

FY 2016/2017 Proposed Budget



**FY16/17 PROPOSED BUDGET
EXPENDITURES BY FUND GROUP**

Fund Group/Fund General Fund	Budget FY 15/16	Proposed FY16/17	Plan FY 17/18
00100 General Fund	331,073,105	352,924,576	360,188,297
Special Revenue Funds			
10100 County Transportation Trust Fund	46,892,373	52,293,563	56,543,402
10150 Special Revenue Grants	48,957,839	41,868,229	18,493,114
12160 Tourism Tax Funds	15,941,999	20,052,737	19,755,455
12180 Lake And River Enhancement Trust Funds	2,174,497	2,509,745	1,036,696
12190 Fire Rescue Funds	39,623,341	42,027,747	42,736,518
12240 Impact Fees	9,920,714	12,583,571	15,511,951
14350 Emergency 911 Funds	3,097,378	2,682,716	2,654,814
14370 Hazardous Waste Funds	207,085	245,587	139,608
14390 Radio Communications Funds	2,405,248	2,596,128	2,624,208
14490 Indigent Health Care Funds	66,175,109	69,750,103	65,974,907
14930 Leisure Services MSTU Funds	21,652,996	21,547,305	14,610,942
14950 Libraries MSTU Funds	4,093,529	4,149,030	4,011,257
14960 Rancho Bonito MSTU Fund	15,182	11,776	9,858
14970 Transportation (1 Mill) Fund	59,355,936	64,454,587	65,463,942
14990 Law Enforcement Trust Funds	508,067	966,765	1,047,315
15010 Land Management Nonexpendable Trust Funds	38,319,945	38,622,948	39,055,065
15240 Polk Commerce Centre CRA	130,243	63,340	71,433
15250 Eloise CRA Trust-Agency Funds	251,321	558,748	590,315
15290 Harden Parkway CRA Funds	895,412	1,237,427	1,421,467
15310 Building Funds	8,026,507	8,671,138	9,177,170
15350 Affordable Housing Assistance Trust Funds	5,098,471	5,606,478	5,606,478
16000 Street Lighting Districts	2,792,566	2,713,184	2,713,184
18000 Stormwater MSTU	3,539,854	4,930,505	5,245,183
Debt Service Funds			
21600 Const Tax Rev Improv & Refund Bds, S2006	6,679,376	3,352,915	293,773
23000 Public Facilities Rev Bonds 2005	2,156,336	0	0
23300 Capital 2010	7,466,412	7,536,031	7,574,018
23400 Transportation 2010	10,876,840	10,984,346	11,041,536
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	6,253,566	8,439,832	8,485,532
23700 Public Facilities Rev Ref Note, Series 2015 (Ref CFT 2006)	0	1,841,718	3,050,982
Capital Funds			
30200 Drainage and Water Quality Fund	1,602,351	2,096,174	0
30800 General Capital Improvement Funds	14,753,219	12,791,649	9,396,697
31200 Environmental Land Acquisition Funds	2,935,582	2,759,350	1,343,119
31700 Long Term Road Project Funds	4,028,854	2,706,323	2,733,385
31900 Northeast Polk Roadway Fund	36,049,916	27,263,314	14,816,567
Enterprise Funds			
41010 Solid Waste Funds	106,976,262	100,088,248	100,358,430
41110 Landfill Closure Funds	69,511,025	68,199,502	68,422,894
41210 Universal Solid Waste Collection Funds	19,396,986	22,618,258	33,639,914
41310 Community Cleanup Funds	1,435,131	2,421,915	1,982,899
42010 Utilities Operating Funds	127,259,573	122,200,090	116,453,921
42110 Utilities Capital Expansion Funds	23,669,622	34,085,361	27,282,267
42430 Utilities Bond Issue 2013	8,471,834	0	0
42432 Utilities Bonds FY 14/15	0	0	28,567,500
43110 Rohr Home Fund	6,063,703	5,568,349	5,731,864
Internal Service Funds			
50100 Fleet Maintenance Funds	6,982,464	7,169,578	7,733,356
50300 Employee Health Insurance Fund	73,352,322	73,705,679	74,203,670

**FY16/17 PROPOSED BUDGET
EXPENDITURES BY FUND GROUP**

Fund Group/Fund	Budget <u>FY 15/16</u>	Proposed <u>FY16/17</u>	Plan <u>FY 17/18</u>
Internal Service Funds			
51500 Fleet Replacement Funds	18,015,361	18,429,923	18,649,254
52000 Information Technology Fund	9,006,239	9,744,919	10,323,333
TOTAL :	1,274,091,691	1,297,071,407	1,286,767,490

PROPOSED FISCAL YEAR 2016/2017 BUDGET

CHANGES BY FUND

FUND	DESCRIPTION	ADOPTED FY 2015/2016	PROPOSED FY 2016/2017	VARIANCE	EXPLANATION
GENERAL FUND					
00100	GENERAL FUND <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>	331,073,105	352,924,576	21,851,471	Increases from property tax, sales tax, landfill dividend, and ambulance fees, primarily focused on investing in critical public safety needs in the Sheriff's Office and Emergency Medical Services. In addition, the proposed budget includes a 3% salary increase, 4% health insurance increase, and funding to address the top 6 flooding projects.
SPECIAL REVENUE FUNDS					
10100	COUNTY TRANSPORTATION TRUST FUND <i>Most Transportation Trust Fund revenue is generated through gas taxes and used for the construction and maintenance of roads and bridges.</i>	46,892,373	52,293,563	5,401,190	Increase in revenue is due to additional carryover due to some of the Transportation Trust expense being moved to the Transportation Millage fund in FY 15/16. The fund also saw a modest increases in gas tax revenue.
10150	SPECIAL REVENUE GRANT FUND <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>	48,957,839	41,868,229	(7,089,610)	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. This includes \$4.8 million decrease in Transit grants when Lakeland Area Mass Transit District (LAMTD) took over the operation of the program.
12160	TOURISM TAX FUND <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>	15,941,999	20,052,737	4,110,738	Increase in Tourism Tax Revenue, cash balance forward, and interest based on strong Tourism Tax collections over the past three years.
12180	LAKE & RIVER ENHANCEMENT TRUST FUNDS <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>	2,174,497	2,509,745	335,248	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	FIRE SERVICES FUNDS <i>Non-ad valorem special assessments are levied upon real estate parcels to provide County fire protection services.</i>	39,623,341	42,027,747	2,404,406	Fire Assessment and Fire Inspection revenue was more than anticipated, in addition to a transfer in from the General Fund to help with the Union Contract increases. These additional revenues are going towards fire service improvements.
12240	IMPACT FEE FUND <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>	9,920,714	12,583,571	2,662,857	Increase in Revenue is due to the fact that Impact Fees were reinstated in January 2016 as well as an increase will take place in January 2017.

FUND	DESCRIPTION	ADOPTED FY 2015/2016	PROPOSED FY 2016/2017	VARIANCE	EXPLANATION
14350	EMERGENCY 911 FUNDS <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>	3,097,378	2,682,716	(414,662)	Decrease due to recurring expenses out-pacing recurring revenue, causing a reduction in funds that are carried forward.
14370	HAZARDOUS WASTE FUND <i>Revenue is derived from a 3% tax on gross receipts of hazardous waste recovery companies pursuant to Florida Statute.</i>	207,085	245,587	38,502	Increase due to increase in Hazardous Waste Gross Tax Receipts.
14390	RADIO COMMUNICATIONS FUND <i>Revenue is generated through a countywide surcharge on moving violations and used for the enhancement of an intergovernmental radio communication system.</i>	2,405,248	2,596,128	190,880	Increase due to Transfer in from the General Fund since the user fees and surcharge on moving violations are not enough to cover the costs. An increase on the user fee is being looked at to eliminate the subsidy over the next 5 to 10 years.
14490	INDIGENT HEALTH CARE FUND <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>	66,175,109	69,750,103	3,574,994	The increase is due to a projected 3% increase in half-cent sales tax revenue and higher cash balance forward as a result of cost avoidance from the Hospital LIP grant funding carryover from FY 14/15. This program, if approved by the State each year, helps offset expenditures, allowing for additional fund balance to be carried forward.
14930	LEISURE SERVICES MSTU FUND <i>Revenue is generated through an ad valorem assessment levied in unincorporated Polk County to fund parks, recreation facilities, services, and programs.</i>	21,652,996	21,547,305	(105,691)	Fund decreased primarily due to spending down of capital projects and utilizing reserves to cover operating costs, resulting in a decreased cash balance forward.
14950	LIBRARY MSTU FUND <i>Revenue is generated through an ad valorem assessment levied in unincorporated Polk County to fund library facilities and services.</i>	4,093,529	4,149,030	55,501	Increase is due to higher property valuations resulting in higher ad valorem revenue.
14960	RANCHO BONITO MSTU FUND <i>Revenue is generated through an ad valorem assessment levied to fund law enforcement services and improvements for the Rancho Bonito area.</i>	15,182	11,776	(3,406)	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. Decrease in revenue reflects decrease in cash balance forward as funds are forecasted to be paid to the Polk County Sheriff Dept.
14970	TRANSPORTATION MILLAGE FUND <i>Revenue is generated through an ad valorem assessment designed to narrow the Transportation infrastructure gap.</i>	59,355,936	64,454,587	5,098,651	Increase due to cash balance forward and projected ad valorem increase.
14990	LAW ENFORCEMENT TRUST FUND <i>Revenue is generated statutorily through the domestic violence surcharge, cash forfeitures, and the sale of property and equipment confiscated by the Sheriff.</i>	508,067	966,765	458,698	Increase to cash balance forward due to unspent funds which are restricted for equipment and training for the Polk County Sheriff Department.
15010	LAND MANAGEMENT NON-EXPENDABLE TRUST FUND <i>This fund was established for the preservation of water, wildlife, and wilderness resources and was originally funded through an ad valorem assessment approved by voters in 1994 that sunset in 2015. As a non-expendable trust, only the interest earned may be utilized.</i>	38,319,945	38,622,948	303,003	The increase is from interest revenue as the Environmental Lands millage was discontinued in FY 14/15. 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 2015/2016	PROPOSED FY 2016/2017	VARIANCE	EXPLANATION
15240	POLK COMMERCE CENTRE CRA FUND <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>	130,243	63,340	(66,903)	Decrease due to a reduction of a transfer from the General Fund for the settlement agreement payments that ended in FY 15/16.
15250	ELOISE CRA FUND <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>	251,321	558,748	307,427	Increase in this fund is primarily due to the carryover of unspent funds.
15290	HARDEN PARKWAY CRA FUND <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>	895,412	1,237,427	342,015	Increased revenue due to property value increase, which is all allocated for debt service payments.
15310	BUILDING FUND <i>The Building Fund is dedicated to building inspection-related activities and funded by building permit fees and radon surcharge fees.</i>	8,026,507	8,671,138	644,631	The Building Fund fluctuates each year in correlation with building activity. Beginning in FY 11/12, revenues have been steadily increasing. The additional revenues will be used to fund the addition of 2 Permit Technicians, 1 Plans Examiner III, and 3 Building Inspectors III to keep up with this increased level of permitting.
15350	AFFORDABLE HOUSING ASSISTANCE TRUST FUND <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>	5,098,471	5,606,478	508,007	State-level grant funding increased for FY 16/17, and unspent funds carried forward from FY 15/16.
16000	STREET LIGHTING DISTRICTS FUND <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>	2,792,566	2,713,184	(79,382)	Changes in assessment charges are based on estimated expenditures. Thus this years decrease is due to decreased assessments based on estimated costs.
18000	STORMWATER MSTU FUND Revenue is generated through an ad valorem assessment levied in unincorporated Polk County to fund storm water related expenditures.	3,539,854	4,930,505	1,390,651	Much of the revenue generated in FY 15/16 is carried forward into FY16/17. The study phase of the NPDES permit requirements continues as the advisory committee prioritizes CIP projects to ensure compliance. NPDES has deployed a web-based application for NPDES permitting and related business through the Florida Dept. of Environmental Protection Business Portal.

FUND	DESCRIPTION	ADOPTED FY 2015/2016	PROPOSED FY 2016/2017	VARIANCE	EXPLANATION
DEBT SERVICE FUNDS					
21600	CONST TAX REV IMPROV & REFUND BOND S2006 <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>	6,679,376	3,352,915	(3,326,461)	This fund was refunded into the Public Facilities Rev Bonds, Series 2015 Fund 23700 listed below. This refunding reduced principal and interest payments for the County.
23000	PUBLIC FACILITIES REV BOND, SERIES 2005 <i>The proceeds of this issue were used for improvements to certain jail, public safety, and operational facilities.</i>	2,156,336	0	(2,156,336)	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. Payments to this fund ended in FY16.
23300	CAPITAL IMP REV 2010 REFUNDED BOND (\$2004) <i>This issue was a partial refinance of the Capital Improvement Revenue Bond Series 2004 (22900).</i>	7,466,412	7,536,031	69,619	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	TRANSPORTATION IMP REV 2010 REFUNDED BOND (\$2004) <i>This issue was a partial refinance of the Transportation Improvement Revenue Bond Series 2004 (22800).</i>	10,876,840	10,984,346	107,506	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	PUBLIC FACILITIES REV BONDS, SERIES 2014 <i>This issue refunded the Public Facilities Rev Bond 2005 to reduce principal and interest payments for the County.</i>	6,253,566	8,439,832	2,186,266	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.
23700	PUBLIC FACILITIES REV BONDS, SERIES 2015 <i>This issue refunded the Public Facilities Rev Bond 2005 to reduce principal and interest payments for the County.</i>	0	1,841,718	1,841,718	This debt fund was established through a refunding of the Constitutional Fuel Tax Bond, Series 2006 Fund 21600 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.
CAPITAL FUNDS					
30200	DRAINAGE AND WATER QUALITY FUND <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>	1,602,351	2,096,174	493,823	Increase is due to a transfer from the General Fund per Board guidance to use \$1.95 million on 6 of the highest priority drainage projects.
30800	GENERAL CAPITAL IMPROVEMENT FUND 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.	14,753,219	12,791,649	(1,961,570)	Decrease to cash balance forward due to spending down of capital projects.

FUND	DESCRIPTION	ADOPTED FY 2015/2016	PROPOSED FY 2016/2017	VARIANCE	EXPLANATION
31200	ENVIRONMENTAL LAND ACQUISITION FUND <i>This fund was established for the preservation of water, wildlife, and wilderness resources and was funded through an ad valorem assessment approved by voters in 1994 that sunset in 2015.</i>	2,935,582	2,759,350	(176,232)	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	LONG-TERM ROAD PROJECT FUND <i>Revenue was originally generated through the Public Service Tax to fund road construction projects. The Public Service Tax was moved to the General Fund, so currently there is no recurring revenue in this fund.</i>	4,028,854	2,706,323	(1,322,531)	Decrease to cash balance forward due to spending down of capital projects.
31900	NORTH RIDGE PROJECTS FUND <i>This fund was established for the purpose of completing capital projects from the former North Ridge CRA fund.</i>	36,049,916	27,263,314	(8,786,602)	This fund was established due to the sunset of the North Ridge CRA. Remaining funds were moved from the CRA to complete capital projects until funding is exhausted. Decrease is a reflection of spending down capital.
ENTERPRISE FUNDS					
41010	SOLID WASTE FUNDS <i>The Solid Waste funds were established for landfill operations.</i>	106,976,262	100,088,248	(6,888,014)	Decrease to cash balance forward due to spending down of capital projects.
41110	LANDFILL CLOSURE FUNDS <i>The Landfill Closure Funds were established for the closure and long-term care and maintenance of landfill cells.</i>	69,511,025	68,199,502	(1,311,523)	Decrease to cash balance forward due to spending down of capital projects.
41210	UNIVERSAL SOLID WASTE COLLECTION FUND <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>	19,396,986	22,618,258	3,221,272	Increase in this fund is primarily due to the carryover of unspent funds.
41310	COMMUNITY CLEANUP FUND <i>This fund was established to provide services for the revitalization and beautification of County neighborhoods, open areas, and roadways.</i>	1,435,131	2,421,915	986,784	Increase in this fund is primarily due to the carryover of unspent funds after the Building Fund paid off a prior loan from the Community Cleanup Fund.
42010	UTILITIES OPERATING FUND <i>This fund was established to provide water and sewer services in certain unincorporated areas of Polk County.</i>	127,259,573	122,200,090	(5,059,483)	The decrease is due to a reduction in cash balance forward related to capital projects.
42110	UTILITIES CAPITAL EXPANSION FUND Revenue is generated from water and wastewater connection fees to fund capital expansion projects.	23,669,622	34,085,361	10,415,739	The increase is due to an increased carryforward related to unspent capital projects in addition to actual revenue exceeding budget.
42430	UTILITIES BOND ISSUE The Utility System Revenue and Refunding Bonds fund is used to fund the Community Investment Program.	8,471,834	0	(8,471,834)	The decrease is attributed to the spending down and completion of the bond issued in FY 13/14.
43110	ROHR HOME FUND <i>This fund was established to provide skilled long-term nursing care for needy residents.</i>	6,063,703	5,568,349	(495,354)	Carryforward revenue decreased due to the completion of the capital expansion project, and operating revenues are projected to be slightly lower than prior year.

FUND	DESCRIPTION	ADOPTED FY 2015/2016	PROPOSED FY 2016/2017	VARIANCE	EXPLANATION
INTERNAL SERVICE FUNDS					
50100	FLEET MAINTENANCE FUND <i>This fund was established to provide maintenance activities for County equipment and vehicles.</i>	6,982,464	7,169,578	187,114	Increase to fleet maintenance fees based on vehicle inventory and condition.
50300	EMPLOYEE HEALTH INSURANCE FUND <i>This fund was established to provide health benefits to County employees and their dependents through the County self-insurance program.</i>	73,352,322	73,705,679	353,357	Budgeted 4% increase in Employee/Employer premiums, however the increase is less because we are currently spending fund balance on claims.
51500	FLEET REPLACEMENT FUND <i>This fund was established to provide funding for the replacement of aging vehicles.</i>	18,015,361	18,429,923	414,562	Increase to vehicle replacement fees based on scheduled replacements.
52000	INFORMATION TECHNOLOGY FUND <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>	9,006,239	9,744,919	738,680	Increase in I.T. services charges, to cover increases for software and equipment maintenance agreements.
TOTAL		1,274,091,691	1,297,071,407	22,979,716	
		1,274,091,691	1,297,071,407	1.80%	

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 2016/2017 proposed budgeted ad valorem revenue is based on a Countywide increase in value of 6.04%

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. Duncan and Associates completed an updated impact fee study in April 2015. Based on their recommendations, impact fees have been reinstated beginning January 1, 2016 at 25% of the recommended rates for all categories except Transportation. Transportation Impact Fees will be charged at 50% of the recommended rates and School Impact Fees will be charged at 42% of the recommended rates. Effective January 1, 2017, Phase II of the rate

FUND TYPES

schedule will go into effect in which all impact fees will be charged at 50% of the recommended rates and Transportation will increase to 100% of the recommended rates.

Emergency 911 14350 Fund – Revenue is the apportionment of the E911 fees levied on 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 \$.50 per month per subscriber. Of the fifty-cent per month per subscriber fee, landline phones yield forty cents (\$.40), and wireless phones yield thirty-three and one-half cents (\$.335), which is distributed by the 911 Board to the County. This revenue 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.

Leisure Services MSTU 14930 Fund – Revenue is generated through a 0.5619 mill ad valorem assessment levied in unincorporated Polk County to fund parks, recreation facilities, leisure services, and programs.

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.

Rancho Bonito MSTU 14960 Fund – Revenue is generated from a 9.1272 mill ad valorem assessment to the Rancho Bonito area.

Transportation Millage 14970 Fund – Fund created from a 1.1000 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 a 20-year ad valorem assessment approved by voters in November 1994 that sunset in 2015. As a non-expendable trust, only the interest earned may be utilized. Operations of the environmental lands will continue to be funded by the interest earnings in the trust fund.

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, thereby stimulating economic development. Revenue is generated through an incremental increase in ad valorem taxes beginning in 1993, its base year.

Eloise Community Redevelopment Area 15250 Fund – CRA was established for neighborhood revitalization activities in the Eloise Community. Revenue is generated through an incremental increase in ad valorem taxes beginning in 1999, its base year.

FUND TYPES

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 in 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 providing 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 21600–23700 – 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 30200–31900 – 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 dividend from the Waste and Recycling commercial tonnage fee collection in the amount of approximately \$3.6 million in FY 16/17 and \$2.9 million for the next four years. Also, it may receive Board approved one-time project specific funding. The fund is generally 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 in 1994 that sunset in 2015.

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

Northeast Polk Roadway 31900 Fund – The balance from the former North Ridge CRA fund was transferred to this fund when the CRA was sunset by the Board in FY 14/15. This fund will be used for infrastructure projects in Northeast Polk County.

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

FUND TYPES

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	\$1,274,091,691	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	\$1,297,071,407	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
17/18**	\$1,286,767,490	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 16/17 adopted as part of a two year budget; FY 17/18 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, 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 16/17, 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).

Effective October 1, 2014, the Board established an MSTU encompassing the Rancho Bonito area (9.1272) to minimally assist in the funding of law enforcement services and various improvements.

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

Countywide

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

(Countywide millage)

Unincorporated

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

(Countywide plus MSTUs)

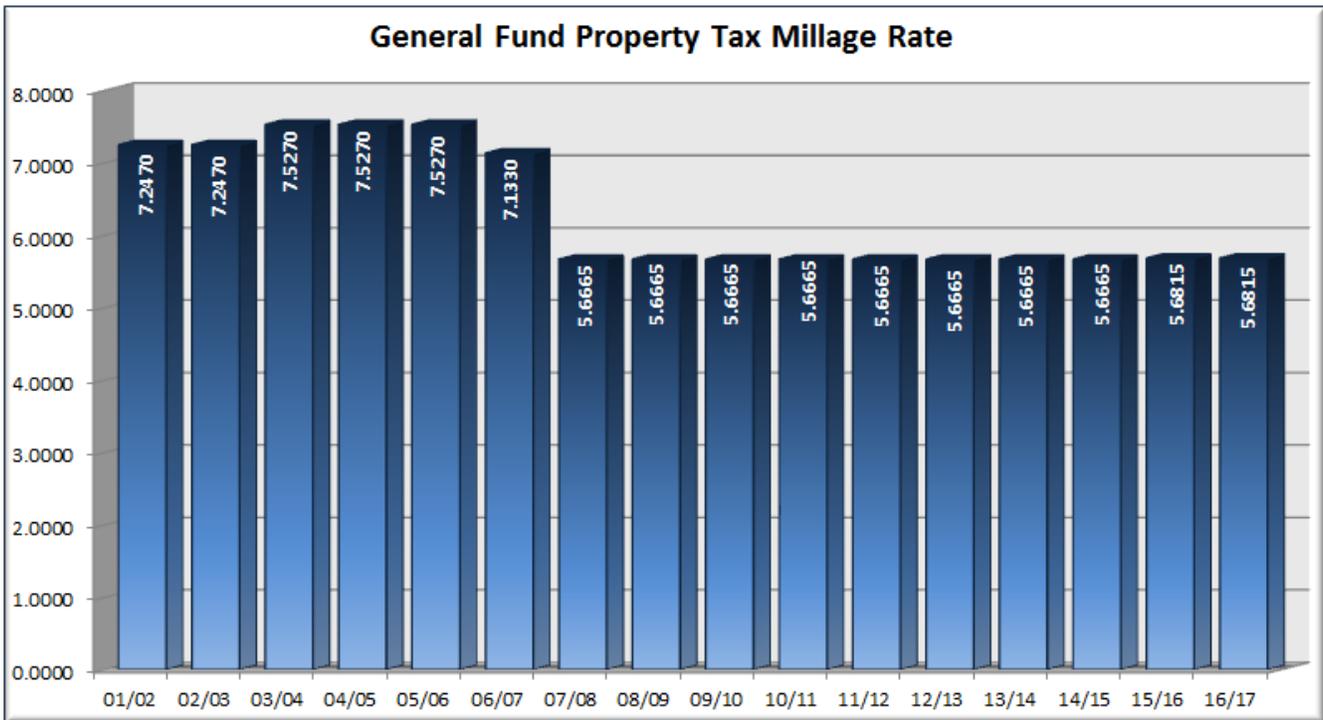
4. **Common Terms Used in Budgeting:**

***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.

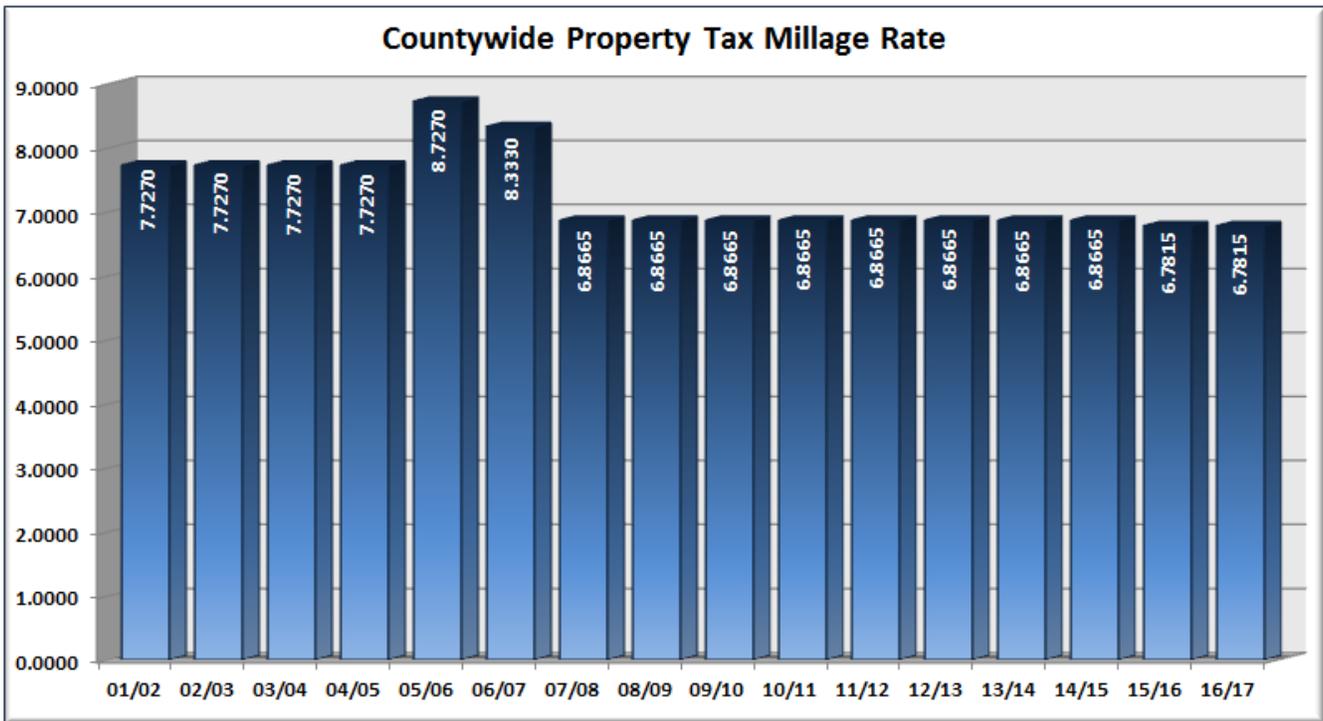
***Tax Base:** The total value of land and personal property on which a taxing entity, such as the County, can levy property taxes. Because some property is partially or completely exempt from taxes, the tax base is usually smaller than the actual value of the property in the county.

***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.

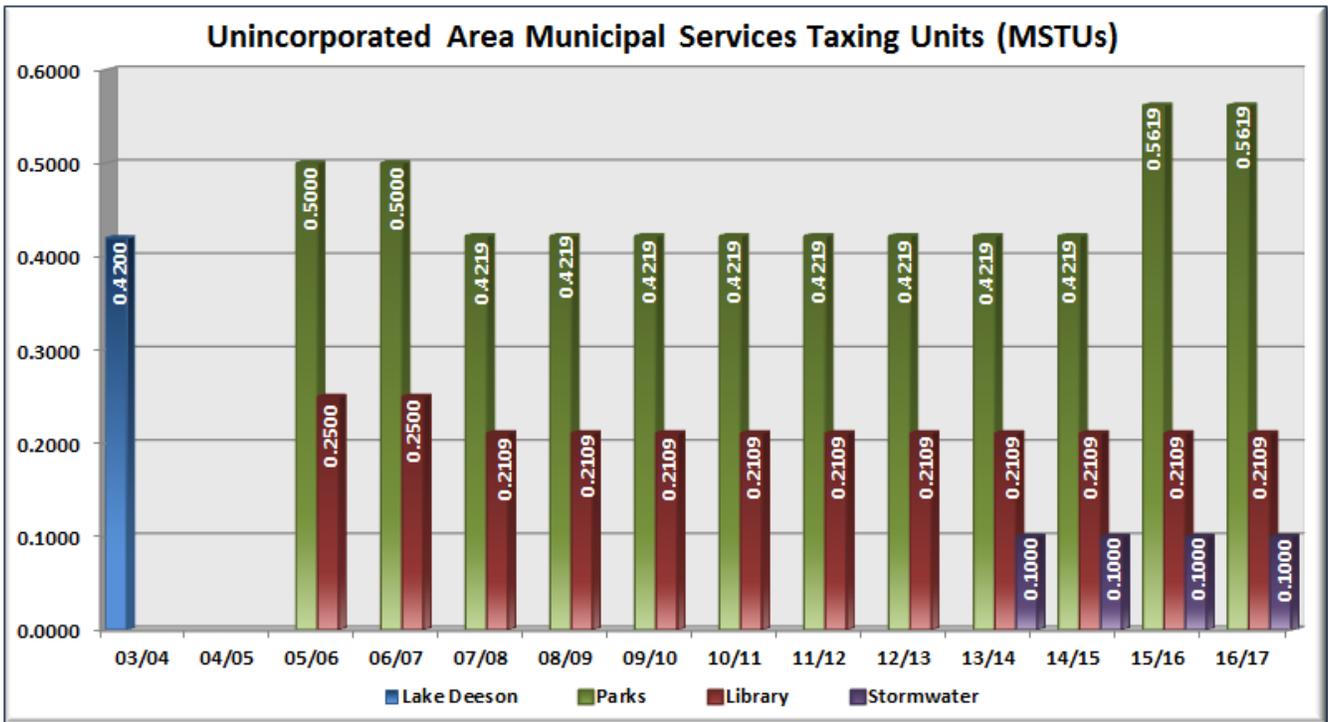
***Exemptions:** Exemptions are granted by the state, and they either lower the taxable value of property or remove the property from the tax rolls completely. Exemptions include \$50,000 Homestead Exemption, \$500 Disability Exemption, \$500 Widow or Widowers Exemption, up to \$50,000 Senior Citizen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



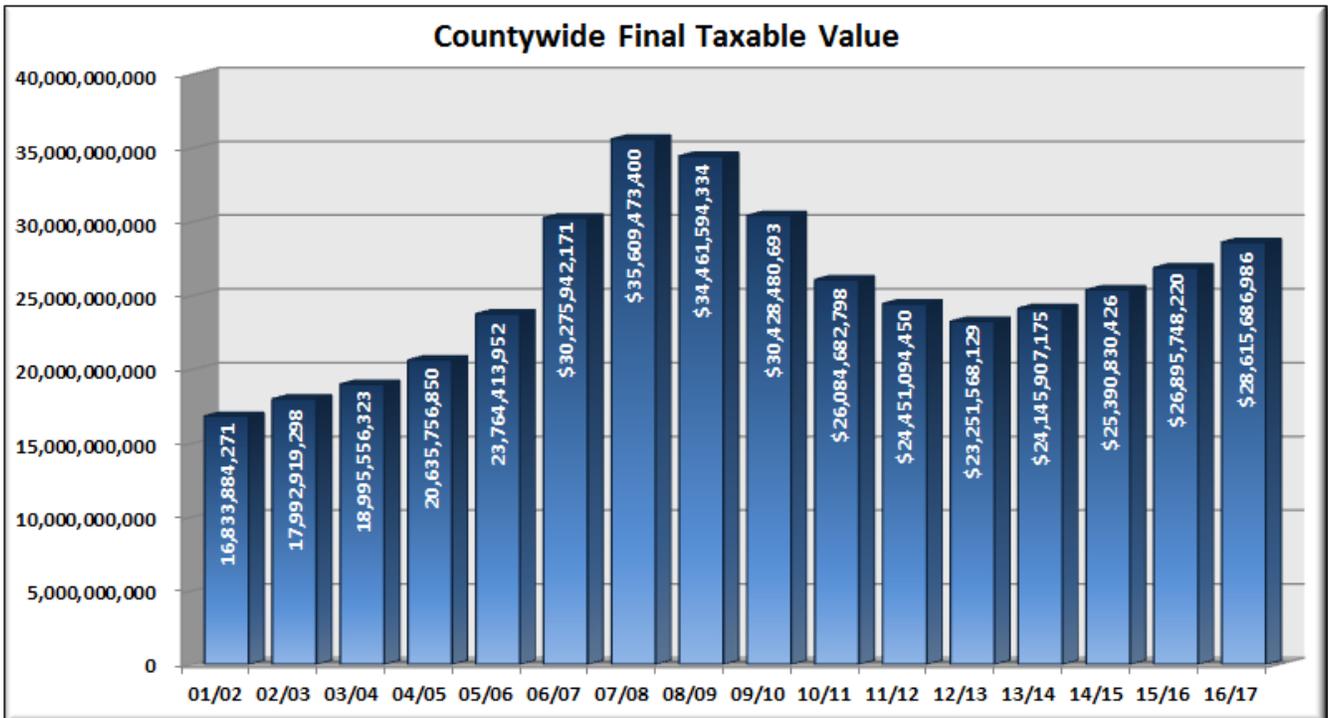
In FY 07/08, property tax reform resulted in a reduction of 1.4665 mills. The FY 16/17 Proposed Budget Countywide millage rate is the same as the FY 15/16 Adopted Budget millage, which increased 0.0150 mills over FY 14/15.



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.



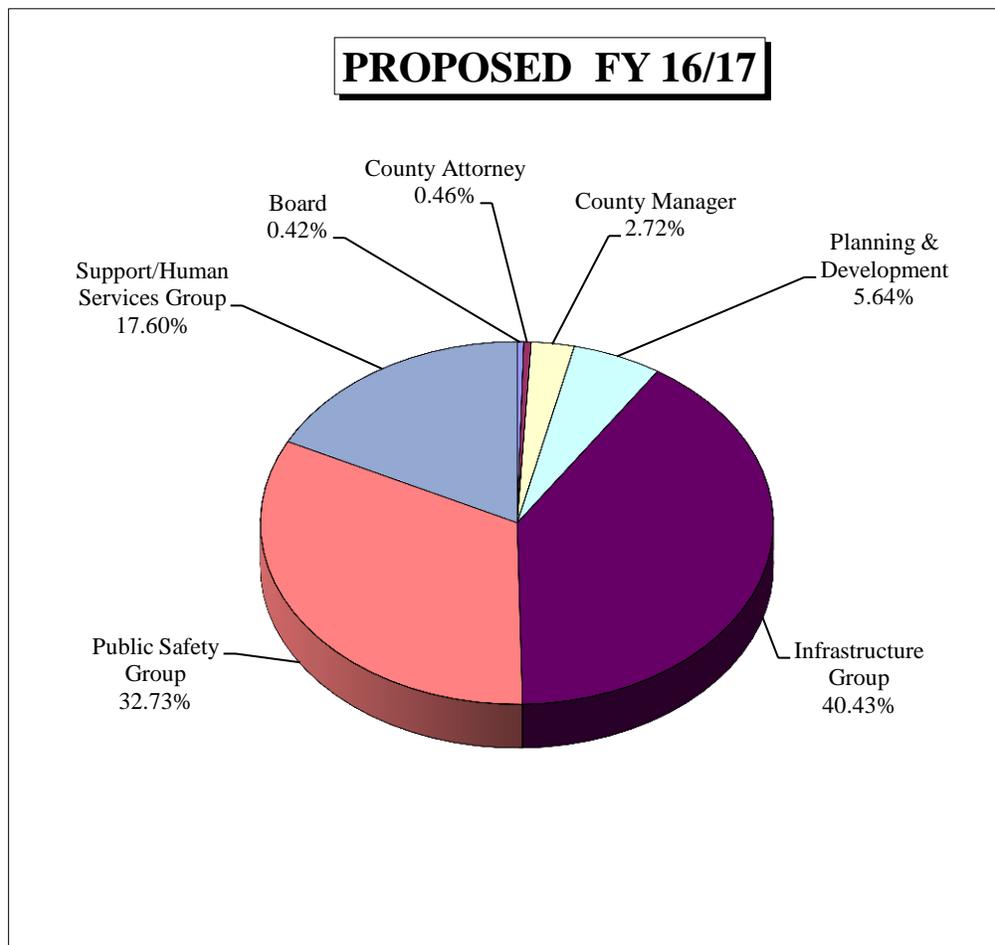
The Lake Deeson MSTU ceased to be assessed effective 10/01/2004, and the Parks MSTU and Libraries MSTU were established effective 10/01/2005. Property tax reform in FY 07/08 reduced those millages to 0.4219 and 0.2109, respectively, and the Board elected to increase the Parks MSTU millage by 0.1400 mills 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 FY 14/15	Ending FY 15/16	Proposed FY 16/17	Plan FY 17/18
Board	8	8	8	8
County Attorney	11	10	9	9
County Manager	58	53	53	53
Planning & Development	101	104	110	110
Infrastructure Group	777	776	788	793
Public Safety Group	593	621	638	639
Support/Human Services Group	433	346	343	343
Total Allocated Positions	1981	1918	1949	1955



ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

	Ending FY 13/14	Ending FY 14/15	Adopted FY 15/16	Ending FY 15/16	Proposed FY 16/17	Plan FY 17/18
BOARD OF COUNTY COMMISSIONERS	8	8	8	8	8	8
TOTAL BOARD OF COUNTY COMMISSIONERS	8	8	8	8	8	8
*** COUNTY ATTORNEY	11	11	10	10	9	9
TOTAL COUNTY ATTORNEY	11	11	10	10	9	9
COUNTY MANAGER						
*** County Manager Administration	8	9	7	7	8	8
** Community and Small Business Assistance			4	4	3	3
Economic Development (CFDC Inc.)	10	10	0	0	0	0
Equity and Human Resources Admin			2	2	2	2
Human Resources	13	13	13	13	13	13
Equal Opportunity Office	5	5	4	4	4	4
Tourism/Sports Marketing	21	21	23	23	23	23
TOTAL COUNTY MANAGER	57	58	53	53	53	53
PLANNING AND DEVELOPMENT						
* Planning and Development Administration	6	6	6	6	5	5
* Building & Codes	61					
Building		46	49	49	56	56
Land Development	34	34	34	34	34	34
Long Range Planning	15	15	15	15	15	15
TOTAL PLANNING AND DEVELOPMENT	116	101	104	104	110	110
INFRASTRUCTURE GROUP						
Utilities	214	216	218	218	223	225
Roads and Drainage (<i>Formerly Transportation</i>)	254	263	264	264	264	264
Fleet Management	39	39	39	39	39	39
Facilities Management	80	80	80	80	82	83
Parks and Natural Resources	141	132	131	131	132	134
Waste & Recycling	46	47	44	44	48	48
TOTAL INFRASTRUCTURE GROUP	774	777	776	776	788	793
PUBLIC SAFETY GROUP						
Emergency Medical Services	170	169	165	165	179	180
Fire Rescue	308	338	365	365	367	367
Emergency Management	25	25	26	26	27	27
Code Enforcement		22	25	26	26	26
County Probation	39	39	39	39	39	39
TOTAL PUBLIC SAFETY GROUP	542	593	620	621	638	639

- * FY17: One position moving from Planning Administration to Building
- ** FY17: Community and Small Business Assistance (moving one position to Communications)
- *** FY17: County Attorney (moving one position to County Manager Administration)

ALLOCATED POSITIONS BY BOARD DIVISIONS
SUMMARY LISTING OF FUNDED POSITIONS
by FUNCTIONAL UNIT/DIVISION

	Ending FY 13/14	Ending FY 14/15	Adopted FY 15/16	Ending FY 15/16	Proposed FY 16/17	Plan FY 17/18
SUPPORT/HUMAN SERVICES GROUP						
Social Services Administration	8	8	8	8	8	8
Veterans Services	5	5	5	5	5	5
Adult Day Care	21	17	15	15	15	15
Healthy Families	36	45	45	45	45	45
Housing & Neighborhood Development	22	22	21	21	21	21
Cooperative Extension Services	13	13	13	13	13	13
Elderly Services	56	45	24	24	24	24
Rohr Home	62	63	63	63	63	63
Indigent Health Care	41	41	41	41	41	41
Transit Services	67	64	0	0	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	59	59	59	60	57	57
** Communications	15	15	15	15	16	16
Risk Management	18	18	18	18	17	17
TOTAL SUPPORT/HUMAN SERVICES GROUP	441	433	345	346	343	343
TOTAL BOARD POSITIONS	1,949	1,981	1,916	1,918	1,949	1,955

FY 16/17 NET POSITION CHANGES

General Fund

- Fire Rescue/Emergency Medical Services adding 14 positions: 6 Emergency Medical Technician 56, 6 Paramedic 56, 1 Medical Training Officer, 1 Professional Standards Investigator
- Facilities adding 2 positions: 2 Maintenance Mechanic Specialist

Other Funds

- Building adding 6 positions: 3 Building Inspector III, 2 Permit Technicians, 1 Plans Examiner III
- Emergency Management adding 1 position: Emergency Management Planner
- Fire Rescue/Fire Services adding 2 positions: 1 Division Fiscal Analyst, 1 Data Analyst
- Information Technology eliminating (3) positions: (1) GIS Analyst, (1) GIS Technician, (1) Senior Programmer
- Parks and Natural Resources adding 1 position: Facilities Coordinator
- Risk Management eliminating (1) position: Health Plan Specialist
- Utilities adding 5 positions: 1 Technical Scheduler/Coordinator, 2 Trades Helper, 1 Utilities Service Worker III, 1 Service Worker/Equipment Operator III
- Waste & Recycling adding 4 positions: 3 Customer Care Specialist, 1 Division Fiscal Coordinator

FY 17/18 NET POSITION CHANGES

General Fund

- Facilities adding 1 position: Maintenance Mechanic Specialist
- Fire Rescue/Emergency Medical Services adding 1 position: Medical Training Officer

Other Funds

- Parks and Natural Resources adding 2 positions: 2 Parks Maintenance Worker II
- Utilities adding 2 positions: 1 Utilities Service Worker III, 1 Service Worker/Equipment Operator III

ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

	Ending FY 13/14	Ending FY 14/15	Adopted FY 15/16	Ending FY 15/16	Proposed FY 16/17	Plan FY 17/18
CONSTITUTIONAL OFFICERS						
Courts	70	70	70	70	70	70
Property Appraiser	107	108	108	108	108	108
Supervisor of Elections	22	24	24	24	27	27
Sheriff	1754.58	1772.78	1792.23	1792.23	1804.98	1804.98
Clerk of Courts	42	43	43	43	43	43
Public Defender	6	6	8	8	8	8
State Attorney	6	6	6	6	6	6
Tax Collector (a)	185	201	214	214	215	215
TOTAL CONSTITUTIONAL OFFICERS	2192.58	2230.78	2265.23	2265.23	2281.98	2281.98
GRAND TOTAL BoCC & CONSTITUTIONAL OFFICERS POSITIONS	4141.58	4211.78	4181.23	4183.23	4230.98	4236.98

(a) Tax Collector count includes full-time and additionally part-time positions as of FY17.

FY 16/17 NET POSITION CHANGES

- Supervisor of Elections adding 3 positions: 1 Absentee Ballot Specialist, 2 Election Specialist
- Sheriff's Office adding 12.75 FTEs
- Tax Collector's Office adding 1 Part-time position

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 are 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 16/17 General Fund Reserves

Fund	Amount
Reserves - Environmental Lands Management	\$ 2,413,531
Reserves - Contingencies	\$ 5,484,094
Reserves - Road MSBU & Assessment	\$ 277,512
Reserves - Economic Development	\$ 1,634,141
Reserves - Economic Development-Incubator	\$ 585,187
Reserves - Aircraft for Sheriff	\$ 700,000
Reserves - Self-Insurance Claims	\$ 8,810,000
Reserves - Carryover for History Center & State Attorney	\$ 170,427
Reserves - Matching Funds	\$ 500,000
Reserves - Budget Balancing	\$ 148,745
Reserves - Budget Stabilization	\$ 16,651,289
Grand Total	\$ 37,374,926

RESERVES BY FUND

	<u>Budget FY 15/16</u>	<u>Proposed FY16/17</u>	<u>Plan FY 17/18</u>
General Fund 00100			
5998010 Reserves - Environmental Lands Management	3,138,381	2,413,531	1,433,075
5998010 Reserves - History Center	74,707	120,427	68,885
5998010 Reserves - State Attorney Computer Project	50,000	50,000	50,000
5998020 Reserves Contingencies	5,484,094	5,484,094	5,484,094
5998140 Reserves - Road MSBU & Assessment	180,872	277,512	277,512
5998170 Reserves - Budget Balancing	0	148,745	222,588
5998170 Reserves - Economic Development	1,743,364	1,634,141	1,633,445
5998180 Reserves - Economic Development Incubator	585,187	585,187	0
5998210 Reserves - Aircraft for Sheriff	700,000	700,000	700,000
5998230 Reserves-Carryforward Adj.	0	0	5,700,000
5998250 Reserves - Self-Insurance Claims	8,785,000	8,810,000	8,810,000
5998290 Reserves - Matching Funds	0	500,000	1,000,000
5998300 Reserves - Budget Stabilization	15,987,898	16,651,289	16,651,289
Fund Total :	36,729,503	37,374,926	42,030,888
County Transportation Trust Fund 10100			
5998020 Reserves Contingencies	3,592,712	2,246,633	2,569,830
5998140 Reserves-Future Capital Expansion	0	4,144,372	2,622,148
5998300 Reserves - Budget Stabilization	6,831,876	16,682,923	22,101,833
Fund Total :	10,424,588	23,073,928	27,293,811
Special Revenue Grants 10150			
5998020 Reserves Contingencies	2,000,000	2,000,000	1,849,300
5998290 Reserves - Matching Funds	200,000	200,000	200,000
5998300 Reserves - Budget Stabilization	0	0	150,700
Fund Total :	2,200,000	2,200,000	2,200,000
Tourism Tax Funds 12160			
5998010 Reserves-Cash Balance Forward	100,000	100,000	100,000
5998020 Reserves Contingencies	300,000	300,000	300,000
5998080 Reserves Debt Service	5,751,525	6,172,106	7,221,996
Fund Total :	6,151,525	6,572,106	7,621,996
Lake And River Enhancement Trust Funds 12180			
5998010 Reserves-Cash Balance Forward	50,000	50,000	50,000
5998140 Reserves-Future Capital Expansion	344,338	520,712	565,317
Fund Total :	394,338	570,712	615,317
Fire Rescue Funds 12190			
5998010 Reserves-Cash Balance Forward	700,000	0	0
5998020 Reserves Contingencies	613,978	2,052,427	1,016,439
Fund Total :	1,313,978	2,052,427	1,016,439
Impact Fees 12240			
5998140 Reserves-Future Capital Expansion	4,688,476	7,693,415	14,202,771
Fund Total :	4,688,476	7,693,415	14,202,771
Emergency 911 Funds 14350			
5998010 Reserves-Cash Balance Forward	100,000	185,511	137,423
5998020 Reserves Contingencies	137,239	0	0
Fund Total :	237,239	185,511	137,423
Hazardous Waste Funds 14370			
5998020 Reserves Contingencies	8,147	2,586	10,000
5998300 Reserves - Budget Stabilization	0	0	31,271
Fund Total :	8,147	2,586	41,271

RESERVES BY FUND

	<u>Budget FY 15/16</u>	<u>Proposed FY16/17</u>	<u>Plan FY 17/18</u>
Radio Communications Funds 14390			
5998010 Reserves-Cash Balance Forward	50,000	0	0
5998020 Reserves Contingencies	50,000	9,027	8,123
5998140 Reserves-Future Capital Expansion	204,803	0	0
Fund Total :	304,803	9,027	8,123
Indigent Health Care Funds 14490			
5998020 Reserves Contingencies	6,617,500	6,975,010	6,597,491
5998200 Health Care Fluctuation Margin 3% - (Actuary)	1,826,000	1,480,000	1,480,000
5998320 Reserves-Future Plan Changes	12,636,357	16,251,388	11,878,161
5998330 Reserves - Health Plans Statutory Reserves	2,112,036	2,150,477	2,138,735
Fund Total :	23,191,893	26,856,875	22,094,387
Leisure Services MSTU Funds 14930			
5998010 Reserves-Cash Balance Forward	1,318,580	983,285	900,073
5998020 Reserves Contingencies	250,000	250,000	250,000
5998140 Reserves-Future Capital Expansion	2,773,139	2,068,699	1,650,785
Fund Total :	4,341,719	3,301,984	2,800,858
Libraries MSTU Funds 14950			
5998010 Reserves-Cash Balance Forward	200,000	200,000	200,000
5998020 Reserves Contingencies	388,288	162,748	39,239
Fund Total :	588,288	362,748	239,239
Rancho Bonito MSTU Fund 14960			
5998010 Reserves-Cash Balance Forward	3,035	1,000	1,000
Fund Total :	3,035	1,000	1,000
Transportation (1 Mill) Fund 14970			
5998140 Reserves-Future Capital Expansion	13,748,635	11,265,212	15,144,040
5998230 Reserves-Carryforward Adj.	0	0	21,000,000
Fund Total :	13,748,635	11,265,212	36,144,040
Land Management Nonexpendable Trust Funds 15010			
5998020 Reserves Contingencies	2,198,793	2,593,965	3,026,082
5998150 Reserves-Nonexpendable Trust Fund	36,121,152	36,028,983	36,028,983
Fund Total :	38,319,945	38,622,948	39,055,065
Eloise CRA Trust-Agency Funds 15250			
5998020 Reserves Contingencies	20,000	50,000	50,000
5998140 Reserves-Future Capital Expansion	162,321	419,415	506,966
Fund Total :	182,321	469,415	556,966
Harden Parkway CRA Funds 15290			
5998140 Reserves-Future Capital Expansion	45,412	237,427	321,467
Fund Total :	45,412	237,427	321,467
Building Funds 15310			
5998020 Reserves Contingencies	483,540	867,113	917,718
5998300 Reserves - Budget Stabilization	0	1,597,179	2,819,458
Fund Total :	483,540	2,464,292	3,737,176
Stormwater MSTU 18000			
5998140 Reserves-Future Capital Expansion	2,112,733	3,341,508	3,344,431
Fund Total :	2,112,733	3,341,508	3,344,431
Const Tax Rev Improv & Refund Bds, S2006 21600			
5998080 Reserves Debt Service	2,827,435	293,040	62,773
Fund Total :	2,827,435	293,040	62,773
Public Facilities Rev Bonds 2005 23000			
5998080 Reserves Debt Service	21,536	0	0
Fund Total :	21,536	0	0

RESERVES BY FUND

	<u>Budget FY 15/16</u>	<u>Proposed FY16/17</u>	<u>Plan FY 17/18</u>
Capital 2010 23300			
5998080 Reserves Debt Service	4,706,238	4,784,516	4,826,192
Fund Total :	4,706,238	4,784,516	4,826,192
Transportation 2010 23400			
5998080 Reserves Debt Service	6,737,175	6,858,271	6,915,333
Fund Total :	6,737,175	6,858,271	6,915,333
Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005) 23500			
5998080 Reserves Debt Service	2,980,091	3,035,532	3,091,207
Fund Total :	2,980,091	3,035,532	3,091,207
Public Facilities Rev Ref Note, Series 2015 (Ref CFT 2006) 23700			
5998080 Reserves Debt Service	0	1,247,862	1,436,620
Fund Total :	0	1,247,862	1,436,620
Drainage and Water Quality Fund 30200			
5998140 Reserves-Future Capital Expansion	104,804	9,430	0
Fund Total :	104,804	9,430	0
General Capital Improvement Funds 30800			
5998140 Reserves-Future Capital Expansion	1,271,803	2,136,625	2,296,688
5998230 Reserves-Carryforward Adj.	0	0	4,200,000
Fund Total :	1,271,803	2,136,625	6,496,688
Environmental Land Acquisition Funds 31200			
5998140 Reserves-Future Capital Expansion	978,896	1,327,549	709,269
Fund Total :	978,896	1,327,549	709,269
Long Term Road Project Funds 31700			
5998140 Reserves-Future Capital Expansion	619,892	374,039	2,733,385
Fund Total :	619,892	374,039	2,733,385
Northeast Polk Roadway Fund 31900			
5998140 Reserves-Future Capital Expansion	13,912,076	9,776,626	9,543,148
5998230 Reserves-Carryforward Adj.	0	0	5,000,000
Fund Total :	13,912,076	9,776,626	14,543,148
Solid Waste Funds 41010			
5998010 Reserves-Cash Balance Forward	6,449,424	6,559,600	6,811,431
5998020 Reserves Contingencies	3,224,712	3,279,800	3,405,715
5998140 Reserves-Future Capital Expansion	64,555,007	56,957,327	43,590,934
5998170 Reserves-Service Improvements	500,000	500,000	500,000
5998230 Reserves-Carryforward Adj.	0	0	12,000,000
Fund Total :	74,729,143	67,296,727	66,308,080
Landfill Closure Funds 41110			
5998010 Reserves-Cash Balance Forward	10,000,000	10,000,000	10,000,000
5998020 Reserves Contingencies	292,161	49,113	49,833
5998110 Reserves Landfill Closure	57,287,703	57,855,713	58,074,065
Fund Total :	67,579,864	67,904,826	68,123,898
Universal Solid Waste Collection Funds 41210			
5998010 Reserves-Cash Balance Forward	2,408,369	3,099,565	5,003,352
5998020 Reserves Contingencies	0	1,549,782	2,501,676
5998230 Reserves-Carryforward Adj.	0	3,174,737	3,000,720
Fund Total :	2,408,369	7,824,084	10,505,748
Community Cleanup Funds 41310			
5998010 Reserves-Cash Balance Forward	265,765	484,383	394,780
5998020 Reserves Contingencies	106,306	142,191	31,125
Fund Total :	372,071	626,574	425,905

RESERVES BY FUND

	<u>Budget FY 15/16</u>	<u>Proposed FY16/17</u>	<u>Plan FY 17/18</u>
Utilities Operating Funds 42010			
5998020 Reserves Contingencies	11,477,471	10,987,227	4,389,022
5998090 Reserves Renewal & Replacement	1,000,000	1,000,000	1,000,000
5998120 Reserves Salary Adjustments	42,124	43,115	43,066
5998140 Reserves-Future Capital Expansion	16,669,924	2,640,788	0
5998230 Reserves-Carryforward Adj.	0	0	28,000,000
Fund Total :	29,189,519	14,671,130	33,432,088
Utilities Capital Expansion Funds 42110			
5998140 Reserves-Future Capital Expansion	12,695,338	19,408,398	27,282,267
Fund Total :	12,695,338	19,408,398	27,282,267
Utilities Bond Issue 2013 42430			
5998140 Reserves-Future Capital Expansion	3,925,667	0	0
Fund Total :	3,925,667	0	0
Utilities Bonds FY 14/15 42432			
5998140 Reserves-Future Capital Expansion	0	0	11,194,149
Fund Total :	0	0	11,194,149
Rohr Home Fund 43110			
5998020 Reserves Contingencies	156,422	248,277	245,349
Fund Total :	156,422	248,277	245,349
Fleet Maintenance Funds 50100			
5998020 Reserves Contingencies	0	2,947	70,272
Fund Total :	0	2,947	70,272
Employee Health Insurance Fund 50300			
5998020 Reserves Contingencies	7,335,232	7,370,560	7,420,360
5998200 Health Care Fluctuation Margin 3% - (Actuary)	1,222,121	1,314,727	1,380,464
5998250 Reserves - Self-Insur Claims	8,250,601	4,854,760	2,390,654
5998330 Reserves - Health Plans Statutory Reserves	6,517,979	7,011,878	7,362,472
Fund Total :	23,325,933	20,551,925	18,553,950
Fleet Replacement Funds 51500			
5998020 Reserves Contingencies	500,000	500,000	500,000
5998140 Reserves-Future Capital Expansion	10,748,848	10,340,633	10,631,667
Fund Total :	11,248,848	10,840,633	11,131,667
Information Technology Fund 52000			
5998020 Reserves Contingencies	371,374	417,995	469,886
5998170 Reserves-Service Improvements	161,643	233,127	170,266
Fund Total :	533,017	651,122	640,152
Grand Total :	405,794,255	406,528,180	492,190,808

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.