0.3150        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 5.6650            | 0.0000                     | 0.0000         | 0.0000           | 5.6650      | 0.0000             |
| 76/77       | \$48,095,124    | 4.6570               | 0.0000               | 0.5500          | 0.3320        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 5.5390            | 0.0000                     | 0.0000         | 0.0000           | 5.5390      | 0.0000             |
| 77/78       | \$74,833,081    | 4.9040               | 0.0000               | 0.5520          | 0.3330        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 5.7890            | 0.0000                     | 0.0000         | 0.0000           | 5.7890      | 0.0000             |
| 78/79       | \$72,604,753    | 3.3890               | 0.0000               | 0.3820          | 0.2290        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 4.0000            | 0.0000                     | 0.0000         | 0.0000           | 4.0000      | 0.0000             |
| 79/80       | \$73,000,419    | 3.5840               | 0.0000               | 0.2750          | 0.2340        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 4.0930            | 0.0000                     | 0.0000         | 0.0000           | 4.0930      | 0.0000             |
| 80/81       | \$77,688,258    | 4.8620               | 0.0000               | 0.2230          | 0.2200        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 5.3050            | 0.0000                     | 0.0000         | 0.0000           | 5.3050      | 0.0000             |
| 81/82       | \$82,244,830    | 4.9770               | 0.0000               | 0.1970          | 0.1310        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 5.3050            | 0.0000                     | 0.0000         | 0.0000           | 5.3050      | 0.0000             |
| 82/83       | \$91,369,662    | 3.5780               | 0.6800               | 0.1850          | 0.1480        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 4.5910            | 0.0000                     | 0.0000         | 0.0000           | 4.5910      | 0.0000             |
| 83/84       | \$141,791,657   | 3.5340               | 0.5820               | 0.1770          | 0.1410        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 4.4340            | 0.0000                     | 0.0000         | 0.0000           | 4.4340      | 0.0000             |
| 84/85       | \$162,067,504   | 3.0500               | 0.8280               | 0.1660          | 0.1330        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 4.1770            | 0.0000                     | 0.0000         | 0.0000           | 4.1770      | 0.0000             |
| 85/86       | \$196,474,261   | 3.8330               | 0.8640               | 0.1550          | 0.1200        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 4.9720            | 0.0000                     | 0.0000         | 0.0000           | 4.9720      | 0.0000             |
| 86/87       | \$203,544,668   | 4.7740               | 0.7760               | 0.0000          | 0.1800        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 5.7300            | 0.0000                     | 0.0000         | 0.0000           | 5.7300      | 0.0000             |
| 87/88       | \$198,594,922   | 4.7870               | 1.0440               | 0.0000          | 0.1490        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 5.9800            | 0.0000                     | 0.0000         | 0.0000           | 5.9800      | 0.0000             |
| 88/89       | \$216,146,612   | 5.0390               | 1.0490               | 0.0000          | 0.1020        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 6.1900            | 0.0000                     | 0.0000         | 0.0000           | 6.1900      | 0.0000             |
| 89/90       | \$250,101,793   | 5.4885               | 1.3115               | 0.0000          | *0.0000       | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 6.8000            | 0.0000                     | 0.0000         | 0.0000           | 6.8000      | 0.0000             |
| 90/91       | \$311,744,893   | 5.6920               | 1.4080               | 0.0000          | 0.0000        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 7.1000            | 0.0000                     | 0.0000         | 0.0000           | 7.1000      | 0.0000             |
| 91/92       | \$342,497,639   | 5.7750               | 1.3250               | 0.0000          | 0.0000        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 7.1000            | 0.0000                     | 0.0000         | 0.0000           | 7.1000      | 0.0000             |
| 92/93       | \$336,538,725   | 6.1650               | 0.9350               | 0.0000          | 0.0000        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 7.1000            | 0.0000                     | 0.0000         | 0.0000           | 7.1000      | 0.0000             |
| 93/94       | \$362,911,048   | 6.8420               | 0.9350               | 0.0000          | 0.0000        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 7.7770            | 0.0000                     | 0.0000         | 0.0000           | 7.7770      | 0.0000             |
| 94/95       | \$377,630,609   | 6.8420               | 0.9350               | 0.0000          | 0.0000        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 0.0000 | 7.7770            | 0.0000                     | 0.0000         | 0.0000           | 7.7770      | 0.0000             |
| 95/96       | \$394,975,432   | 7.0900               | 0.6870               | 0.0000          | 0.0000        | 0.0000         | 0.1130                      | 0.0870                        | 0.0000                          | 0.0000 | 7.9770            | 0.0000                     | 0.0000         | 0.0000           | 7.9770      | 0.0000             |
| 96/97       | \$399,353,826   | 7.3800               | 0.3070               | 0.0900          | 0.0000        | 0.0000         | 0.1190                      | 0.0810                        | 0.0000                          | 0.0000 | 7.9770            | 0.0000                     | 0.0000         | 0.0000           | 7.9770      | 0.0000             |
| 97/98       | \$495,450,738   | 7.4710               | 0.3060               | 0.0000          | 0.0000        | 0.0000         | 0.1260                      | 0.0740                        | 0.0000                          | 0.0000 | 7.9770            | 0.0000                     | 0.0000         | 0.0000           | 7.9770      | 0.0000             |
| 98/99       | \$559,175,524   | 7.4730               | 0.3040               | 0.0000          | 0.0000        | 0.0000         | 0.1280                      | 0.0720                        | 0.0000                          | 0.0000 | 7.9770            | 0.0000                     | 0.0000         | 0.0000           | 7.9770      | 0.0000             |
| 99/00       | \$668,036,988   | 7.4970               | 0.2800               | 0.0000          | 0.0000        | 0.0000         | 0.1250                      | 0.0750                        | 0.0000                          | 0.0000 | 7.9770            | 0.0000                     | 0.0000         | 0.0000           | 7.9770      | 0.0000             |
| 00/01       | \$813,376,215   | 7.2470               | 0.2800               | 0.0000          | 0.0000        | 0.0000         | 0.1250                      | 0.0750                        | 0.0000                          | 0.0000 | 7.7270            | 0.0000                     | 0.0000         | 0.0000           | 7.7270      | 0.0000             |
| 01/02       | \$848,185,080   | 7.2470               | 0.2800               | 0.0000          | 0.0000        | 0.0000         | 0.1250                      | 0.0750                        | 0.0000                          | 0.0000 | 7.7270            | 0.0000                     | 0.0000         | 0.0000           | 7.7270      | 0.0000             |
| 02/03       | \$873,278,602   | 7.2470               | 0.2800               | 0.0000          | 0.0000        | 0.0000         | 0.1250                      | 0.0750                        | 0.0000                          | 0.0000 | 7.7270            | 0.0000                     | 0.0000         | 0.0000           | 7.7270      | 0.0000             |
| 03/04       | \$884,142,451   | 7.5270               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.1250                      | 0.0750                        | 0.0000                          | 0.0000 | 7.7270            | 0.0000                     | 0.0000         | 0.0000           | 7.7270      | 0.0000             |
| 04/05       | \$999,869,798   | 7.5270               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0000                      | 0.1000                        | 0.1000                          | 0.0000 | 7.7270            | 0.0000                     | 0.0000         | 0.0000           | 7.7270      | 0.0000             |
| 05/06       | \$1,334,590,533 | 7.5270               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0000                      | 0.1000                        | 0.1000                          | 1.0000 | 8.7270            | 0.5000                     | 0.2500         | 0.0000           | 9.4770      | 0.0000             |
| 06/07       | \$1,605,458,844 | 7.1330               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.1350                      | 0.0050                        | 0.0600                          | 1.0000 | 8.3330            | 0.5000                     | 0.2500         | 0.0000           | 9.0830      | 0.0000             |
| 07/08       | \$1,824,850,291 | 5.6665               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.1350                      | 0.0050                        | 0.0600                          | 1.0000 | 6.8665            | 0.4219                     | 0.2109         | 0.0000           | 7.4993      | 0.0000             |
| 08/09       | \$1,723,830,226 | 5.6665               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0600                      | 0.0800                        | 0.0600                          | 1.0000 | 6.8665            | 0.4219                     | 0.2109         | 0.0000           | 7.4993      | 0.0000             |
| 09/10       | \$1,612,347,876 | 5.6665               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0100                      | 0.1300                        | 0.0600                          | 1.0000 | 6.8665            | 0.4219                     | 0.2109         | 0.0000           | 7.4993      | 0.0000             |
| 10/11       | \$1,335,672,994 | 5.6665               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0110                      | 0.1290                        | 0.0600                          | 1.0000 | 6.8665            | 0.4219                     | 0.2109         | 0.0000           | 7.4993      | 0.0000             |
| 11/12       | \$1,332,812,964 | 5.6665               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0165                      | 0.1235                        | 0.0600                          | 1.0000 | 6.8665            | 0.4219                     | 0.2109         | 0.0000           | 7.4993      | 0.0000             |
| 12/13       | \$1,307,285,766 | 5.6665               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0101                      | 0.1899                        | 0.0000                          | 1.0000 | 6.8665            | 0.4219                     | 0.2109         | 0.0000           | 7.4993      | 0.0000             |
| 13/14       | \$1,260,445,237 | 5.6665               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0035                      | 0.1965                        | 0.0000                          | 1.0000 | 6.8665            | 0.4219                     | 0.2109         | 0.1000           | 7.5993      | 0.0000             |
| 14/15       | \$1,267,695,161 | 5.6665               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0000                      | 0.2000                        | 0.0000                          | 1.0000 | 6.8665            | 0.4219                     | 0.2109         | 0.1000           | 7.5993      | 9.2672             |
| 15/16       | \$1,272,486,386 | 5.6815               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 1.1000 | 6.7815            | 0.5619                     | 0.2109         | 0.1000           | 7.6543      | 9.1272             |
| 16/17**     | \$1,116,692,218 | 5.6815               | 0.0000               | 0.0000          | 0.0000        | 0.0000         | 0.0000                      | 0.0000                        | 0.0000                          | 1.1000 | 6.7815            | 0.5619                     | 0.2109         | 0.1000           | 7.6543      | 9.1272             |

\*Ad Valorem funding of the Polk County Health Department was moved to the General Fund from the Health Unit Fund

\*\*FY 15/16 adopted as part of a two year budget, FY 16/17 is a proposed plan

## TAX AND MILLAGE INFORMATION

The following information is provided on the millages levied by Polk County. Polk County has, in addition to its Countywide tax millage, some additional millages and assessments that are levied in special taxing districts encompassing territory smaller than the overall County. These special taxing districts provide services ranging from street lighting to the provision of fire rescue services by the Polk County Fire Rescue Division.

Under Florida law, counties are required to sum all ad valorem revenues derived from the countywide levy and all special taxing districts (excluding voted levies and taxing districts independent of the county), and divide this revenue by the countywide tax roll. This is called the “aggregate millage” and is the one that determines whether or not the county is required to advertise its intent to increase taxes.

### QUESTIONS AND ANSWERS

**1. What is included in the Countywide millage?**

For FY 15/16, the Countywide millage of 6.7815 consists of two components, General Fund (5.6815) and Transportation (1.1000).

**2. What is included in the unincorporated area millage?**

In addition to the millage listed in item 1, the unincorporated area has Municipal Services Taxing Units (MSTUs) for Parks (0.5619), Libraries (0.2109), and Stormwater (0.1000).

An MSTU solely encompassing the Rancho Bonito area was established in FY 14/15 in order to minimally assist in the funding of law enforcement services and various improvements (9.1272).

**3. How are property taxes calculated?**

All taxes are computed based upon taxable value.

$$\frac{\text{Taxable value}}{1,000} \times \text{millage rate} = \text{property tax}$$

**Example:**

|                           |            |
|---------------------------|------------|
| Assessed value:           | \$150,000  |
| Less Homestead Exemption: | (\$50,000) |
| Taxable value:            | \$100,000  |

$$\frac{\text{Countywide}}{1,000} = 100 \times 6.7815 = \$678.15$$

(Countywide millage)

$$\frac{\text{Unincorporated}}{1,000} = 100 \times 7.6543 = \$765.43$$

(Countywide plus MSTUs)

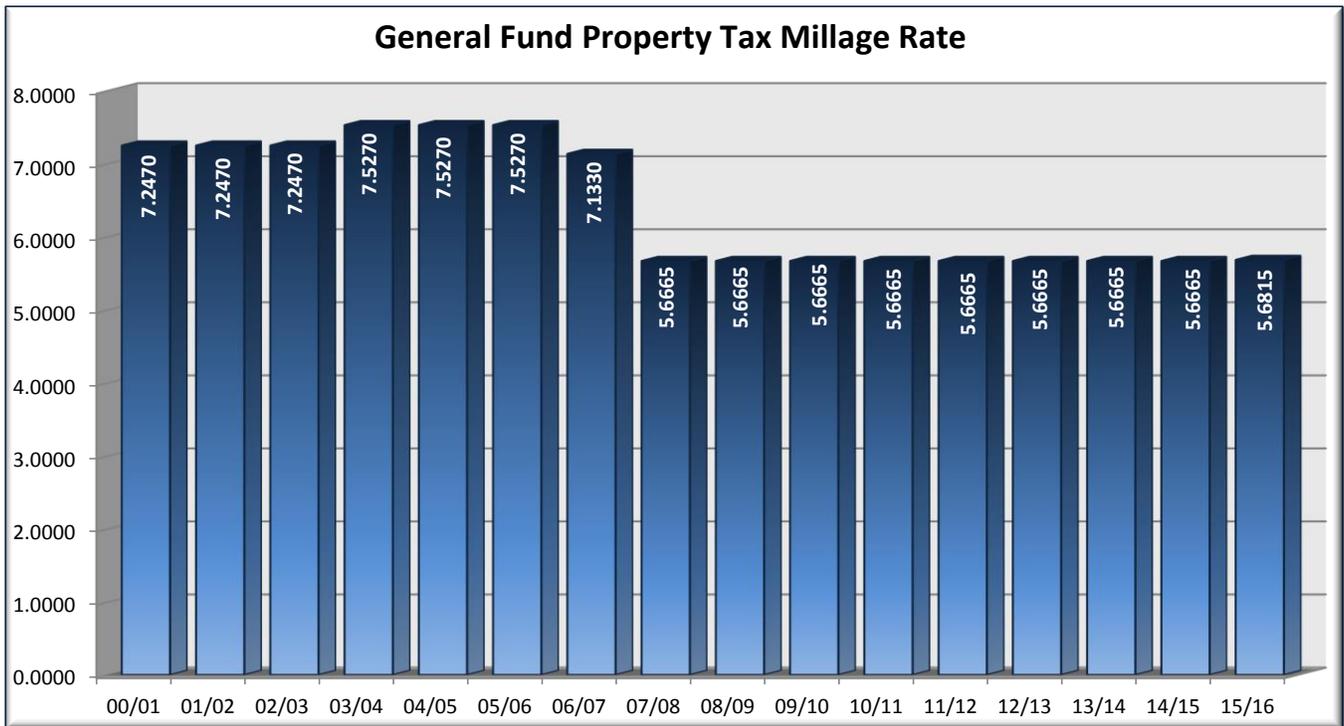
4. **Common Terms Used in Budgeting:**

**\*Millage:** The rate charged per \$1,000 of taxable value. On a house with a taxable value of \$100,000, each mill would equal \$100 in taxes.

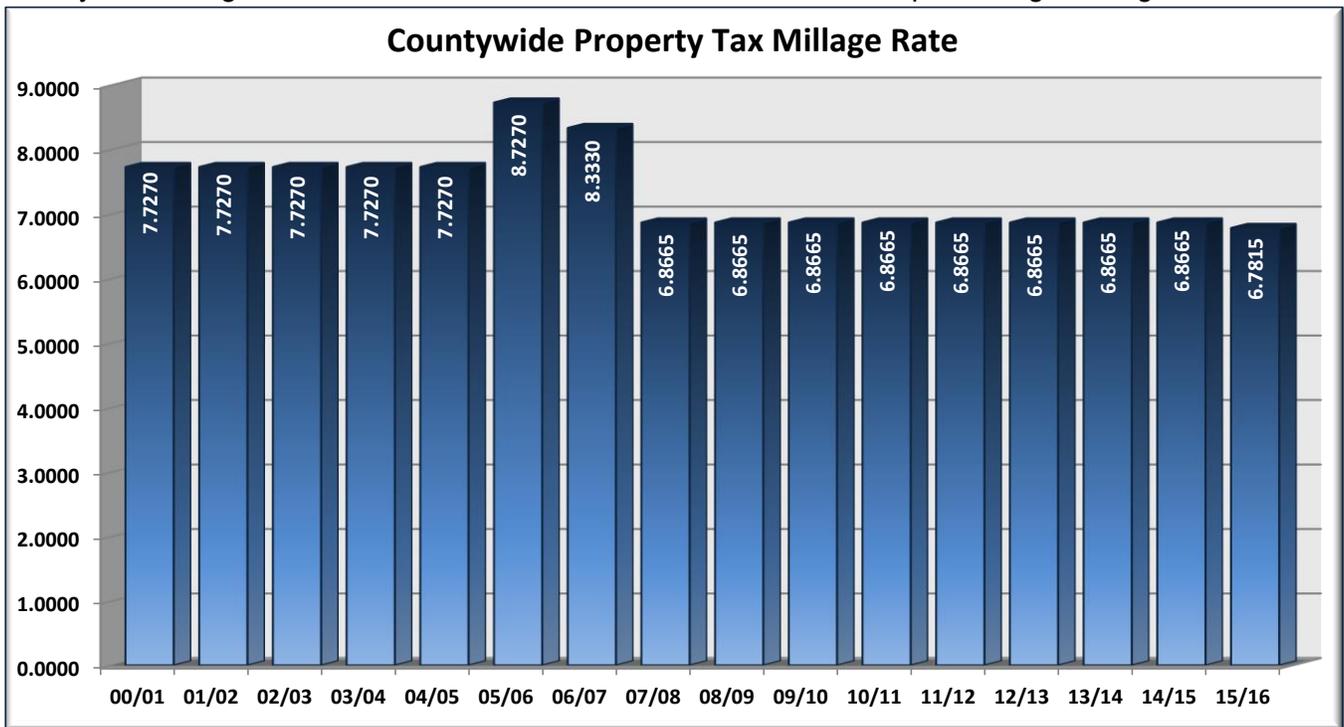
**\*Tax Base:** The total value of land and personal property on which a taxing entity, such as the County, can levy property taxes. Because some property is partially or completely exempt from taxes, the tax base is usually smaller than the actual value of the property in the county.

**\*Roll Back Rate:** The millage that, if levied, would bring in the same amount of tax dollars as the previous year's millage. The value of new construction is excluded from this calculation.

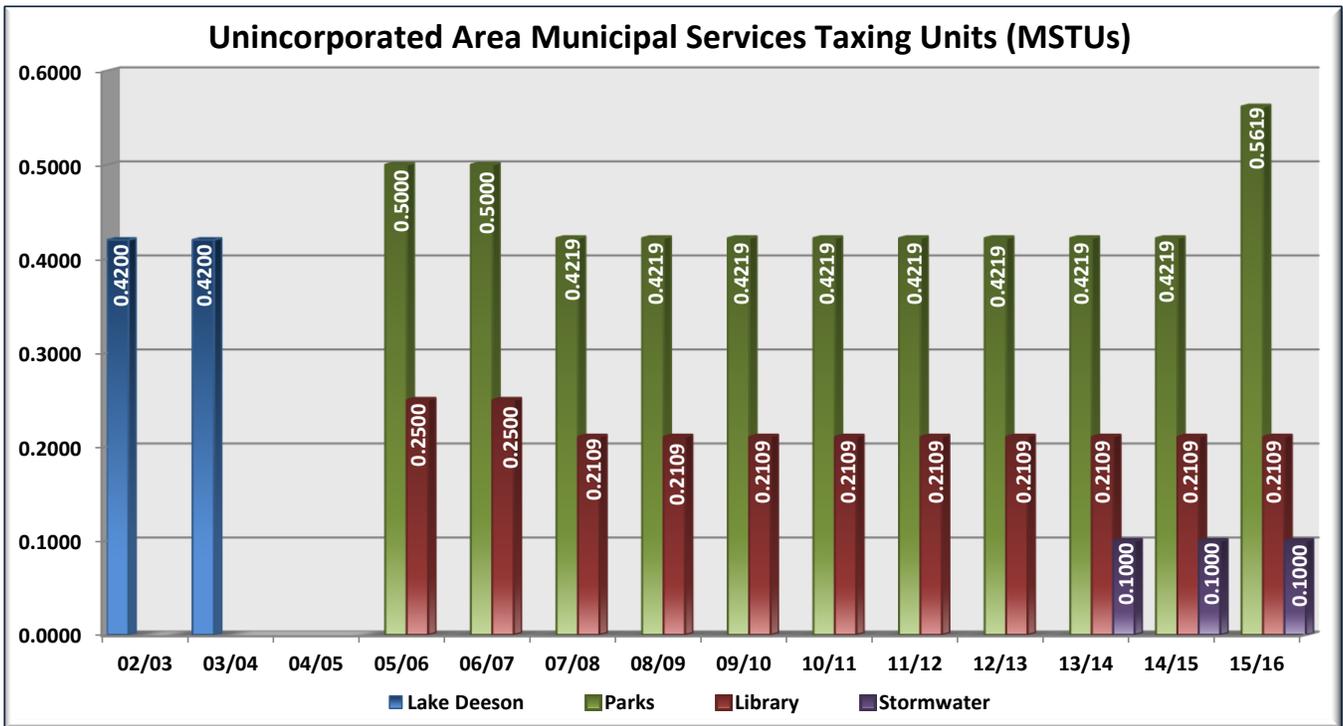
**\*Exemptions:** Exemptions are granted by the State, and they either lower the taxable value of property or remove the property from the tax rolls completely. Exemptions include \$50,000 Homestead Exemption, \$500 Disability Exemption, \$500 Widow or Widowers Exemption, up to \$50,000 Senior Citizen Homestead Exemption, and other disability and military service exemptions.



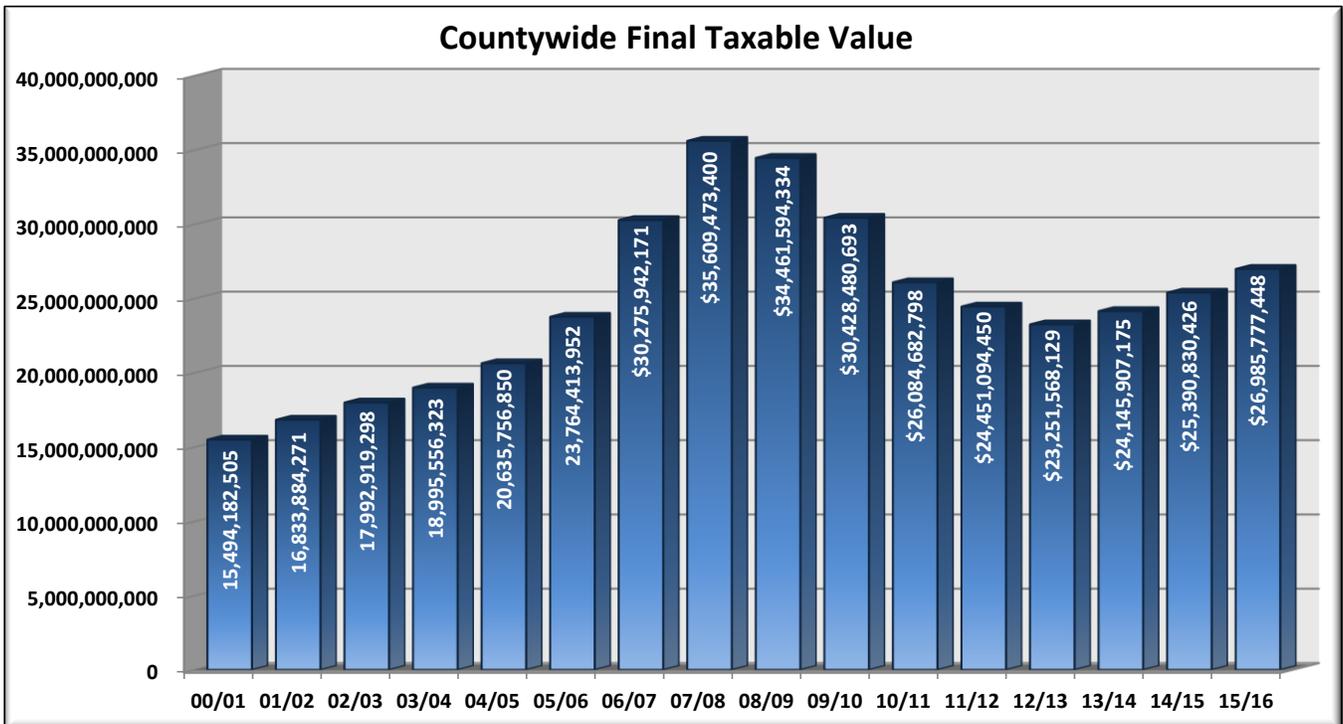
In FY 07/08, property tax reform resulted in a reduction of 1.4665 mills. The FY 15/16 Proposed Budget Countywide millage rate increased 0.0150 mills over the FY 14/15 Adopted Budget millage.



In FY 00/01, the Board of County Commissioners reduced the millage rate by 0.2500 mills. A Transportation assessment of 1.0000 mill went into effect 10/01/2005 and was increased to 1.1000 mills for FY 15/16. The Board reduced the millage by 0.3940 mills in FY 06/07, and property tax reform in FY 07/08 further reduced it by 1.4665 mills. A 0.2000 mill environmental lands levy was approved by voters in 1994 and sunset in 2015. The Countywide rate does not include the MSTUs, as they are assessed only in the unincorporated areas of the County.



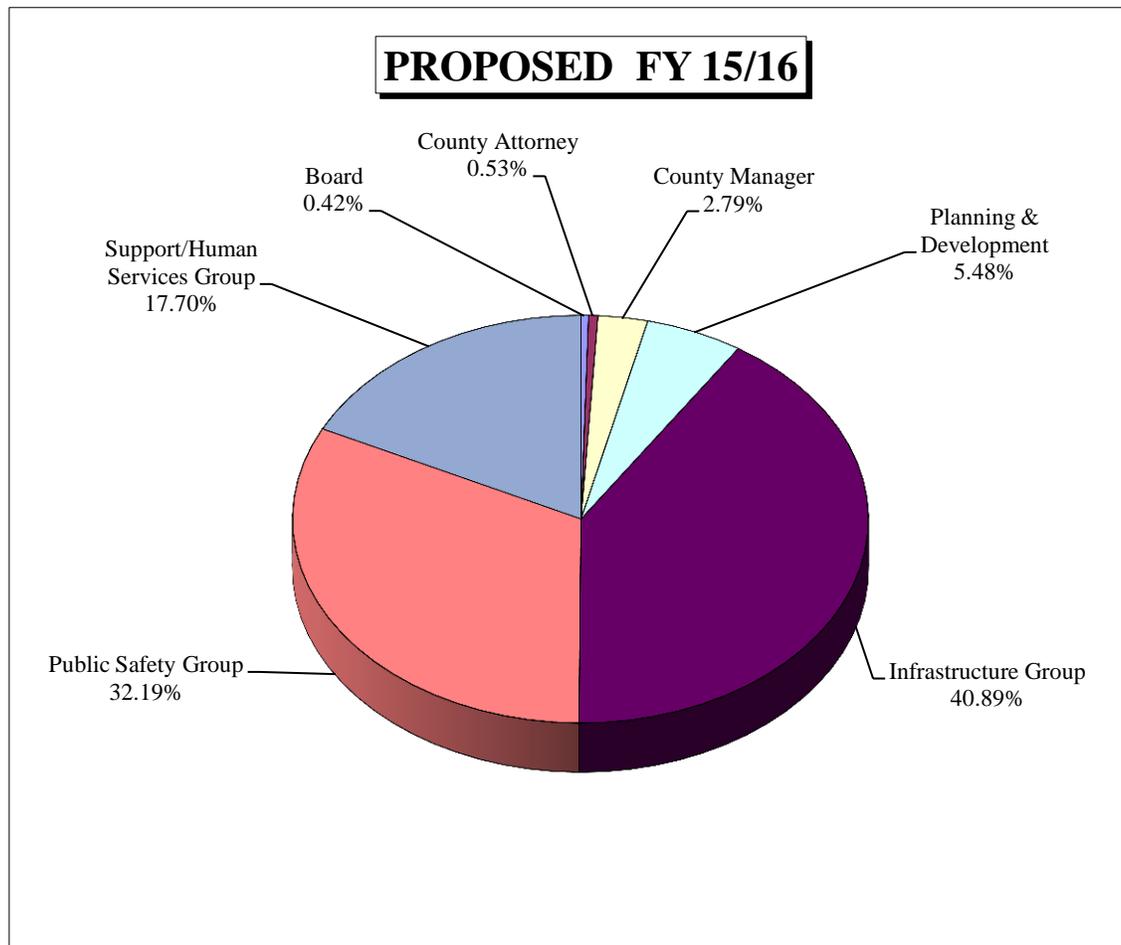
The Lake Deeson MSTU ceased to be assessed effective 10/01/2004, and the Parks MSTU and Libraries MSTU were established effective 10/01/2005. Property tax reform in FY 07/08 reduced those millages to 0.4219 and 0.2109, respectively, and the Board elected to increase the Parks MSTU millage by 0.1400 mills effective 10/01/2015. The Stormwater MSTU was effective 10/01/2013. In addition to the above MSTUs levied on all property in the unincorporated area of the County, a millage of 9.1272 is levied for the area known as Rancho Bonito MSTU which was established 10/01/2014.



The Countywide taxable value is used in conjunction with the millage rate to calculate property taxes. Information provided by the Property Appraiser.

## ALLOCATED POSITIONS BY BOARD FUNCTIONAL UNITS

|                                  | Ending<br>FY 13/14 | Ending<br>FY 14/15 | Proposed<br>FY 15/16 | Plan<br>FY 16/17 |
|----------------------------------|--------------------|--------------------|----------------------|------------------|
| Board                            | 8                  | 8                  | 8                    | 8                |
| County Attorney                  | 11                 | 11                 | 10                   | 10               |
| County Manager                   | 57                 | 58                 | 53                   | 53               |
| Planning & Development           | 116                | 101                | 104                  | 104              |
| Infrastructure Group             | 774                | 777                | 776                  | 777              |
| Public Safety Group              | 542                | 569                | 611                  | 611              |
| Support/Human Services Group     | 441                | 424                | 336                  | 336              |
| <b>Total Allocated Positions</b> | <b>1949</b>        | <b>1948</b>        | <b>1898</b>          | <b>1899</b>      |



## ALLOCATED POSITIONS BY BOARD DIVISIONS

### SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

|  | Ending<br>FY 12/13 | Ending<br>FY 13/14 | Adopted<br>FY 14/15 | Ending<br>FY 14/15 | Proposed<br>FY 15/16 | Plan<br>FY 16/17 |
|--|--------------------|--------------------|---------------------|--------------------|----------------------|------------------|
| <b>BOARD OF COUNTY COMMISSIONERS</b>       | 8                  | 8                  | 8                   | 8                  | 8                    | 8                |
| <b>TOTAL BOARD OF COUNTY COMMISSIONERS</b> | <b>8</b>           | <b>8</b>           | <b>8</b>            | <b>8</b>           | <b>8</b>             | <b>8</b>         |
| <b>COUNTY ATTORNEY</b>                     | 11                 | 11                 | 11                  | 11                 | 10                   | 10               |
| <b>TOTAL COUNTY ATTORNEY</b>               | <b>11</b>          | <b>11</b>          | <b>11</b>           | <b>11</b>          | <b>10</b>            | <b>10</b>        |
| <b>COUNTY MANAGER</b>                      |                    |                    |                     |                    |                      |                  |
| County Manager Administration              | 8                  | 8                  | 9                   | 9                  | 8                    | 8                |
| Economic Development                       | 11                 | 10                 | 10                  | 10                 | 4                    | 4                |
| *** Equity and Human Resources Admin       |                    |                    |                     |                    | 2                    | 2                |
| *** Human Resources                        | 13                 | 13                 | 13                  | 13                 | 13                   | 13               |
| *** Equal Opportunity Office               | 4                  | 5                  | 5                   | 5                  | 4                    | 4                |
| Tourism/Sports Marketing                   | 22                 | 21                 | 21                  | 21                 | 22                   | 22               |
| <b>TOTAL COUNTY MANAGER</b>                | <b>58</b>          | <b>57</b>          | <b>58</b>           | <b>58</b>          | <b>53</b>            | <b>53</b>        |
| <b>PLANNING AND DEVELOPMENT</b>            |                    |                    |                     |                    |                      |                  |
| Planning and Development Administration    | 14                 | 6                  | 6                   | 6                  | 6                    | 6                |
| * Building & Codes                         | 59                 | 61                 |                     |                    |                      |                  |
| * Building                                 |                    |                    | 41                  | 46                 | 49                   | 49               |
| Land Development                           | 42                 | 34                 | 34                  | 34                 | 34                   | 34               |
| Long Range Planning                        | 0                  | 15                 | 15                  | 15                 | 15                   | 15               |
| <b>TOTAL PLANNING AND DEVELOPMENT</b>      | <b>115</b>         | <b>116</b>         | <b>96</b>           | <b>101</b>         | <b>104</b>           | <b>104</b>       |
| <b>INFRASTRUCTURE GROUP</b>                |                    |                    |                     |                    |                      |                  |
| Utilities                                  | 209                | 214                | 216                 | 216                | 218                  | 218              |
| ** Transportation                          | 255                | 254                | 254                 | 263                | 264                  | 264              |
| Fleet Management                           | 39                 | 39                 | 39                  | 39                 | 39                   | 39               |
| Facilities Management                      | 80                 | 80                 | 80                  | 80                 | 80                   | 80               |
| ** Parks and Natural Resources             | 141                | 141                | 141                 | 132                | 131                  | 132              |
| Waste & Recycling                          | 51                 | 46                 | 47                  | 47                 | 44                   | 44               |
| <b>TOTAL INFRASTRUCTURE GROUP</b>          | <b>775</b>         | <b>774</b>         | <b>777</b>          | <b>777</b>         | <b>776</b>           | <b>777</b>       |
| <b>PUBLIC SAFETY GROUP</b>                 |                    |                    |                     |                    |                      |                  |
| Emergency Medical Services                 | 171                | 170                | 169                 | 169                | 165                  | 165              |
| Fire Rescue                                | 308                | 308                | 314                 | 314                | 356                  | 356              |
| Emergency Management                       | 26                 | 25                 | 25                  | 25                 | 26                   | 26               |
| * Code Enforcement                         |                    |                    | 21                  | 22                 | 25                   | 25               |
| County Probation                           | 37                 | 39                 | 39                  | 39                 | 39                   | 39               |
| <b>TOTAL PUBLIC SAFETY GROUP</b>           | <b>542</b>         | <b>542</b>         | <b>568</b>          | <b>569</b>         | <b>611</b>           | <b>611</b>       |

\* Building and Codes Enforcement are separate divisions as of FY15

\*\* 9 Positions moved from Parks and Natural Resources to Transportation in FY15

\*\*\* FY16 Equity and Human Resources reorganization (moving one position from HR & one position from Equal Opportunity)

## ALLOCATED POSITIONS BY BOARD DIVISIONS

### SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

|   | Ending<br>FY 12/13 | Ending<br>FY 13/14 | Adopted<br>FY 14/15 | Ending<br>FY 14/15 | Proposed<br>FY 15/16 | Plan<br>FY 16/17 |
|---|--------------------|--------------------|---------------------|--------------------|----------------------|------------------|
| <b>SUPPORT/HUMAN SERVICES GROUP</b>       |                    |                    |                     |                    |                      |                  |
| Social Services Administration            | 8                  | 8                  | 8                   | 8                  | 8                    | 8                |
| Veterans Services                         | 5                  | 5                  | 5                   | 5                  | 5                    | 5                |
| Adult Day Care                            | 31                 | 21                 | 17                  | 17                 | 15                   | 15               |
| Healthy Families                          | 36                 | 36                 | 36                  | 36                 | 36                   | 36               |
| Housing & Neighborhood Development        | 22                 | 22                 | 22                  | 22                 | 21                   | 21               |
| Cooperative Extension Services            | 13                 | 13                 | 13                  | 13                 | 13                   | 13               |
| Elderly Services                          | 57                 | 56                 | 45                  | 45                 | 24                   | 24               |
| Rohr Home                                 | 62                 | 62                 | 63                  | 63                 | 63                   | 63               |
| Indigent Health Care                      | 41                 | 41                 | 41                  | 41                 | 41                   | 41               |
| Transit Services                          | 67                 | 67                 | 64                  | 64                 | 0                    | 0                |
| Budget & Management Services              | 8                  | 8                  | 8                   | 8                  | 8                    | 8                |
| Budget & Procurement Administration       | 1                  | 1                  | 1                   | 1                  | 1                    | 1                |
| Procurement                               | 9                  | 9                  | 9                   | 9                  | 9                    | 9                |
| Information Technology                    | 58                 | 59                 | 59                  | 59                 | 59                   | 59               |
| Communications                            | 13                 | 15                 | 15                  | 15                 | 15                   | 15               |
| Risk Management                           | 19                 | 18                 | 18                  | 18                 | 18                   | 18               |
| <b>TOTAL SUPPORT/HUMAN SERVICES GROUP</b> | <b>450</b>         | <b>441</b>         | <b>424</b>          | <b>424</b>         | <b>336</b>           | <b>336</b>       |
| <b>TOTAL BOARD POSITIONS</b>              | <b>1,959</b>       | <b>1,949</b>       | <b>1,942</b>        | <b>1,948</b>       | <b>1,898</b>         | <b>1,899</b>     |

#### FY 15/16 NET POSITION CHANGES

##### General Fund

- Adult Day Care eliminating (2) positions: (1) Adult Day Care Aide, (1) Adult Day Care Coordinator
- Code Enforcement adding 3 positions: 2 Certified Codes Investigator III, 1 Code Enforcement Specialist II
- County Attorney eliminating (1) position: Paralegal
- Economic Development eliminating (6) positions: (1) Senior Research & Marketing Manager, (1) Senior Project Manager, (1) Research and Business Analyst, (1) Project Manager, (1) Business Retention/Expansion Manager, (1) Economic Development Director
- Emergency Medical Services eliminating (4) positions: (2) Emergency Medical Technician 40, (2) Paramedic 40
- Emergency Medical Services adding 24 positions: 12 Emergency Medical Technicians, 12 Paramedic 56
  - EMS Reclassification (24 positions from EMS to Fire Division):
    - Emergency Medical Services moving (24) positions: (12) Emergency Medical Technicians, (12) Paramedic 56
    - Fire Division increasing by 24 positions: Reclassifications to 24 Firefighter 56
- Human Resources adding 1 position: Secretary I
- Transit Services eliminating (1) position: Fiscal Specialist III

##### Other Funds

- County Manager eliminating (1) position: CRA Manager
- Building adding 3 positions: 3 Building Inspector III
- Elderly Services eliminating (21) positions: (2) Site Supervisors, (1) Accountant II, (1) Fiscal Specialist II, (1) Secretary II, (1) CIRTS Management Coordinator, (1) Receptionist/Switchboard Operator I, (1) Registered Nurse, (7) Program Services Aides, (6) Case Manager - Elderly
- Emergency Management adding 1 position: Radio Communications Engineer
- Fire Services adding 18 positions: 9 Fire Company Lieutenant 56 positions, 9 Driver Engineer 56
  - See above reference to EMS Reclassification (moving 24 positions from EMS to Fire Division)
- Housing & Neighborhood Development eliminating (1) position: Program Manager
- Parks and Natural Resources eliminating (1) position: Library Assistant
- Transportation adding 1 position: Traffic Signal Technician I
- Transit Services eliminating (63) positions: (1) Accountant II, (10) Customer Service Representatives, (2) Fiscal Specialist II, (3) Lead Transportation Driver, (1) Officer Manager II, (1) Program Supervisor, (1) Secretary II, (1) Senior Planner (36) Transportation Drivers, (4) Transportation Supervisors, (1) Unit Chief Clerk, (1) Vehicle Maintenance Coordinator, (1) Vehicle Maintenance Coordinator Assistant
- Tourism adding 1 position: Social Media Coordinator
- Utilities adding 2 positions: 1 Painter, 1 Trades Helper
- Waste & Recycling eliminating (3) positions: (1) Route Compliance Auditor, (1) Route Service Auditor, (1) Fiscal Specialist I

#### FY 16/17 NET POSITION CHANGES

- Parks and Natural Resources adding 1 position: Parks Caretaker I

## ALLOCATED POSITIONS BY BOARD DIVISIONS

### SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

|   | Ending<br>FY 12/13 | Ending<br>FY 13/14 | Adopted<br>FY 14/15 | Ending<br>FY 14/15 | Proposed<br>FY 15/16 | Plan<br>FY 16/17 |
|---|--------------------|--------------------|---------------------|--------------------|----------------------|------------------|
| <b>CONSTITUTIONAL OFFICERS</b>                                  |                    |                    |                     |                    |                      |                  |
| Courts  | 68                 | 70                 | 70                  | 70                 | 70                   | 70               |
| Property Appraiser  | 108                | 107                | 108                 | 108                | 108                  | 108              |
| Supervisor of Elections   | 22                 | 22                 | 24                  | 24                 | 24                   | 24               |
| Sheriff   | 1770.83            | 1754.58            | 1772.78             | 1772.78            | 1792.23              | 1792.23          |
| Clerk of Courts   | 42                 | 42                 | 43                  | 43                 | 43                   | 43               |
| Public Defender   | 6                  | 6                  | 6                   | 6                  | 6                    | 6                |
| State Attorney  | 6                  | 6                  | 6                   | 6                  | 6                    | 6                |
| Tax Collector (a)   | 152                | 164                | 174                 | 172                | 172                  | 172              |
| <b>TOTAL CONSTITUTIONAL OFFICERS</b>                            | <b>2174.83</b>     | <b>2171.58</b>     | <b>2203.78</b>      | <b>2201.78</b>     | <b>2221.23</b>       | <b>2221.23</b>   |
| <b>GRAND TOTAL BoCC &amp; CONSTITUTIONAL OFFICERS POSITIONS</b> | <b>4133.83</b>     | <b>4120.58</b>     | <b>4145.78</b>      | <b>4149.78</b>     | <b>4119.23</b>       | <b>4120.23</b>   |

(a) Includes full-time positions reported to DOR; does not include part-time positions.

#### FY 15/16 NET POSITION CHANGES

- Sheriff's Office adding 19.45 FTEs

**RESERVES: DESCRIPTIONS AND GENERAL FUND RESERVES**

Polk County Board of County Commissioners realizes that it is essential for governments to maintain adequate levels of reserves and fund balance to mitigate current and future risks, such as revenue shortfalls, natural disasters, and unanticipated expenditures. Therefore, reserves are budgeted in each fund, as appropriate, in four major reserves accounts and various miscellaneous reserves accounts. Reserves are generally funded from prior year carry-forward balances and considered one-time money. The Board considers it imprudent and does not practice funding recurring expenses using one-time reserves or money.

**Reserve for Budget Stabilization:** Primarily a reserve in the County’s General Fund, this reserve is used to provide short-term cash flow to maintain service levels when incoming revenue is not sufficient to cover expenditures or when an economic downturn causes a shortfall in revenues.

**Reserve for Contingency:** A reserve allocated to fund unanticipated or emergency expenditures during the fiscal year. Such events include, but not limited to, matching dollars for grants, capital projects, outside agency requests, necessary division budget increases, new program initiatives, and expenditures relative to natural and unnatural disaster that fundamentally alters the current tax base. By statute, this reserve cannot exceed 10% of the total fund in which it is budgeted. (See Florida Statutes 129.01(2)(c)). *For example, the General Fund has a Reserve for Contingency account of about \$5 million to fund unanticipated projects, to meet grant match needs, and to address natural disasters.*

**Reserve for Future Capital:** This reserve should be maintained to fund future capital projects, as identified in the Community Investment Program plan. The reserve is funded from carry-forward balances from one year to the next to ensure that funds are available in future years for anticipated project expenses.

**Reserve for Debt Service:** Debt Service reserves will be maintained, as a depository for funds for payment of long-term debt, as required by bond covenants, other obligations, or general practice.

**Miscellaneous Reserves:** Miscellaneous reserves consist of funds developed on a case-by-case basis to mitigate the effect of unforeseen funding needs. *Examples: Reserve for Salary Adjustment and Reserve for Landfill Closure.*

**Regarding General Fund Reserves:**

All funds, except the General Fund, function similarly to a trust fund. As such, revenues generated in non-general funds can only be used within that fund and only for a certain purpose. Therefore, neither current year revenues nor reserves from other funds may be used to stabilize or supplement General Fund revenue. *For example, the County’s Transportation Trust Fund revenues are derived from gas tax; per State statutes, gas tax may only be used for transportation-related expenses.*

**FY 15/16 General Fund Reserves**

| <b>Fund</b>                               | <b>Amount</b>        |
|---|----------------------|
| Reserves - Environmental Lands Management | \$ 3,263,088         |
| Reserves - Contingencies                  | \$ 5,484,094         |
| Reserves - Road MSBU & Assessment         | \$ 180,872           |
| Reserves - Economic Development           | \$ 1,743,364         |
| Reserves - Economic Development-Incubator | \$ 585,187           |
| Reserves - Aircraft for Sheriff           | \$ 700,000           |
| Reserves - Self-Insurance Claims          | \$ 8,785,000         |
| Reserves - Budget Stabilization           | \$ 16,621,289        |
| <b>Grand Total</b>                        | <b>\$ 37,362,894</b> |

## RESERVES BY FUND

|   | <u>Budget<br/>FY14/15</u> | <u>Proposed<br/>FY 15/16</u> | <u>Plan<br/>FY 16/17</u> |
|---|---------------------------|------------------------------|--------------------------|
| <b>General Fund 00100</b>                           |                           |                              |                          |
| 5998010 Reserves - Environmental Lands Management   | 3,871,476                 | 3,263,088                    | 2,397,110                |
| 5998020 Reserves Contingencies                      | 5,484,094                 | 5,484,094                    | 5,484,094                |
| 5998120 Reserves - Budget Balancing                 | 0                         | 0                            | 1,453,702                |
| 5998140 Reserves - Road MSBU & Assessment           | 505,520                   | 180,872                      | 271,947                  |
| 5998170 Reserves - Economic Development             | 1,488,305                 | 1,743,364                    | 1,767,993                |
| 5998180 Reserves - Economic Development Incubator   | 845,744                   | 585,187                      | 0                        |
| 5998210 Reserves - Aircraft for Sheriff             | 0                         | 700,000                      | 0                        |
| 5998250 Reserves - Self-Insurance Claims            | 9,260,000                 | 8,785,000                    | 8,785,000                |
| 5998290 Reserves - Matching Funds                   | 0                         | 0                            | 500,000                  |
| 5998300 Reserves - Budget Stabilization             | 16,621,289                | 16,621,289                   | 16,621,289               |
| <b>Fund Total :</b>                                 | 38,076,428                | 37,362,894                   | 37,281,135               |
| <b>County Transportation Trust Fund 10100</b>       |                           |                              |                          |
| 5998020 Reserves Contingencies                      | 4,881,459                 | 3,592,712                    | 3,500,037                |
| 5998300 Reserves - Budget Stabilization             | 4,718,395                 | 6,831,876                    | 4,594,443                |
| <b>Fund Total :</b>                                 | 9,599,854                 | 10,424,588                   | 8,094,480                |
| <b>Special Revenue Grants 10150</b>                 |                           |                              |                          |
| 5998020 Reserves Contingencies                      | 2,000,000                 | 2,000,000                    | 2,000,000                |
| 5998290 Reserves - Matching Funds                   | 200,000                   | 200,000                      | 200,000                  |
| <b>Fund Total :</b>                                 | 2,200,000                 | 2,200,000                    | 2,200,000                |
| <b>Tourism Tax Funds 12160</b>                      |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward             | 100,000                   | 100,000                      | 100,000                  |
| 5998020 Reserves Contingencies                      | 300,000                   | 300,000                      | 300,000                  |
| 5998080 Reserves Debt Service                       | 4,430,529                 | 5,677,240                    | 6,635,606                |
| <b>Fund Total :</b>                                 | 4,830,529                 | 6,077,240                    | 7,035,606                |
| <b>Lake And River Enhancement Trust Funds 12180</b> |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward             | 50,000                    | 50,000                       | 50,000                   |
| 5998140 Reserves - Future Capital Expansion         | 1,460,518                 | 330,946                      | 396,958                  |
| <b>Fund Total :</b>                                 | 1,510,518                 | 380,946                      | 446,958                  |
| <b>Fire Rescue Funds 12190</b>                      |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward             | 0                         | 800,000                      | 800,000                  |
| 5998020 Reserves Contingencies                      | 826,030                   | 344,345                      | 338,834                  |
| <b>Fund Total :</b>                                 | 826,030                   | 1,144,345                    | 1,138,834                |
| <b>Impact Fees 12240</b>                            |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion         | 3,324,306                 | 4,688,476                    | 9,857,082                |
| <b>Fund Total :</b>                                 | 3,324,306                 | 4,688,476                    | 9,857,082                |
| <b>Emergency 911 Funds 14350</b>                    |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward             | 500,000                   | 100,000                      | 100,000                  |
| 5998020 Reserves Contingencies                      | 79,265                    | 137,239                      | 84,646                   |
| <b>Fund Total :</b>                                 | 579,265                   | 237,239                      | 184,646                  |
| <b>Hazardous Waste Funds 14370</b>                  |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward             | 32,632                    | 0                            | 17,738                   |
| 5998020 Reserves Contingencies                      | 0                         | 8,147                        | 13,000                   |
| <b>Fund Total :</b>                                 | 32,632                    | 8,147                        | 30,738                   |
| <b>Radio Communications Funds 14390</b>             |                           |                              |                          |
| 5998010 Reserves-Cash Balance Forward               | 250,000                   | 50,000                       | 50,000                   |
| 5998020 Reserves Contingencies                      | 102,718                   | 50,000                       | 50,000                   |
| 5998140 Reserves-Future Capital Expansion           | 0                         | 204,803                      | 120,155                  |
| <b>Fund Total :</b>                                 | 352,718                   | 304,803                      | 220,155                  |

## RESERVES BY FUND

|   | <u>Budget<br/>FY14/15</u> | <u>Proposed<br/>FY 15/16</u> | <u>Plan<br/>FY 16/17</u> |
|---|---------------------------|------------------------------|--------------------------|
| <b>Indigent Health Care Funds 14490</b>                   |                           |                              |                          |
| 5998020 Reserves Contingencies                            | 5,737,993                 | 6,617,500                    | 6,094,780                |
| 5998200 Health Care Fluctuation Margin 3% - (Actuary)     | 3,160,186                 | 1,826,000                    | 1,826,000                |
| 5998320 Reserves - Future Plan Changes                    | 6,403,019                 | 12,636,357                   | 7,084,949                |
| 5998330 Reserves - Health Plans Statutory Reserves        | 2,464,632                 | 2,112,036                    | 2,150,477                |
| <b>Fund Total :</b>                                       | 17,765,830                | 23,191,893                   | 17,156,206               |
| <b>Leisure Services MSTU Funds 14930</b>                  |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward                   | 979,436                   | 1,196,890                    | 856,258                  |
| 5998020 Reserves Contingencies                            | 250,000                   | 250,000                      | 250,000                  |
| 5998140 Reserves - Future Capital Expansion               | 3,583,916                 | 2,786,531                    | 2,664,298                |
| <b>Fund Total :</b>                                       | 4,813,352                 | 4,233,421                    | 3,770,556                |
| <b>Libraries MSTU Funds 14950</b>                         |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward                   | 250,000                   | 200,000                      | 200,000                  |
| 5998020 Reserves Contingencies                            | 148,796                   | 233,094                      | 242,696                  |
| <b>Fund Total :</b>                                       | 398,796                   | 433,094                      | 442,696                  |
| <b>Rancho Bonito MSTU Fund 14960</b>                      |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward                   | 0                         | 3,035                        | 0                        |
| <b>Fund Total :</b>                                       | 0                         | 3,035                        | 0                        |
| <b>Transportation (1 Mill) Fund 14970</b>                 |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion               | 7,552,000                 | 14,323,635                   | 23,128,311               |
| <b>Fund Total :</b>                                       | 7,552,000                 | 14,323,635                   | 23,128,311               |
| <b>Land Management Nonexpendable Trust Funds 15010</b>    |                           |                              |                          |
| 5998020 Reserves Contingencies                            | 1,213,153                 | 2,198,793                    | 2,579,616                |
| 5998150 Reserves - Nonexpendable Trust Fund               | 35,802,291                | 36,121,152                   | 36,121,152               |
| <b>Fund Total :</b>                                       | 37,015,444                | 38,319,945                   | 38,700,768               |
| <b>Eloise CRA Trust-Agency Funds 15250</b>                |                           |                              |                          |
| 5998020 Reserves Contingencies                            | 20,000                    | 20,000                       | 20,000                   |
| 5998140 Reserves - Future Capital Expansion               | 159,671                   | 162,321                      | 258,786                  |
| <b>Fund Total :</b>                                       | 179,671                   | 182,321                      | 278,786                  |
| <b>North Ridge CRA Trust-Agency Funds 15270</b>           |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion               | 20,721,360                | 0                            | 0                        |
| <b>Fund Total :</b>                                       | 20,721,360                | 0                            | 0                        |
| <b>Harden Parkway CRA Funds 15290</b>                     |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion               | 129,046                   | 45,412                       | 24,878                   |
| <b>Fund Total :</b>                                       | 129,046                   | 45,412                       | 24,878                   |
| <b>Building Funds 15310</b>                               |                           |                              |                          |
| 5998020 Reserves Contingencies                            | 537,628                   | 483,540                      | 603,162                  |
| 5998080 Reserves Debt Service                             | 272,470                   | 0                            | 0                        |
| 5998300 Reserves - Budget Stabilization                   | 0                         | 0                            | 384,889                  |
| <b>Fund Total :</b>                                       | 810,098                   | 483,540                      | 988,051                  |
| <b>Stormwater MSTU 18000</b>                              |                           |                              |                          |
| 5998020 Reserves Contingencies                            | 0                         | 160,078                      | 0                        |
| 5998140 Reserves - Future Capital Expansion               | 1,608,249                 | 2,075,257                    | 3,135,710                |
| <b>Fund Total :</b>                                       | 1,608,249                 | 2,235,335                    | 3,135,710                |
| <b>Const Tax Rev Improv &amp; Refund Bds, S2006 21600</b> |                           |                              |                          |
| 5998080 Reserves Debt Service                             | 2,712,749                 | 2,827,435                    | 1,343,123                |
| <b>Fund Total :</b>                                       | 2,712,749                 | 2,827,435                    | 1,343,123                |
| <b>Public Facilities Rev Bond, Series 2005 23000</b>      |                           |                              |                          |
| 5998080 Reserves Debt Service                             | 1,779,226                 | 21,536                       | 0                        |
| <b>Fund Total :</b>                                       | 1,779,226                 | 21,536                       | 0                        |

## RESERVES BY FUND

|  | <u>Budget<br/>FY14/15</u> | <u>Proposed<br/>FY 15/16</u> | <u>Plan<br/>FY 16/17</u> |
|--|---------------------------|------------------------------|--------------------------|
| <b>Capital 2010 23300</b>  |                           |                              |                          |
| 5998080 Reserves Debt Service  | 4,573,250                 | 4,706,238                    | 4,743,853                |
| <b>Fund Total :</b>  | 4,573,250                 | 4,706,238                    | 4,743,853                |
| <b>Transportation 2010 23400</b>                                     |                           |                              |                          |
| 5998080 Reserves Debt Service  | 6,653,063                 | 6,737,175                    | 6,794,499                |
| <b>Fund Total :</b>  | 6,653,063                 | 6,737,175                    | 6,794,499                |
| <b>Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005) 23500</b> |                           |                              |                          |
| 5998080 Reserves Debt Service  | 1,154,123                 | 2,980,091                    | 3,025,791                |
| <b>Fund Total :</b>  | 1,154,123                 | 2,980,091                    | 3,025,791                |
| <b>Drainage and Water Quality Fund 30200</b>                         |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion                          | 5,362                     | 104,804                      | 106,234                  |
| <b>Fund Total :</b>  | 5,362                     | 104,804                      | 106,234                  |
| <b>General Capital Improvement Funds 30800</b>                       |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion                          | 3,670,961                 | 223,158                      | 269,090                  |
| <b>Fund Total :</b>  | 3,670,961                 | 223,158                      | 269,090                  |
| <b>Environmental Land Acquisition Funds 31200</b>                    |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion                          | 925,299                   | 978,896                      | 495,109                  |
| <b>Fund Total :</b>  | 925,299                   | 978,896                      | 495,109                  |
| <b>Long Term Road Project Funds 31700</b>                            |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion                          | 170,227                   | 619,892                      | 627,547                  |
| <b>Fund Total :</b>  | 170,227                   | 619,892                      | 627,547                  |
| <b>North Ridge Projects Fund 31900</b>                               |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion                          | 0                         | 9,003,578                    | 8,760,272                |
| <b>Fund Total :</b>  | 0                         | 9,003,578                    | 8,760,272                |
| <b>Solid Waste Funds 41010</b>                                       |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward                              | 1,732,955                 | 6,457,022                    | 5,687,909                |
| 5998020 Reserves Contingencies                                       | 9,789,279                 | 3,228,512                    | 2,843,955                |
| 5998140 Reserves - Future Capital Expansion                          | 67,256,936                | 64,505,616                   | 56,889,658               |
| 5998170 Reserves - Service Improvements                              | 500,000                   | 500,000                      | 500,000                  |
| <b>Fund Total :</b>  | 79,279,170                | 74,691,150                   | 65,921,522               |
| <b>Landfill Closure Funds 41110</b>                                  |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward                              | 10,000,000                | 10,000,000                   | 10,000,000               |
| 5998020 Reserves Contingencies                                       | 270,522                   | 292,161                      | 47,158                   |
| 5998110 Reserves Landfill Closure                                    | 55,923,935                | 57,287,703                   | 55,364,464               |
| <b>Fund Total :</b>  | 66,194,457                | 67,579,864                   | 65,411,622               |
| <b>Universal Solid Waste Collection Funds 41210</b>                  |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward                              | 2,400,000                 | 2,404,721                    | 753,011                  |
| 5998020 Reserves Contingencies                                       | 1,127,020                 | 0                            | 0                        |
| <b>Fund Total :</b>  | 3,527,020                 | 2,404,721                    | 753,011                  |
| <b>Community Cleanup Funds 41310</b>                                 |                           |                              |                          |
| 5998010 Reserves - Cash Balance Forward                              | 296,965                   | 265,765                      | 235,774                  |
| 5998020 Reserves Contingencies                                       | 148,482                   | 106,306                      | 94,310                   |
| <b>Fund Total :</b>  | 445,447                   | 372,071                      | 330,084                  |
| <b>Utilities Operating Funds 42010</b>                               |                           |                              |                          |
| 5998020 Reserves Contingencies                                       | 1,515,059                 | 11,477,471                   | 8,778,332                |
| 5998080 Reserves Debt Service  | 2,989,258                 | 0                            | 0                        |
| 5998090 Reserves Renewal & Replacement                               | 1,000,000                 | 1,000,000                    | 1,000,000                |
| 5998120 Reserves Salary Adjustments                                  | 41,298                    | 42,124                       | 38,615                   |
| 5998140 Reserves - Future Capital Expansion                          | 0                         | 16,669,924                   | 10,481,626               |
| <b>Fund Total :</b>  | 5,545,615                 | 29,189,519                   | 20,298,573               |

## RESERVES BY FUND

|   | <u>Budget<br/>FY14/15</u> | <u>Proposed<br/>FY 15/16</u> | <u>Plan<br/>FY 16/17</u> |
|---|---------------------------|------------------------------|--------------------------|
| <b>Utilities Capital Expansion Funds 42110</b>        |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion           | 14,814,349                | 12,695,338                   | 14,268,188               |
| <b>Fund Total :</b>                                   | 14,814,349                | 12,695,338                   | 14,268,188               |
| <b>Utilities Bond Issue 2013 42430</b>                |                           |                              |                          |
| 5998140 Reserves - Future Capital Expansion           | 12,193,212                | 3,925,667                    | 3,925,667                |
| <b>Fund Total :</b>                                   | 12,193,212                | 3,925,667                    | 3,925,667                |
| <b>Rohr Home Fund 43110</b>                           |                           |                              |                          |
| 5998020 Reserves Contingencies                        | 422,696                   | 171,422                      | 232,132                  |
| <b>Fund Total :</b>                                   | 422,696                   | 171,422                      | 232,132                  |
| <b>Fleet Maintenance Funds 50100</b>                  |                           |                              |                          |
| 5998020 Reserves Contingencies                        | 83,702                    | 49,249                       | 9,123                    |
| <b>Fund Total :</b>                                   | 83,702                    | 49,249                       | 9,123                    |
| <b>Employee Health Insurance Fund 50300</b>           |                           |                              |                          |
| 5998020 Reserves Contingencies                        | 7,045,916                 | 7,335,232                    | 7,417,616                |
| 5998200 Health Care Fluctuation Margin 3% - (Actuary) | 1,176,641                 | 1,222,121                    | 1,271,006                |
| 5998250 Reserves - Self-Insurance Claims              | 7,828,073                 | 8,250,601                    | 6,407,619                |
| 5998330 Reserves - Health Plans Statutory Reserves    | 6,275,419                 | 6,517,979                    | 6,778,699                |
| <b>Fund Total :</b>                                   | 22,326,049                | 23,325,933                   | 21,874,940               |
| <b>Fleet Replacement Funds 51500</b>                  |                           |                              |                          |
| 5998020 Reserves Contingencies                        | 500,000                   | 500,000                      | 500,000                  |
| 5998140 Reserves - Future Capital Expansion           | 9,036,403                 | 10,748,848                   | 10,740,172               |
| <b>Fund Total :</b>                                   | 9,536,403                 | 11,248,848                   | 11,240,172               |
| <b>Information Technology Fund 52000</b>              |                           |                              |                          |
| 5998020 Reserves Contingencies                        | 151,489                   | 371,224                      | 380,776                  |
| 5998170 Reserves - Service Improvements               | 41,758                    | 160,178                      | 144,682                  |
| <b>Fund Total :</b>                                   | 193,247                   | 531,402                      | 525,458                  |
| <b>Grand Total :</b>                                  | <b>388,531,753</b>        | <b>400,668,296</b>           | <b>385,071,606</b>       |

Reserves are portions of the budget the County does not plan to spend in the current year. Reserves are used not only to balance the County's budget, they are used as emergency funds. Emergency can be defined as a revenue shortfall or unanticipated expenditures for natural disasters, such as hurricane relief.