

**POLK COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING ON 2021-2022 BUDGET
AGENDA**

**September 20, 2021
6:00 p.m.
Commission Boardroom**

1. Call to order – *Commissioner Rick Wilson, Chair*
2. Discuss the purpose of the Public Hearing for the 2021-2022 Budget – *Randy Mink, County Attorney*

Hearings are primarily for the purpose of explaining the budget, proposed tax levy, and any proposed amendments, as well as affording the public the opportunity to participate in the budget process.

A. Discuss Adopted Tentative Millage Rates for 2021-2022

3. Discuss the 2021-2022 Board of County Commissioners adopted tentative operating millage rate – *Christia Johnson, Budget and Management Services Director*

FY 21/22 Countywide Adopted Tentative Operating Millage Rates				
<u>MILLAGE RATES</u>	FY 20/21	FY 21/22	Difference	Percent Change
General Fund	5.5490	5.4490	(0.1000)	
Transportation	1.1000	1.2000	0.1000	
Emergency Medical	0.2500	0.2500	0.0000	
TOTAL	6.8990	6.8990	(0.0000)	0.00%

<u>MILLAGE RATES</u>	Rolled-Back Rate	FY 21/22	Difference	Increase from Rolled-Back Rate
General Fund	5.1564	5.4490	0.2926	
Transportation	1.2000	1.2000	0.0000	
Emergency Medical	0.2500	0.2500	0.0000	
TOTAL	6.6064	6.8990	0.2926	4.43%
<u>REVENUE</u>				
General Fund	\$ 225,046,358	\$237,816,618	\$12,770,260	
Transportation	\$ 52,372,901	\$ 52,372,901	\$ -	
Emergency Medical	\$ 10,911,021	\$ 10,911,021	\$ -	
TOTAL	\$ 288,330,280	\$301,100,540	\$12,770,260	4.43%

The increase over the rolled-back rate is necessary to maintain services within the funds this levy applies to.

4. Discuss the 2021-2022 adopted tentative millage rate for the Polk County Parks Municipal Services Taxing Unit (MSTU), Polk County Library MSTU, Polk County Stormwater MSTU, and Polk County Rancho Bonito MSTU – *Christia Johnson, Budget and Management Services Director*

FY 21/22 MSTU Adopted Tentative Millage Rates				
<u>MILLAGE RATES</u>	FY 20/21	FY 21/22	Difference	Percent Change
Parks	0.5619	0.5619	0.0000	0.00%
Library	0.2109	0.2109	0.0000	0.00%
Stormwater	0.1000	0.1000	0.0000	0.00%
Unincorporated Total	0.8728	0.8728	0.0000	0.00%
Rancho Bonito Area	9.1272	9.1272	0.0000	0.00%
TOTAL	10.0000	10.0000	0.0000	0.00%

<u>MILLAGE RATES</u>	Rolled-Back Rate	FY 21/22	Difference	Increase from Rolled-Back Rate
Parks	0.5333	0.5619	0.0286	5.36%
Library	0.2002	0.2109	0.0107	5.34%
Stormwater	0.0949	0.1000	0.0051	5.37%
Unincorporated Total	0.8284	0.8728	0.0444	5.36%
Rancho Bonito Area	9.0435	9.1272	0.0837	0.93%
TOTAL	9.8719	10.0000	0.1281	1.30%
<u>REVENUE</u>				
Parks	\$ 13,786,346	\$ 14,525,685	\$ 739,339	5.36%
Library	\$ 5,175,373	\$ 5,451,979	\$ 276,606	5.34%
Stormwater	\$ 2,453,261	\$ 2,585,101	\$ 131,840	5.37%
Unincorporated Total	\$ 21,414,980	\$ 22,562,765	\$ 1,147,785	5.36%
Rancho Bonito Area	\$ 8,764	\$ 8,845	\$ 81	0.92%
TOTAL	\$ 21,423,744	\$ 22,571,610	\$ 1,147,866	5.36%

The increase over the rolled-back rate is necessary to maintain services within the Parks, Library, and Rancho Bonito MSTU Funds and to fund upcoming water quality projects and other services related to the NPDES permit as mandated by the Federal Clean Water Act in the Stormwater MSTU.

B. Discuss Adopted Tentative Budget for 2021-2022

5. Discuss the 2021-2022 adopted tentative budget totaling \$2,132,844,075 – *Christia Johnson, Budget and Management Services Director*
6. Discuss the 2021-2022 Polk County Parks MSTU adopted tentative budget totaling \$28,357,084, Polk County Library MSTU adopted tentative budget totaling \$6,730,429, Polk County Stormwater MSTU adopted tentative budget totaling \$10,296,353, and Polk County Rancho Bonito MSTU adopted tentative budget totaling \$36,836 – *Christia Johnson, Budget and Management Services Director*

C. Public Hearing on 2021-2022 Adopted Tentative Budget and Millage Rates

7. Requests from the public to speak in regard to the 2021-2022 Adopted Tentative Operating Budget and Millage Rates, which include the Parks MSTU, Library MSTU, Stormwater MSTU, and Rancho Bonito MSTU – *Commissioner Rick Wilson, Chair*

D. Adopt the Final Millage Rates for 2021-2022

8. ***Adopt the resolution establishing the Polk County Stormwater MSTU operating millage rate of 0.1000, which is a 5.37% increase over the rolled-back rate of 0.0949.***

Action

9. ***Adopt the resolution establishing the ad valorem operating millage rate of 6.8990 mills, which is a 4.43% increase over the rolled-back rate of 6.6064 mills; the Polk County Parks MSTU operating millage rate of 0.5619 mills, which is a 5.36% increase over the rolled-back rate of 0.5333 mills; the Polk County Library MSTU operating millage rate of 0.2109 mills, which is a 5.34% increase over the rolled-back rate of 0.2002 mills; and the Polk County Rancho Bonito MSTU operating millage rate of 9.1272 mills, which is a 0.93% increase over the rolled-back rate of 9.0435 mills.***

Action

E. Adopt the Final Budget for 2021-2022

Action

10. ***Adopt the resolution that adopts the final budget of \$10,296,353 for the 2021-2022 Polk County Stormwater MSTU.***

Action

11. ***Adopt the resolution that adopts the final budget of \$2,132,844,075 for the 2021-2022 fiscal year, which includes \$28,357,084 for the Polk County Parks MSTU, \$6,730,429 for the Polk County Library MSTU, \$10,296,353 for the Polk County Stormwater MSTU, and \$36,836 for the Polk County Rancho Bonito MSTU.***

The budget packet includes:

- a. The budget, appropriations, and revenues by cost center***
 - b. Fiscal Year 2021-2022 budget changes from Adopted Fiscal Year 2020-2021 to Adopted Tentative Fiscal Year 2021-2022***
 - c. Fiscal Year 2021-2022 Pay Plan procedures***
 - d. Fiscal Year 2021-2022 Position Changes***
 - e. Polk County Sheriff Office's Budget by Function (i.e., Law Enforcement, Detention, Judicial, and Debt Service)***
 - f. Community Investment Program***
12. ***Adjournment – Commissioner Rick Wilson, Chair***

RESOLUTION NO. 21-140
Fiscal Year 2021-2022

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to establish the ad valorem millage rate to be levied by the County for the 2021-2022 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 20, 2021 that:

SECTION 1: The Board does hereby determine and state the rate of millage to be levied for the Polk County Stormwater MSTU of the County budget for the 2021-2022 fiscal year as 0.1000.

SECTION 2: The millage to be levied pursuant to this Resolution, Section 7, is a 5.37% increase over the rolled-back rate of 0.0949 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 3: This Resolution shall take effect immediately upon its adoption.

RESOLUTION NO. 21-141

Fiscal Year 2021-2022

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to establish the ad valorem millage rate to be levied by the County for the 2021-2022 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 20, 2021 that:

SECTION 1: This Board does hereby determine and state the rate of millage to be levied for the Board of County Commissioners for each fund of the County budget for the 2021-2022 fiscal year as follows:

	Mills
General Fund	5.4490
Transportation	1.2000
Emergency Medical	<u>0.2500</u>
	6.8990

SECTION 2: The millage to be levied pursuant to this Resolution, Section 1, is a 4.43% increase over the rolled-back rate of 6.6064 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 3: The Board does hereby determine and state the rate of millage to be levied for the Polk County Parks MSTU of the County budget for the 2021-2022 fiscal year as 0.5619.

SECTION 4: The millage to be levied pursuant to this Resolution, Section 3, is a 5.36% increase over the rolled-back rate of 0.5333 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 5: The Board does hereby determine and state the rate of millage to be levied for the Polk County Library MSTU of the County budget for the 2021-2022 fiscal year as 0.2109.

SECTION 6: The millage to be levied pursuant to this Resolution, Section 5, is a 5.34% increase over the rolled-back rate of 0.2002 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 7: The Board does hereby determine and state the rate of millage to be levied for the Polk County Rancho Bonito MSTU of the County budget for the 2021-2022 fiscal year as 9.1272.

SECTION 8: The millage to be levied pursuant to this Resolution, Section 8 is a 0.93% increase over the rolled-back rate of 9.0435 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 9: This Resolution shall take effect immediately upon its adoption.

RESOLUTION NO. 21-142
Fiscal Year 2021-2022

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to adopt the Final Budget for the 2021-2022 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida, in open session duly assembled pursuant to notice on September 20, 2021, that:

SECTION 1: The Board does hereby adopt the final budget for the Polk County Stormwater MSTU for fiscal year 2021-2022 totaling \$10,296,353, which is hereby filed with the Clerk.

SECTION 2: This Resolution shall take effect immediately upon its adoption.

RESOLUTION NO. 21-143
Fiscal Year 2021-2022

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to adopt the Final Budget for the 2021-2022 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida, in open session duly assembled pursuant to notice on September 20, 2021, that:

SECTION 1: The Board does hereby adopt the final budget for the Polk County Parks MSTU for fiscal year 2021-2022 totaling \$28,357,084, which is hereby filed with the Clerk.

SECTION 2: The Board does hereby adopt the final budget for the Polk County Library MSTU for fiscal year 2021-2022 totaling \$6,730,429, which is hereby filed with the Clerk.

SECTION 3: The Board does hereby adopt the final budget for the Polk County Rancho Bonito MSTU for fiscal year 2021-2022 totaling \$36,836, which is hereby filed with the Clerk.

SECTION 4: This Board does hereby adopt the final budget of Polk County for the 2021-2022 fiscal year totaling \$2,132,844,075, which includes the Polk County Parks MSTU budget of \$28,357,084, the Polk County Library MSTU budget of \$6,730,429, the Polk County Stormwater MSTU budget of \$10,296,353, and the Polk County Rancho Bonito MSTU budget of \$36,836, the summary of which is attached hereto, and the full text of which is hereby filed with the Clerk.

SECTION 5: This Resolution shall take effect immediately upon its adoption.

FY 21/22 PROPOSED TENTATIVE BUDGET VERSUS FY 21/22 PROPOSED BUDGET

FUND GROUP AND FUND DESCRIPTION	ADOPTED FY 20/21	PROPOSED FY 21/22	TENTATIVE FY 21/22	VARIANCE FY 21/22
00100 General Fund	\$449,870,417	\$491,016,518	\$492,857,137	\$1,840,619
10100 County Transportation Trust Fund	\$120,997,444	\$179,376,470	\$179,400,490	\$24,020
10150 Special Revenue Grants	\$42,496,973	\$45,371,716	\$45,338,092	(\$33,624)
12160 Tourism Tax Funds	\$19,704,248	\$21,823,687	\$22,009,461	\$185,774
12180 Lake And River Enhancement Trust Funds	\$3,253,085	\$3,448,053	\$3,448,053	\$0
12190 Fire Rescue Funds	\$52,406,357	\$57,763,603	\$57,763,603	\$0
12240 Impact Fees	\$70,142,145	\$95,142,592	\$95,042,077	(\$100,515)
14350 Emergency 911 Funds	\$4,793,989	\$5,571,878	\$5,571,878	\$0
14370 Hazardous Waste Funds	\$148,555	\$213,660	\$213,660	\$0
14390 Radio Communications Funds	\$4,780,791	\$5,047,930	\$5,047,930	\$0
14400 Cares Act Coronavirus Relief Fund 2020	\$41,700,000	\$2,883,557	\$2,883,557	\$0
14490 Indigent Health Care Funds	\$84,937,392	\$100,303,260	\$100,303,260	\$0
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan	\$0	\$140,921,788	\$140,379,601	(\$542,187)
14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	\$3,876,348	\$6,119,161	\$6,119,161	\$0
14930 Leisure Services MSTU Funds	\$25,152,731	\$26,983,585	\$28,357,084	\$1,373,499
14950 Libraries MSTU Funds	\$6,192,127	\$6,730,429	\$6,730,429	\$0
14960 Rancho Bonito MSTU Fund	\$59,027	\$36,836	\$36,836	\$0
14970 Transportation Millage Fund	\$85,472,391	\$90,949,690	\$106,954,989	\$16,005,299
14980 Emergency Medical Millage Fund	\$19,944,296	\$29,118,205	\$29,118,205	\$0
14990 Law Enforcement Trust Funds	\$1,128,007	\$995,348	\$995,348	\$0
15010 Land Management Nonexpendable Trust Funds	\$41,697,988	\$41,445,657	\$41,445,657	\$0
15250 Eloise CRA Trust-Agency Funds	\$672,047	\$699,634	\$699,634	\$0
15290 Harden Parkway CRA Funds	\$1,545,639	\$1,451,763	\$1,451,763	\$0
15310 Building Funds	\$14,305,715	\$19,582,163	\$19,582,163	\$0
15350 Affordable Housing Assistance Trust Funds	\$6,992,500	\$4,195,000	\$4,195,000	\$0
15550 Hurricane Irma Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$0
16000 Street Lighting Districts	\$2,855,185	\$2,855,185	\$3,025,104	\$169,919
18000 Stormwater MSTU	\$8,986,979	\$10,296,353	\$10,296,353	\$0
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref2005)	\$8,795,681	\$9,251,954	\$9,251,954	\$0
23700 Public Facilities Rev Note, S2015 (RefCFT2006)	\$3,837,161	\$3,823,749	\$3,823,749	\$0
23800 Promissory Note 2020A	\$2,586,176	\$4,418,355	\$4,418,355	\$0
24000 Promissory Revenue Note, Series 2020 C	\$5,700,000	\$10,812,113	\$10,812,113	\$0
30200 Drainage and Water Quality Fund	\$9,052,852	\$7,440,487	\$7,440,487	\$0
30800 General Capital Improvement Funds	\$32,105,926	\$69,050,601	\$50,281,351	(\$18,769,250)
30900 2019 Capital Improvement Project Fund	\$23,149,415	\$8,897,717	\$8,897,717	\$0
31200 Environmental Land Acquisition Funds	\$2,258,400	\$3,030,415	\$3,030,415	\$0
31900 Northeast Polk Roadway Fund	\$5,993,916	\$3,621,532	\$3,621,532	\$0
41000 Solid Waste	\$214,185,415	\$260,117,361	\$260,117,361	\$0
42000 Utilities	\$214,439,552	\$207,587,884	\$207,587,884	\$0
43110 Rohr Home Fund	\$6,440,590	\$5,611,778	\$5,611,778	\$0
50100 Fleet Maintenance Funds	\$10,644,366	\$11,489,506	\$11,489,506	\$0
50300 Employee Health Insurance Fund	\$82,662,269	\$86,857,009	\$91,352,336	\$4,495,327
51500 Fleet Replacement Funds	\$27,432,317	\$29,232,584	\$29,232,584	\$0
52000 Information Technology Fund	\$13,727,233	\$14,041,049	\$14,608,428	\$567,379
Grand Total	\$1,779,123,645	\$2,127,627,815	\$2,132,844,075	\$5,216,260



Adopted Tentative Budget Summary Fiscal Year 2021/2022

- Total Budget for all funds from \$1.779 billion in FY 20/21 to \$2.133 billion in FY 21/22
 - Total General Fund from \$450.0 million in FY 20/21 to \$492.9 million in FY 21/22

- BoCC Position Changes

BoCC positions added in FY 21/22 budget	55
BoCC positions eliminated in FY 21/22 budget	0
Total net increased positions for FY 21/22	55

- Property Values

Unincorporated increase	8.65%
Countywide increase	9.03%

- Millage Rates

- Countywide Millage Rates 6.8990

General Fund	5.4490
Transportation	1.2000
Countywide Emergency Medical	0.2500

- Unincorporated Millage Rate 0.8728

Parks MSTU Millage Rate	0.5619
Library MSTU Millage Rate	0.2109
Stormwater MSTU Millage Rate	0.1000

- Rancho Bonito MSTU 9.1272

- Total MSTU 10.0000

Total Millage	16.8990
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Polk County, along with the rest of the country, is emerging from one of the most difficult periods in recent history. For more than a year, the COVID pandemic dominated peoples' lives and impacted virtually everyone.

Initial revenue projections for FY 20/21 were conservative due to economic uncertainty, however, actual revenue receipts came in higher than budgeted from sources such as State Revenue Sharing, Sales Tax, Indigent Sales Surtax, and Gas Tax, just to name a few. Tourism, which is a huge economic driver in Polk County, rebounded much more quickly than anticipated. Tourism tax receipts for March and April 2021 showed record months as compared to previous years, and this trend is anticipated to continue.

In March, Congress and the President passed into law the American Rescue Plan (ARP), a \$1.9 trillion economic stimulus package designed to support COVID response efforts, replace local governments' lost revenues, and address necessary investments in water, sewer, and broadband infrastructure. ARP provides direct funding to large local governments, including Polk County, and provides additional programmatic funding for rental and utility assistance.

The COVID pandemic did not slow population growth in Polk County. According to U.S. Census population estimates released in May, the Lakeland-Winter Haven metropolitan area, which includes all of Polk County, had the second-highest rate of population growth in the U.S. at 2.7% between July 2019 and July 2020.

The adopted tentative FY 21/22 balanced budget totals \$2.1 billion. Breaking the \$2.0 billion threshold is largely attributed to Federal COVID-related funds, which includes the \$140.8 million of ARP revenue, an unexpected and unprecedented appropriation from the U.S. Treasury. The overall FY 21/22 adopted tentative budget represents a 19.9% increase over the previous year, of which 9.0% is attributed to property value growth and new construction.

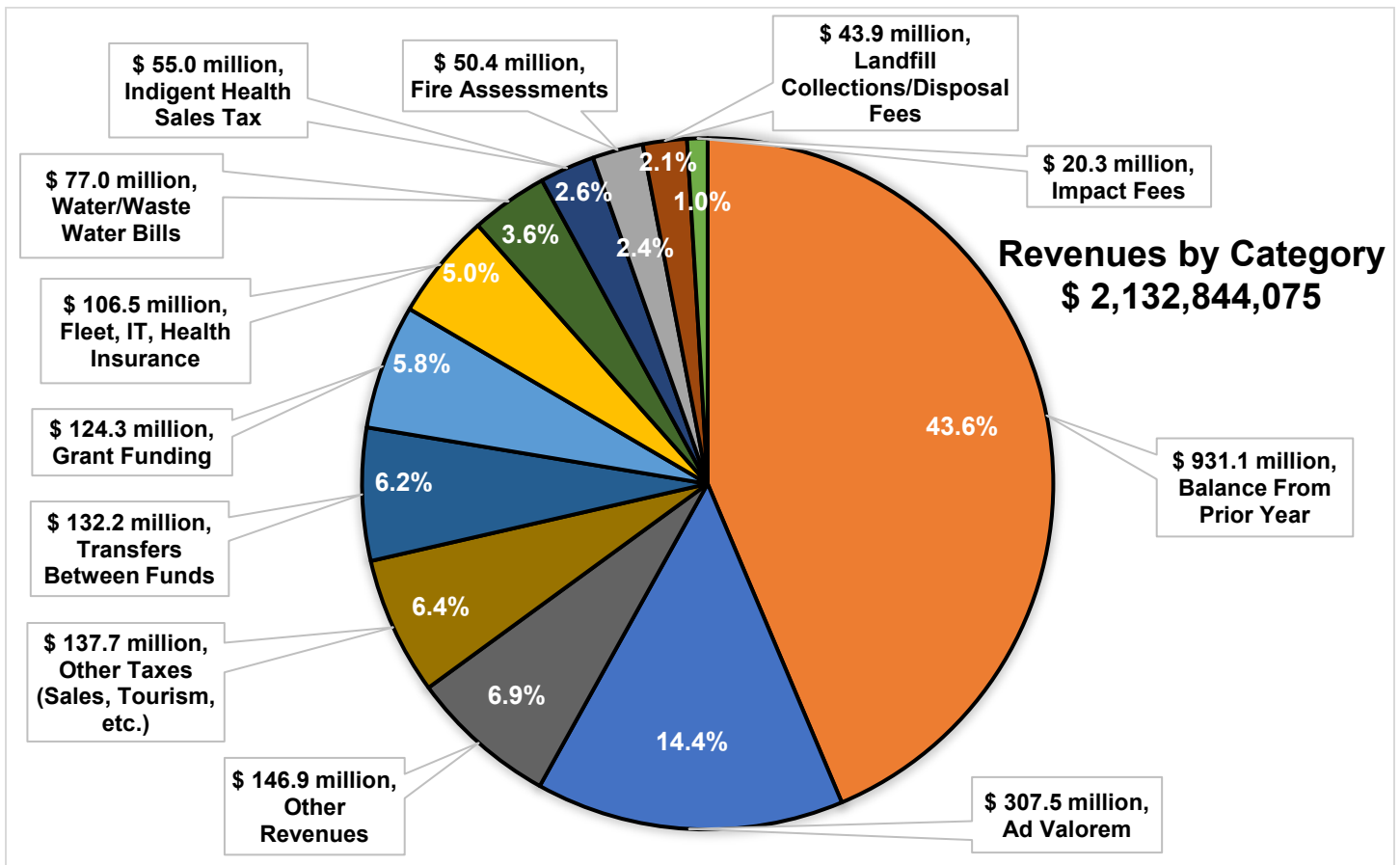
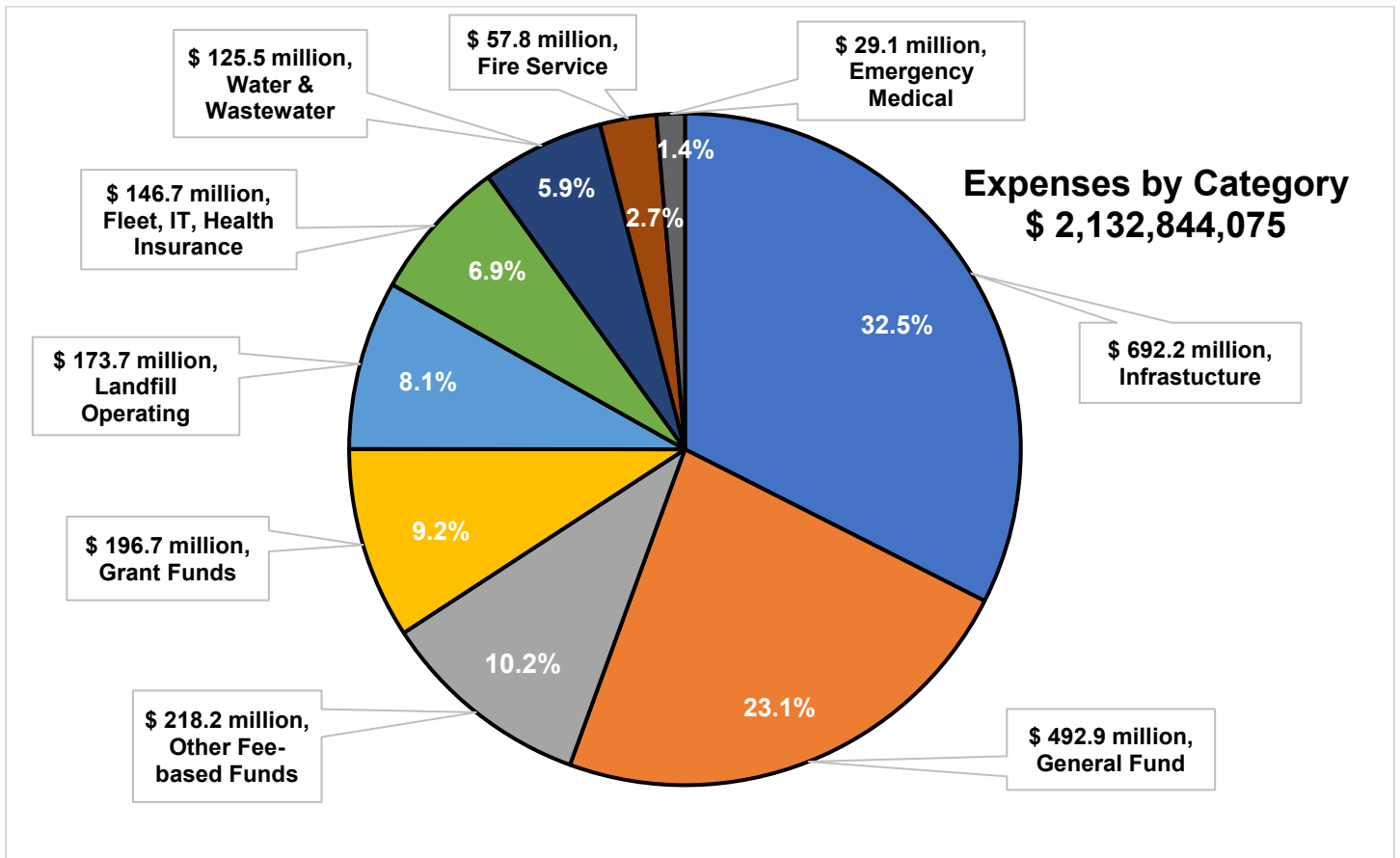
The adopted tentative budget includes a spending plan that accomplishes the Board of County Commissioners' goals to

- Continue to invest in public safety with construction of four new fire rescue stations, construction of a professional fire training facility, and increased firefighter and emergency medical staffing to provide acceptable levels of service to the growing population
 - Increase transportation revenue without increasing millage in an effort to address unfunded road capacity projects
 - Index Fire Fee rates to contain the General Fund subsidy for fire services
 - Expend the \$63.7 million comprised of the ARP lost revenue allocation and one-time General Fund money available for capital projects
- The FY 21/22 adopted tentative budget also includes 55 new positions. This will bring the Board's total position count to 2,189. Approximately 75% of these new positions will provide services that support the County's public safety and public and environmental health missions. The remaining positions are for infrastructure and support services to all divisions.

- Included in the FY 21/22 adopted tentative budget is a 3.5% pay increase for all employees effective the first pay period of 2022. There is a 5.0% increase in health insurance for the employer, however, employees will not see an increase. This is great news for employees, who will not have to pay more for their health insurance premiums.
- The Countywide operating millage rate in the FY 21/22 adopted tentative budget remains at 6.8990. The General Fund operating millage was reduced to 5.4490, and 0.1000 mill was shifted to the Transportation Millage Fund, increasing the Transportation millage to 1.2000. This provides an additional \$4.1 million to the Transportation Millage Fund for capital projects that were previously unfunded.
- Countywide taxable property values were certified by the Property Appraiser on July 1, 2021 at \$43,644,084,714. New construction accounts for more than \$1.6 billion of this growth. Nine consecutive years of considerable growth increases has brought Polk County back to pre-recession taxable property values.
- The adopted tentative budget includes a \$10 increase in disposal fees to Waste and Recycling residential customers due to the increase in the average annual tonnage of waste generated. Data shows an increase from 1.2 tons to 1.4 tons on average per unit. Additionally, the increase in tonnage uses additional consumption of airspace in the landfill.
- The adopted tentative five-year CIP budget for 2022-2026 is \$923.7 million.
 - Adopted Tentative Community Investment Program: \$342.2 million (FY 21/22 only)

Facilities Management	\$ 54,814,094
Fire Rescue	\$ 29,340,539
Information Technology	\$ 3,497,491
Natural Resources	
Environmental Lands	\$ 2,740,040
Water Resources	\$ 15,810,775
Parks	\$ 13,797,166
Roads and Drainage	\$ 119,364,442
Utilities	
Expansion	\$ 56,239,832
Renewal & Replacement	\$ 20,522,501
Waste and Recycling	\$ 26,005,904
Fleet	\$ 109,879

Fiscal Year 21/22 Adopted Tentative Budget by Category



**NEW / ELIMINATED POSITIONS BY DIVISION
FISCAL YEAR 2021/2022
POSITIONS OVERVIEW SUMMARY**

BOARD DIVISIONS

GENERAL FUND

Code Enforcement	3953	Customer Service Representative	\$59,393	1.0
	3954	Customer Service Representative	\$59,393	1.0
Sub-Total			\$118,786	2.0
County Probation	3999	Electronic Monitoring Officer	\$70,698	1.0
	4000	Electronic Monitoring Officer	\$70,698	1.0
	4001	Electronic Monitoring Officer	\$70,698	1.0
Sub-Total			\$212,094	3.0
Communications	3997	Digital and Media Services Manager	\$95,126	1.0
Sub-Total			\$95,126	1.0
Equity & Human Resources	4004	Position Control Specialist	\$99,855	1.0
	4005	Human Resource Analyst	\$86,806	1.0
Sub-Total			\$186,661	2.0
Facilities Management	3983	Maintenance Mechanic Specialist	\$67,885	1.0
Sub-Total			\$67,885	1.0
Parks and Natural Resources	3994	Unit Chief Clerk	\$59,393	1.0
Sub-Total			\$59,393	1.0
Real Estate Services	3996	Real Estate Services Professional	\$76,059	1.0
Sub-Total			\$76,059	1.0
TOTAL GENERAL FUND			\$816,004	11.0

OTHER FUNDS

Information Technology	3951	Identity Management (IDM) Analyst	\$89,967	1.0
	3952	Mobile Device Specialist	\$76,398	1.0
Sub-Total			\$166,365	2.0
Fire Rescue	3956	FF-Emergency Medical Technician	\$78,093	1.0
	3957	FF-Emergency Medical Technician	\$78,093	1.0
	3958	FF-Emergency Medical Technician	\$78,093	1.0
	3959	FF-Emergency Medical Technician	\$78,093	1.0
	3960	FF-Emergency Medical Technician	\$78,093	1.0
	3961	FF-Emergency Medical Technician	\$78,093	1.0
	3962	FF-Emergency Medical Technician	\$78,093	1.0
	3963	FF-Emergency Medical Technician	\$78,093	1.0
	3964	FF-Emergency Medical Technician	\$78,093	1.0
	3965	FF-Emergency Medical Technician	\$78,093	1.0
	3966	FF-Emergency Medical Technician	\$78,093	1.0
	3967	FF-Emergency Medical Technician	\$78,093	1.0
	3968	FF-Paramedic	\$78,093	1.0
	3969	FF-Paramedic	\$78,093	1.0
	3970	FF-Paramedic	\$78,093	1.0
	3971	FF-Paramedic	\$78,093	1.0
	3972	FF-Paramedic	\$78,093	1.0
	3973	FF-Paramedic	\$78,093	1.0
	3974	FF-Paramedic	\$78,093	1.0
	3975	FF-Paramedic	\$78,093	1.0
	3976	FF-Paramedic	\$78,093	1.0
	3977	FF-Paramedic	\$78,093	1.0
	3978	FF-Paramedic	\$78,093	1.0
	3979	FF-Paramedic	\$78,093	1.0
	3980	Driver Engineer 56	\$95,674	1.0
	3981	Driver Engineer 56	\$95,674	1.0
	3982	Driver Engineer 56	\$95,674	1.0
	4003	Secretary I	\$58,205	1.0
Sub-Total			\$2,219,459	28.0

* Note: Estimated salary and benefits cost FY 21/22

Some positions are split funded and appear in the fund where most of their costs are budgeted

**NEW / ELIMINATED POSITIONS BY DIVISION
FISCAL YEAR 2021/2022
POSITIONS OVERVIEW SUMMARY**

	Position Number	Position Title	Estimated Annual Cost *	No. of Positions
Roads and Drainage	3955	Construction and Testing Inspector III	\$97,319	1.0
	3998	Traffic Signal Technician I	\$66,019	1.0
Sub-Total			\$163,338	2.0
Tourism	4002	Sports & Special Events Coordinator	\$68,851	1.0
Sub-Total			\$68,851	1.0
Utilities	3984	Service Worker/Equipment Operator III	\$43,290	1.0
	3985	Service Worker/Equipment Operator III	\$43,290	1.0
	3986	Service Worker/Equipment Operator II	\$41,134	1.0
	3987	Service Worker/Equipment Operator II	\$41,134	1.0
	3988	Utilities Service Worker III	\$38,914	1.0
	3989	Utilities Service Worker III	\$38,914	1.0
	3990	Utilities Service Worker II	\$36,801	1.0
	3991	Utilities Service Worker II	\$36,801	1.0
	3992	Fiscal Specialist I	\$37,115	1.0
	3993	Senior Environmental Specialist	\$82,381	1.0
	3995	Data Architect	\$153,586	1.0
Sub-Total			\$593,359	11.0
TOTAL OTHER FUNDS			\$3,211,372	44.0
TOTAL ALL FUNDS			\$4,027,377	55.0

* Note: Estimated salary and benefits cost FY 21/22

Some positions are split funded and appear in the fund where most of their costs are budgeted

William D. Beasley
County Manager

Deputy County Managers:

Todd J. Bond

Joe N. Halman, Jr.

Ryan J. Taylor



Board of County Commissioners

330 West Church Street
PO Box 9005 • Drawer CA01
Bartow, Florida 33831-9005

PHONE: 863-534-6444

FAX: 863-534-7069

www.polk-county.net

September 14, 2021

TO: Board of County Commissioners

FROM: Bill Beasley, County Manager 

SUBJECT: FY2021 - 2022 Compensation Plan and Benefit Change

Effective December 27, 2021, the pay plan will increase three and a half percent (3.5%), resulting in a 3.5% pay increase for Board employees. Negotiations are currently underway for employees represented by unions under Collective Bargaining Agreements. It is anticipated that these negotiations may result in represented employees also being eligible to receive the 3.5% pay increase, although we will not know for sure until the negotiations conclude.

Employees will have their compensation defined as follows:

2021 - 2022 Compensation Plan

General Board Employees

- 3.5% pay increase effective December 27, 2021
- Career ladder increases for employees obtaining relevant licenses and/or certifications

Firefighters and Battalion Chiefs

- 3.5% pay increase (plus step) effective the first full pay period in January 2022, per the July 2019 collective bargaining agreement between Polk County and the International Association of Firefighters
- Career ladder increases for positions listed in the Career Ladder Group below

Federation of Public Employees Union (Blue Collar)

- 3.5% pay increase effective December 27, 2021, tentatively, depending on union negotiations
- Career ladder increases possible, depending upon union negotiations

Emergency Medical Technicians and Paramedics

- 3.5% pay increase effective December 27, 2021, tentatively, depending on union negotiations
- Career ladder increases possible, depending upon union negotiations

2021 - 2022 Compensation Plan Implementation Rules and Procedures

Employees will not be placed above Maximum Salary of Paygrade

- Anyone who is over the maximum will receive a lump sum payment of up to 3.5%

3.5% Added on Base Rate, Without Incentives

- After 3.5% has been added to base rate, incentives will then be added back into employee's current rate
- No adjustment shall increase employee's base rate beyond the maximum of their paygrade

Employees on Performance Improvement Probation

- No pay increase or lump sum until removed from Performance Improvement Probation
- Upon successful reinstatement to regular employment, will receive a 3.5% pay increase beginning the first full pay period following removal from probation (increase will not be retroactive to the employee's hire date anniversary)

Employees on Workers' Compensation or Leave of Absence

- No pay increase or lump sum payment until return to regular employment status
- Upon return to regular employment status, will receive a 3.5% pay increase or any eligible lump sum payment beginning the pay period they return to work (increase will not be retroactive to the employee's hire date anniversary).

Career Ladder Promotions

- Positions eligible for career ladder increases, due to obtaining a license, certification, and/or a collective bargaining agreement are as follows:

Career Ladder Group	Career Ladder Position Title	Requirements for Promotion
Assistant County Attorney	Assistant County Attorney I, II, III	Experience
Building Inspector	Building Inspector I, II, III, IV	Licenses & Certifications
Certified Codes Investigator	Certified Codes Investigator I, II, III, Code Enforcement Prof.	Licenses & Certifications
Construction & Testing Inspector	Construction & Testing Inspector I, II, III	Experience, Licenses, & Certifications
Customer Service Account Specialist	Customer Service Account Specialist I, II	Experience & Certifications
Driveway/Drainage Inspector	Driveway/Drainage Inspector I, II	Certifications
Environmental Technician *	Environmental Technician I, II, III	Experience, Certifications, & Training
Fire Codes Inspectors **	Fire Codes Inspector I, II, III	Experience & Certifications
Environmental Specialist	Environmental Specialist I, II, III	Experience, Certifications, & Training
Fleet Technician *	Fleet Technician I, II, III	Experience & Certifications
Industrial Electrician *	Industrial Electrician I, II, III	Experience & Certifications
Land Development Inspector	Land Development Inspector I, II, III	Experience, Licenses, & Certifications
Meter Maintenance & CCC Technician *	Meter Maintenance & CCC Technician I, II, III	Experience, Licenses, & Certifications
Natural Resources Service Worker*	Natural Resources Service Worker I, II, III	Experience
Parks Maintenance Worker/Caretaker/ATV Park *	Parks Maintenance Worker I, II/Parks Caretaker I, II/ATV I, II	Experience & Certifications
Plans Examiner	Plans Examiner I, II, III	Licenses & Certifications
Recreation Coordinator	Recreation Coordinator I, II, III	Experience & Certifications
Service Worker/Equipment Operator *	Service Worker/Equipment Operator I, II, III	Licenses
Traffic Control Technician	Traffic Control Technician I, II	Certifications
Traffic Signal Technician *	Traffic Signal Technician I, II, III	Experience & Certifications
Water Plant Operator *	Water Plant Operator I, II, III	Licenses
Water Pollution Control (WPC) Operator *	Water Pollution Control (WPC) Operator I, II, III	Licenses
Engineer	Project Management Specialist, Engineer, Engineer E.I., Engineer P.E.	Experience, Licenses
Environmental Compliance Worker	Environmental Compliance Worker I, II	Certifications

*Public Employee Union position

**International Association of Firefighters Union position



Sheriff Grady Judd

Polk County

1891 Jim Keene Blvd. • Winter Haven, FL 33880-8010 • Phone: 863.298.6200 • www.polksheriff.org

September 3, 2021

Ms. Christia Johnson
Budget and Management Services
PO Box 9005
Bartow, Florida 33831

Dear Ms. Johnson:

Below is the summary of the Sheriff's proposed budget for the fiscal year 2021-2022.

Budget Request

Law Enforcement		
Personnel Services	\$97,905,174	84.98%
Operating	\$15,099,794	13.11%
Capital	\$2,196,938	1.91%
Total Law Enforcement Fund	\$115,201,906	100.00%
Detention		
Personnel Services	\$46,399,801	72.86%
Operating	\$16,991,714	26.68%
Capital	\$293,336	.46%
Total Detention Fund	\$63,684,851	100.00%
Court Security		
Personnel Services	\$6,394,541	78.38%
Operating	\$1,761,310	21.59%
Capital	\$2,226	.03%
Total Court Security Fund	\$8,158,077	100.00%
SUB TOTAL		
Personnel Services	\$150,699,516	80.57%
Operating	\$33,852,818	18.10%
Capital	\$2,492,500	1.33%
TOTAL GENERAL FUND BUDGET REQUEST	\$187,044,834	100.00%

The additional request for the statutorily required revenues to flow from the County to the Sheriff for restrictive purposes is as follows:

		<u>Budget Request</u>
Unclaimed Evidence Trust Fund	FS 705	\$100,000
Law Enforcement Education	FS 938.15	\$150,000
Domestic Violence Training	FS 938.08	\$ 50,000
Impound Animal Fees Fund	FS 588	\$ 10,000
Training Funds (Article V)	FS 938	\$175,000
Animal Control	Cleanup Fund	\$ 10,000
Animal Control Education (Fines)	Polk Ord. Chapter 4, Art II, Sec 4-26	\$ 5,000
Law Enforcement Trust Fund	FS 932	\$274,000
Crime Prevention	FS 775.08	\$180,000
Environmental Deputies	Cleanup Fund	\$300,557
TOTAL		\$1,254,557

Thank you for all your assistance throughout this process.

Sincerely,



Saba Rahmani, Director
Fiscal Services Division

POLK COUNTY BOARD OF COUNTY COMMISSIONERS BUDGET FOR FY 21/22
As Prescribed by Section 129.01(2)(b), Florida Statutes

Fund	Total Budget	Appropriation		Revenues	
		County Wide	Non-County Wide	County Wide	Non-County Wide
00100 General Fund	\$ 492,857,137	\$ 393,081,067	\$ 99,776,070	\$ 365,364,261	\$ 127,492,876
10100 County Transportation Trust Fund	\$ 179,400,490	\$ 59,726,288	\$ 119,674,202	\$ 59,726,288	\$ 119,674,202
10150 Special Revenue Grants	\$ 45,338,092	\$ 29,332,848	\$ 16,005,244	\$ 29,332,848	\$ 16,005,244
12160 Tourism Tax Funds	\$ 22,009,461	\$ 22,009,461	\$ -	\$ 22,009,461	\$ -
12180 Lake And River Enhancement Trust Funds	\$ 3,448,053	\$ 3,448,053	\$ -	\$ 3,448,053	\$ -
12190 Fire Rescue Funds	\$ 57,763,603	\$ -	\$ 57,763,603	\$ -	\$ 57,763,603
12240 Impact Fees	\$ 95,042,077	\$ 81,035,931	\$ 14,006,146	\$ 81,035,931	\$ 14,006,146
14350 Emergency 911 Funds	\$ 5,571,878	\$ 5,571,878	\$ -	\$ 5,571,878	\$ -
14370 Hazardous Waste Funds	\$ 213,660	\$ 213,660	\$ -	\$ 213,660	\$ -
14390 Radio Communications Funds	\$ 5,047,930	\$ 5,047,930	\$ -	\$ 5,047,930	\$ -
14400 Cares Act Coronavirus Relief Fund 2020	\$ 2,883,557	\$ 2,883,557	\$ -	\$ 2,883,557	\$ -
14490 Indigent Health Care Funds	\$ 100,303,260	\$ 100,303,260	\$ -	\$ 100,303,260	\$ -
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan	\$ 140,379,601	\$ 140,379,601	\$ -	\$ 140,379,601	\$ -
14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	\$ 6,119,161	\$ 6,119,161	\$ -	\$ 6,119,161	\$ -
14930 Leisure Services MSTU Funds	\$ 28,357,084	\$ 2,622,793	\$ 25,734,291	\$ 2,622,804	\$ 25,734,280
14950 Libraries MSTU Funds	\$ 6,730,429	\$ -	\$ 6,730,429	\$ -	\$ 6,730,429
14960 Rancho Bonito MSTU Fund	\$ 36,836	\$ -	\$ 36,836	\$ -	\$ 36,836
14970 Transportation Millage Fund	\$ 106,954,989	\$ 106,954,989	\$ -	\$ 106,954,989	\$ -
14980 Emergency Medical Millage Fund	\$ 29,118,205	\$ 29,118,205	\$ -	\$ 29,118,205	\$ -
14990 Law Enforcement Trust Funds	\$ 995,348	\$ 337,751	\$ 657,597	\$ 337,751	\$ 657,597
15010 Land Management Nonexpendable Trust Funds	\$ 41,445,657	\$ 41,445,657	\$ -	\$ 41,445,657	\$ -
15250 Eloise CRA Trust-Agency Funds	\$ 699,634	\$ -	\$ 699,634	\$ -	\$ 699,634
15290 Harden Parkway CRA Funds	\$ 1,451,763	\$ -	\$ 1,451,763	\$ -	\$ 1,451,763
15310 Building Funds	\$ 19,582,163	\$ -	\$ 19,582,163	\$ -	\$ 19,582,163
15350 Affordable Housing Assistance Trust Funds	\$ 4,195,000	\$ 4,195,000	\$ -	\$ 4,195,000	\$ -
15550 Hurricane Irma Fund	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -
16000 Street Lighting Districts	\$ 3,025,104	\$ -	\$ 3,025,104	\$ -	\$ 3,025,104
18000 Stormwater MSTU	\$ 10,296,353	\$ -	\$ 10,296,353	\$ -	\$ 10,296,353
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	\$ 9,251,954	\$ 9,251,954	\$ -	\$ 9,251,954	\$ -

POLK COUNTY BOARD OF COUNTY COMMISSIONERS BUDGET FOR FY 21/22
As Prescribed by Section 129.01(2)(b), Florida Statutes

Fund	Total Budget	Appropriation		Revenues	
		County Wide	Non-County Wide	County Wide	Non-County Wide
23700 Public Fac Rev Note, S2015(Ref CFT 2006)	\$ 3,823,749	\$ -	\$ 3,823,749	\$ -	\$ 3,823,749
23800 Capital 2019	\$ 4,418,355	\$ 4,418,355	\$ -	\$ 4,418,355	\$ -
24000 Promissory Revenue Note, Series 2020 C	\$ 10,812,113	\$ -	\$ 10,812,113	\$ -	\$ 10,812,113
30200 Drainage and Water Quality Fund	\$ 7,440,487	\$ -	\$ 7,440,487	\$ -	\$ 7,440,487
30800 General Capital Improvement Funds	\$ 50,281,351	\$ 50,281,351	\$ -	\$ 50,281,351	\$ -
30900 2019 Capital Improvement Project Fund	\$ 8,897,717	\$ 8,897,717	\$ -	\$ 8,897,717	\$ -
31200 Environmental Land Acquisition Funds	\$ 3,030,415	\$ 3,030,415	\$ -	\$ 3,030,415	\$ -
31900 Northeast Polk Roadway Fund	\$ 3,621,532	\$ -	\$ 3,621,532	\$ -	\$ 3,621,532
41010 Solid Waste Funds	\$ 127,513,220	\$ 127,513,220	\$ -	\$ 127,513,220	\$ -
41110 Landfill Closure Funds	\$ 86,404,741	\$ 86,404,741	\$ -	\$ 86,404,741	\$ -
41210 Universal Solid Waste Collection Funds	\$ 46,183,600	\$ -	\$ 46,183,600	\$ -	\$ 46,183,600
41310 Community Cleanup Funds	\$ 15,800	\$ 15,800	\$ -	\$ 15,800	\$ -
42010 Utilities Operating Funds	\$ 125,556,678	\$ -	\$ 125,556,678	\$ -	\$ 125,556,678
42110 Utilities Capital Expansion Funds	\$ 61,093,259	\$ -	\$ 61,093,259	\$ -	\$ 61,093,259
42432 Utilities Bonds FY 14/15	\$ 20,937,947	\$ -	\$ 20,937,947	\$ -	\$ 20,937,947
43110 Rohr Home Fund	\$ 5,611,778	\$ 5,611,778	\$ -	\$ 5,611,778	\$ -
50100 Fleet Maintenance Funds	\$ 11,489,506	\$ 10,466,881	\$ 1,022,625	\$ 10,466,881	\$ 1,022,625
50300 Employee Health Insurance Fund	\$ 91,352,336	\$ 91,352,336	\$ -	\$ 91,352,336	\$ -
51500 Fleet Replacement Funds	\$ 29,232,584	\$ 29,232,584	\$ -	\$ 29,232,584	\$ -
52000 Information Technology Fund	\$ 14,608,428	\$ 14,608,428	\$ -	\$ 14,608,428	\$ -
TOTAL	\$ 2,132,844,075	\$ 1,476,912,650	\$ 655,931,425	\$ 1,449,195,855	\$ 683,648,220

ADOPTED TENTATIVE FISCAL YEAR 2021/2022 BUDGET					
FUND	DESCRIPTION	ADOPTED FY 20/21	ADOPTED TENTATIVE FY 21/22	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 sales tax and Public Service Tax. Other revenue is generated through fees from licenses and permits, charges for service, fines, and intergovernmental sources.</i>	449,870,417	492,857,137	42,986,720	<p>This variance represents \$14.9 million increase from property and other tax revenue, a \$12.7 million increase in the Cash Balance Forward from prior years, a \$2.5 million increase in State Revenue Sharing, a \$6.6 million increase in Sales Tax, and a \$6.3 million increase in other major revenues. Of the increases \$9.2 million will go towards the budgets of Elected Officials, and \$23.0 million will go towards a one time transfer for capital improvement, of which \$10.0 million is for the construction of a training facility for Fire Services. The remaining increase is assigned towards Board Goals.</p>
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>	120,997,444	179,400,490	58,403,046	<p>The variance is primarily due to a significant fund balance increase from the prior year and transfers used to balance out child funds. This balance exists because most construction expenses in prior years were moved to the County Transportation Millage and the Transportation Impact Fees. Community Investment Program (CIP) capacity projects will begin to use the fund balance over the next five years.</p>
10150	SPECIAL REVENUE GRANT FUND <i>This fund is comprised of the various federal, state, and other agency grants awarded to the County. Included are areas such as nutrition, health care services, skilled nursing services, revitalization of local areas, affordable housing activities, and homeowner rehabilitation.</i>	42,496,973	45,338,092	2,841,119	<p>Many Special Revenue grant funds increased and decreased from FY 20/21 representing a \$2.9 million increase to the fund. Some of the increases and decreases are: The CDBG-COVID grant decreased \$1.6 million, the Mosquito Control grant decreased \$95,000, the Bone Valley FDEP North Property Construction grant decreased \$509,000, and the HOME ARP Program increased \$5.1 million.</p>
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>	19,704,248	22,009,461	2,305,213	<p>This increase is the result of Tourism Tax Revenues rebounding much more quickly than anticipated from the Pandemic.</p>
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>	3,253,085	3,448,053	194,968	<p>The increase is primarily due to carryforward of unspent project budgets. This fund is capital project-related and changes each fiscal year depending on project completion schedules.</p>

FUND	DESCRIPTION	ADOPTED FY 20/21	ADOPTED TENTATIVE FY 21/22	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
12190	FIRE RESCUE FUNDS <i>Non-ad valorem special assessments are levied upon real estate parcels to provide County fire protection services.</i>	52,406,357	57,763,603	5,357,246	The increase is due to a 5% indexing of the Fire Fee and a higher than expected cash balance being carried forward. Current fire assessment fee revenue and fire inspections were not enough to cover the recurring Fire Services costs; therefore some of the costs are covered by the General Fund. The Board has committed to limiting the General Fund subsidy to \$5.5 million in the future.
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>	70,142,145	95,042,077	24,899,932	The County is currently on the second phase of its implementation of the new impact fee schedule. Effective July 1, 2021 all impact fees, with the exception of the School District, will increase to 65% of the 2019 Impact Fee Study's recommended rates.
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>	4,793,989	5,571,878	777,889	The Emergency 911 Funds are restricted to be utilized for the acquisition, implementation, and maintenance of public safety answering equipment and 911 emergency service features. The fund has an increased cash balance forward in FY 21/22.
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>	148,555	213,660	65,105	The increase is due to an increase in Hazardous Waste Gross Tax receipts. The revenue is used to support collections and proper management of hazardous waste materials.
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>	4,780,791	5,047,930	267,139	The revenue collected from radio user fees and from traffic violations are used for public safety radios, radio communication services provided by the County, and related capital.
14400	CARES ACT CORONAVIRUS RELIEF FUND 2020 <i>This fund was established to account for the Federal Coronavirus Relief Funding (Cares Act) received in FY 19/20.</i>	41,700,000	2,883,557	(38,816,443)	Polk County received funding during FY 19/20 through the Federal Coronavirus Relief Fund (CARES Act); funds must be utilized by December 30, 2021. This is the anticipated cash balance forward from the original \$126,467,998.
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>	84,937,392	100,303,260	15,365,868	The increase is due to a carryforward of unspent health care services after a decline in utilization due to the COVID pandemic. The long term strategic spending plan is to gradually spend down reserves by increasing expenses to expand services.

FUND	DESCRIPTION	ADOPTED FY 20/21	ADOPTED TENTATIVE FY 21/22	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
14500	CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS AMERICAN RESCUE PLAN <i>This fund was established to account for the Coronavirus Local Fiscal Recovery Funds/American Rescue Plan funding received in FY 20/21.</i>	0	140,379,601	140,379,601	The County received funding during FY 20/21 through the American Rescue Plan Act. The funds are intended to provide local governments economic relief in response to the impacts of COVID. Funds must be obligated by December 31, 2024 and expended by December 31, 2026.
14850	HAZARDOUS MITIGATION GRANT PROGRAM IRMA <i>Revenue comes from Federal grant program with a 75% federal cost share and a 25% local cash match requirement.</i>	3,876,348	6,119,161	2,242,813	Federal funds were made available to mitigate future damages from natural disasters, FY 21/22 includes funding for generators for Law Enforcement, Emergency Medical, and Fueling Sites.
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>	25,152,731	28,357,084	3,204,353	The variance is due to an increase in ad valorem revenue resulting from increasing property values. The increase in revenue will be allocated using standard assumptions to cover increasing operating needs.
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>	6,192,127	6,730,429	538,302	The variance is due to an increase in ad valorem revenue resulting from increasing property values. The increase in revenue will be allocated using standard assumptions to cover increasing operating needs.
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>	59,027	36,836	(22,191)	Effective October 1, 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. The variance is a result of a decrease to the fund balance as the Sheriff's Office requests reimbursements.
14970	TRANSPORTATION MILLAGE FUND <i>Revenue is generated through an ad valorem assessment designed to narrow the Transportation infrastructure gap.</i>	85,472,391	106,954,989	21,482,598	The increase is due to the increase in ad valorem revenue resulting from increasing property values, as well as a shift of 0.1000 from the General Fund to the Transportation Millage Fund. The shift in the mill resulted in a \$4.1 million increase which has been designated for capacity projects, per Board direction. There are additional capital and road projects that are included in the five-year Community Investment Program that these funds are used to complete.

FUND	DESCRIPTION	ADOPTED FY 20/21	ADOPTED TENTATIVE FY 21/22	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
14980	EMERGENCY MEDICAL MILLAGE FUND <i>Revenue generated from County Ad Valorem Assessments to fund EMS operating and capital.</i>	19,944,296	29,118,205	9,173,909	Revenue is generated through an ad valorem millage assessment of 0.2500 to fund Emergency Medical Services (EMS) throughout the County. This fund was established to support ambulance services throughout Polk County, covering associated operating and capital costs. The cash balance forward revenue increase is due to changes to the funding of station projects at later dates. This fund covers 50% of station costs.
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>	1,128,007	995,348	(132,659)	The Polk County Sheriff's Office can request funds, in accordance with Florida Statute, from Unclaimed Confiscated Property for the use of law enforcement training and equipment.
15010	LAND MANAGEMENT NON-EXPENDABLE TRUST FUND <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>	41,697,988	41,445,657	(252,331)	The Environmental Lands voted millage has not been levied since FY 15/16. The principal accumulated over the past twenty years remains in the non-expendable trust and continues to earn interest. Operations are funded through a separate fund established in FY 14/15 with the final year assessment proceeds; these proceeds are projected to be expended. Therefore, the decrease in this fund is due to earned interest revenue being spent for operations.
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>	672,047	699,634	27,587	The increase in revenue is due to an overall increase in property valuations. Additionally expenditures (projects) were paused due to the pandemic, resulting in an increase in the cash balance forward.
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>	1,545,639	1,451,763	(93,876)	Despite an increase in property valuations, the decrease in revenue is due to an incremental increase built into the budget for the debt service payments. As a result of the increase to the debt service payments, the cash balance forward is reduced resulting in a net decrease reflected in overall revenue.
15310	BUILDING FUND <i>The Building Fund is dedicated to building inspection-related activities and funded by building permit fees.</i>	14,305,715	19,582,163	5,276,448	The main revenue source for Building is permitting revenue. The increase represents a \$4.6 million increase in cash balance forward. \$750,000 is allocated to office space within the New Northeast Government Center, a 5% increase in personnel costs, and a \$3.5 million increase to reserves.

FUND	DESCRIPTION	ADOPTED FY 20/21	ADOPTED TENTATIVE FY 21/22	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
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>	6,992,500	4,195,000	(2,797,500)	The decrease in SHIP funds is the result of the completion of a COVID Coronavirus Relief grant administered through the SHIP infrastructure (\$1.9 million) and the expenditure of prior year SHIP grant allocations.
15550	HURRICANE IRMA FUND <i>Reimbursed revenue for damages from Hurricane Irma.</i>	2,000,000	2,000,000	0	Hurricane Irma recovery process is nearing completion, and the majority of funding has been received from Federal and State sources. This budget includes funding for final close out reimbursement costs.
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>	2,855,185	3,025,104	169,919	The increase is a result of the cash balance forward after reviewing current fund balance.
18000	STORMWATER MSTU FUND <i>Revenue is generated through an ad valorem assessment levied in unincorporated Polk County to fund storm water related expenditures.</i>	8,986,979	10,296,353	1,309,374	The variance is due to an increase in ad valorem revenue resulting from increasing property values. The increase in revenue will be allocated using standard assumptions to cover increasing operating needs, and requested service improvements in FY 21/22. The Storm Water Technical Advisory Committee continues to address permit requirements and priorities for Stormwater projects necessary for compliance.

FUND	DESCRIPTION	ADOPTED FY 20/21	ADOPTED TENTATIVE FY 21/22	VARIANCE	EXPLANATION
DEBT SERVICE FUNDS					
23500	PUBLIC FACILITIES REV BONDS (S2014) <i>This issue refunded the Public Facilities Rev Bond 2005 to reduce principal and interest payments for the County.</i>	8,795,681	9,251,954	456,273	Debt Service Funds are reviewed each year to ensure the County has enough reserves to cover the debt reserve requirements. This increase is from cash balance forward revenue to ensure adequate reserves for debt coverage.
23700	PUBLIC FACILITIES REV REF BONDS (S2015) <i>This issue refunded the Public Facilities Rev Bond 2005 to reduce principal and interest payments for the County.</i>	3,837,161	3,823,749	(13,412)	This debt fund was established through a refunding of the Constitutional Fuel Tax Bond, Series 2006, Fund 21600. This decrease is from a reduction in cash balance forward and interest.
23800	PROMISSORY NOTE 2020A <i>This issue is the repayment of principal and interest related to several projects funded from the Capital Improvement Project Fund.</i>	2,586,176	4,418,355	1,832,179	The budget increase is from cash balance forward to ensure adequate reserves for debt coverage.
24000	PROMISSORY REVENUE NOTE,SERIES 2020B <i>This issue refunded all of the County's Series 2020 Capital Improvement bonds and 2020 Transportation Bonds to reduce principal and interest payments for the County.</i>	5,700,000	10,812,113	5,112,113	This debt was established through a refunding of Promissory Note 2020B. The increase is from cash balance forward to ensure adequate reserves for debt coverage.

FUND	DESCRIPTION	ADOPTED FY 20/21	ADOPTED TENTATIVE FY 21/22	VARIANCE	EXPLANATION
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>	9,052,852	7,440,487	(1,612,365)	This fund has no dedicated recurring revenue source. The decrease in revenue is due to a declining fund balance which is being used to fund drainage projects.
30800	GENERAL CAPITAL IMPROVEMENT FUND <i>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. Currently this fund receives \$2.7 million from Shared State Revenue and transfers from the General Fund to support future Capital Improvements.</i>	32,105,926	50,281,351	18,175,425	This increase represents a one time transfer of \$18.2 million from the General Fund for capital improvements. The transfer is comprised of \$10.0 million that is dedicated to a training facility for Fire Services and \$8.2 million that is allocated towards infrastructure.
30900	2019 CAPITAL IMPROVEMENT PROJECT FUND <i>Funded by 2019 Bonds for several Capital Improvement initiatives.</i>	23,149,415	8,897,717	(14,251,698)	These funds are proceeds from a FY 19/20 bond note assigned for capital projects. The projects include a new building for the Tax Collector's Office, four fire stations, upgrades to the County's financial system, and an additional section of a park in the Northeast Four Corners region. The decrease represents the costs associated with the work in progress of these projects.
31200	ENVIRONMENTAL LAND ACQUISITION FUND <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.</i>	2,258,400	3,030,415	772,015	With the sunset of the Environmental Lands millage levy, this fund no longer has a revenue source. The increase represents a \$1 million transfer from a General Fund reserve in FY 21/22. The existing fund balance will be carried forward and expended as the acquisition phase winds down.
31900	NORTHEAST POLK ROADWAY FUND <i>This fund was established for the purpose of completing capital projects from the former North Ridge CRA fund.</i>	5,993,916	3,621,532	(2,372,384)	This fund was established as a result of the sunset of the North Ridge Community Redevelopment Area (CRA). Remaining CRA funds were transferred to complete capital projects until the funding is exhausted.

FUND	DESCRIPTION	ADOPTED FY 20/21	ADOPTED TENTATIVE FY 21/22	VARIANCE	EXPLANATION
ENTERPRISE FUNDS					
41010	SOLID WASTE FUNDS <i>The Solid Waste funds were established for landfill operations.</i>	93,699,848	127,513,220	33,813,372	The increase is a net affect of CIP being spent and a higher transfer to the 412 Fund due to the disposal assessment increase of \$10 per household.
41110	LANDFILL CLOSURE FUNDS <i>The Landfill Closure Funds were established for the closure and long-term care and maintenance of landfill cells.</i>	79,893,047	86,404,741	6,511,694	The increase is due to the transfer of additional funds needed for the post-closure calculation.
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>	40,280,020	46,183,600	5,903,580	The increase in revenue is due to an increase in the annual disposal assessment from \$52 to \$62 per household.
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>	312,500	15,800	(296,700)	This fund was eliminated in FY 17/18 and now has a minimal balance because all recurring costs have been moved to the General Fund with closure to occur FY 21/22.
42010	UTILITIES OPERATING FUND <i>This fund was established to provide water and sewer services in certain unincorporated areas of Polk County.</i>	111,698,997	125,556,678	13,857,681	The variance is a result of an increase in the cash balance forward and an increase in revenue collected from water and sewerage fees.
42110	UTILITIES CAPITAL EXPANSION FUND <i>Revenue is generated from water and wastewater connection fees to fund capital expansion projects.</i>	56,295,574	61,093,259	4,797,685	The variance is a result of an increase in the cash balance forward and an increase in revenue from connection fees.
42432	UTILITIES BONDS <i>Used partially for refunding series 2010, series 2012, series 2013, and series 2014 Utility System Refunding Bonds. Remaining 2020 Bonds will be used for several Capital Improvement initiatives</i>	46,444,981	20,937,947	(25,507,034)	The remaining funds from the bonds' proceeds are being used to complete Community Investment Program (CIP) projects. The decrease is a result of work that is in progress.
43110	ROHR HOME FUND <i>This fund was established to provide skilled long-term nursing care for needy residents.</i>	6,440,590	5,611,778	(828,812)	As a direct result of the COVID pandemic, occupancy levels have been low, resulting in decreased revenue.

FUND	DESCRIPTION	ADOPTED FY 20/21	ADOPTED TENTATIVE FY 21/22	VARIANCE	EXPLANATION
INTERNAL SERVICE FUNDS					
50100	FLEET MAINTENANCE FUND <i>This fund was established to provide maintenance activities for County equipment and vehicles.</i>	10,644,366	11,489,506	845,140	This Increase is a result of additional cash balance forward and fleet maintenance fees due to expansion of the fleet inventory and the replacement of older vehicles which were costly to repair.
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>	82,662,269	91,352,336	8,690,067	This increase is the result of a 5% increase in employer premiums, an increase in prescription rebates with a new provider agreement, and an increase in cash balance forward.
51500	FLEET REPLACEMENT FUND <i>This fund was established to provide funding for the replacement of aging vehicles.</i>	27,432,317	29,232,584	1,800,267	This increase includes additional cash balance forward and replacement fees due to the expansion of the fleet inventory and increased cost of vehicle replacement.
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>	13,727,233	14,608,428	881,195	This increase is the result of technology improvements in order to ensure that the network is available and secure.

TOTAL	\$1,779,123,645	\$2,132,844,075	\$353,720,430
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RESERVES: DESCRIPTIONS AND GENERAL FUND RESERVES

Polk County Board of County Commissioners realizes 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, 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 \$7.8 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 carryforward 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 include Reserve for Salary Adjustment and Reserve for Landfill Closure.

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 21/22 General Fund Reserves

Reserve	Amount
Aircraft for Sheriff	601,954
Budget Stabilization	31,789,546
Contingencies	7,788,700
Economic Development	1,540,131
Economic Development - Incubator	585,187
Environmental Lands Management	360,813
Contingencies Environmental Lands Management	117,604
History Center	57,737
Mitigation Match	2,056,986
Matching Funds	0
MSBU & Assessment	25,478
Self-Insurance Claims	5,815,000
State Attorney Computer Project	100,000
Tax Collector	1,776,937
Total	52,616,073

RESERVES BY FUND

		Budget FY 20/21	Budget FY 21/22	Plan FY 22/23
00100 General Fund				
5998010	Reserves - Environmental Lands Management	385,607	360,813	234,349
5998010	Reserves - History Center	42,187	57,737	3,549
5998010	Reserves - Mitigation Match	2,627,538	2,056,986	2,056,986
5998010	Reserves - State Attorney Computer Project	50,000	100,000	150,000
5998020	Reserves - Contingencies	7,788,700	7,788,700	7,788,700
5998020	Reserves - Contingencies Environmental Lands Management	0	117,604	107,638
5998020	Reserves - Tax Collector	1,257,339	1,776,937	1,776,937
5998140	Reserves - Future Capital Expansion	0	0	5,700,000
5998140	Reserves - Road MSBU & Assessment	25,478	25,478	25,478
5998170	Reserves - Economic Development	1,278,915	1,540,131	1,540,631
5998180	Reserves - Economic Development Incubator	585,187	585,187	585,187
5998210	Reserves - Aircraft for Sheriff	480,000	601,954	601,954
5998250	Reserves - Self-Insurance Claims	5,815,000	5,815,000	5,815,000
5998290	Reserves - Matching Funds	1,000,000	0	0
5998300	Reserves - Budget Stabilization	27,538,414	31,789,546	41,669,805
Total Funds :		48,874,365	52,616,073	68,056,214
10100 County Transportation Trust Fund				
5998020	Reserves - Contingencies	5,255,144	4,537,396	6,044,732
5998300	Reserves - Budget Stabilization	48,336,368	91,716,603	88,526,024
Total Funds:		53,591,512	96,253,999	94,570,756
10150 Special Revenue Grants				
5998020	Reserves - Contingencies	2,000,000	2,000,000	2,000,000
5998290	Reserves - Matching Funds	200,000	200,000	200,000
Total Funds:		2,200,000	2,200,000	2,200,000
12160 Tourism Tax Funds				
5998010	Reserves - Cash Balance Forward	100,000	100,000	100,000
5998020	Reserves - Contingencies	300,000	300,000	300,000
5998080	Reserves - Debt Service	3,713,206	4,950,650	5,339,651
Total Funds:		4,113,206	5,350,650	5,739,651
12180 Lake And River Enhancement Trust Funds				
5998010	Reserves - Cash Balance Forward	50,000	50,000	50,000
5998140	Reserves - Future Capital Expansion	1,103,240	768,344	644,733
Total Funds:		1,153,240	818,344	694,733
12190 Fire Rescue Funds				
5998020	Reserves - Contingencies	540,082	1,035,718	521,302
Total Funds:		540,082	1,035,718	521,302
12240 Impact Fees				
5998010	Reserves - Cash Balance Forward	0	4,021	4,021
5998140	Reserves - Future Capital Expansion	44,705,381	47,095,891	37,348,857
Total Funds:		44,705,381	47,099,912	37,352,878
14350 Emergency 911 Funds				
5998010	Reserves - Cash Balance Forward	958,318	1,113,818	988,583
5998020	Reserves - Contingencies	479,399	557,188	494,539
5998170	Reserves - Service Improvements	664,550	666,261	597,053
Total Funds:		2,102,267	2,337,267	2,080,175
14370 Hazardous Waste Funds				
5998140	Reserves - Future Capital Expansion	47,343	59,743	70,077
Total Funds:		47,343	59,743	70,077
14390 Radio Communications Funds				
5998010	Reserves - Cash Balance Forward	0	0	297,170
5998020	Reserves - Contingencies	89,567	240,611	490,977
Total Funds:		89,567	240,611	788,147
14490 Indigent Health Care Funds				
5998020	Reserves - Contingencies	8,493,739	10,030,326	7,963,708
5998200	Health Care Fluctuation Margin 3% (Actuary)	1,812,000	2,455,000	2,455,000
5998320	Reserves - Future Plan Changes	8,306,590	19,441,280	15,374,680
5998330	Reserves - Health Plans Statutory Reserves	2,362,016	2,749,372	2,818,106
Total Funds:		20,974,345	34,675,978	28,611,494

14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan			
5998140	Reserves - Future Capital Expansion	0	48,205,000	1,900,000
	Total Funds:	0	48,205,000	1,900,000
14930	Leisure Services MSTU Funds			
5998010	Reserves - Cash Balance Forward	3,571,616	4,503,056	4,613,803
5998020	Reserves - Contingencies	750,000	1,000,000	1,000,000
5998140	Reserves - Future Capital Expansion	1,921,399	3,441,372	3,617,802
	Total Funds:	6,243,015	8,944,428	9,231,605
14950	Libraries MSTU Funds			
5998010	Reserves - Cash Balance Forward	990,740	1,076,869	820,984
5998020	Reserves - Contingencies	207,546	334,845	487,530
	Total Funds:	1,198,286	1,411,714	1,308,514
14960	Rancho Bonito MSTU Fund			
5998010	Reserves - Cash Balance Forward	10,024	5,603	7,460
5998020	Reserves - Contingencies	5,012	2,801	3,730
5998170	Reserves - Service Improvements	6,927	6,908	18,731
	Total Funds:	21,963	15,312	29,921
14970	Transportation Millage Fund			
5998140	Reserves - Future Capital Expansion	20,904,099	45,038,921	21,310,459
	Total Funds:	20,904,099	45,038,921	21,310,459
14980	Emergency Medical Millage Fund			
5998140	Reserves - Future Capital Expansion	5,314,473	6,433,449	2,721,797
	Total Funds:	5,314,473	6,433,449	2,721,797
15010	Land Management Nonexpendable Trust Funds			
5998010	Reserves - Cash Balance Forward	917,473	462,051	81,712
5998020	Reserves - Contingencies	4,000,000	4,000,000	3,000,000
5998150	Reserves - Nonexpendable Trust Fund	35,270,515	35,476,606	35,476,606
	Total Funds:	40,187,988	39,938,657	38,558,318
15250	Eloise CRA Trust-Agency Funds			
5998020	Reserves - Contingencies	65,000	65,000	65,000
5998140	Reserves - Future Capital Expansion	380,588	468,388	562,601
	Total Funds:	445,588	533,388	627,601
15290	Harden Parkway CRA Funds			
5998140	Reserves - Future Capital Expansion	145,639	51,763	70,126
	Total Funds:	145,639	51,763	70,126
15310	Building Funds			
5998020	Reserves - Contingencies	1,430,572	1,958,216	1,907,992
5998300	Reserves - Budget Stabilization	2,719,553	6,048,357	6,574,629
	Total Funds:	4,150,125	8,006,573	8,482,621
18000	Stormwater MSTU			
5998140	Reserves - Future Capital Expansion	3,270,750	2,412,154	71,228
	Total Funds:	3,270,750	2,412,154	71,228
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)			
5998080	Reserves - Debt Service	3,399,681	3,837,879	3,894,629
	Total Funds:	3,399,681	3,837,879	3,894,629
23700	Public Fac Rev Note, S2015(Ref CFT 2006)			
5998080	Reserves - Debt Service	1,836,021	1,800,273	1,805,299
	Total Funds:	1,836,021	1,800,273	1,805,299
23800	Promissory Note 2020A			
5998080	Reserves - Debt Service	1,935,891	2,167,287	2,398,239
	Total Funds:	1,935,891	2,167,287	2,398,239
24000	Promissory Revenue Note, Series 2020 C			
5998080	Reserves - Debt Service	5,086,680	5,070,448	5,328,570
	Total Funds:	5,086,680	5,070,448	5,328,570
30200	Drainage and Water Quality Fund			
5998140	Reserves - Future Capital Expansion	744,023	1,270,097	1,277,850
	Total Funds:	744,023	1,270,097	1,277,850
30800	General Capital Improvement Funds			
5998140	Reserves - Future Capital Expansion	11,636,057	7,057,907	7,616,857
	Total Funds:	11,636,057	7,057,907	7,616,857
31200	Environmental Land Acquisition Funds			
5998140	Reserves - Future Capital Expansion	1,258,750	1,063,363	541,714
	Total Funds:	1,258,750	1,063,363	541,714
31900	Northeast Polk Roadway Fund			
5998140	Reserves - Future Capital Expansion	2,587	178,622	179,499
	Total Funds:	2,587	178,622	179,499

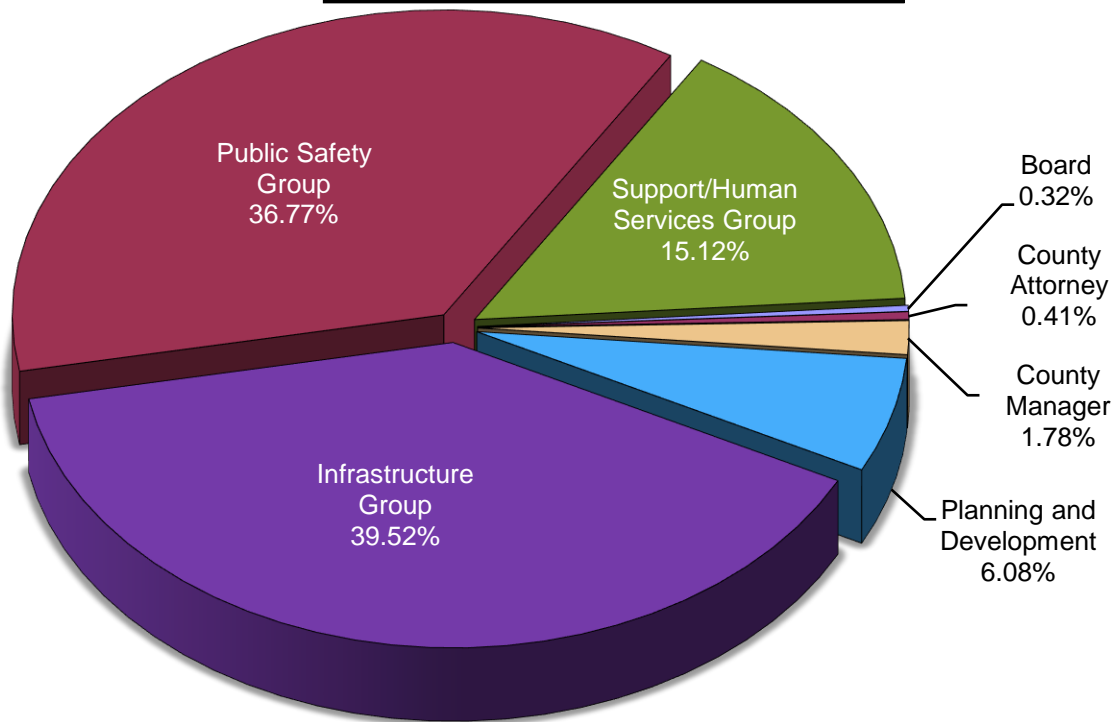
41010 Solid Waste Funds			
5998010 Reserves - Cash Balance Forward	6,722,719	7,054,026	3,681,913
5998020 Reserves - Contingencies	3,361,360	3,527,013	1,840,957
5998090 Reserves - Renewal & Replacement	13,226,634	14,864,131	16,525,526
5998140 Reserves - Future Capital Expansion	14,626,371	44,375,270	47,239,744
5998170 Reserves - Service Improvements	500,000	500,000	500,000
5998230 Reserves - Carryforward Adjustment	21,649,167	21,922,646	19,512,473
Total Funds:	60,086,251	92,243,086	89,300,613
41110 Landfill Closure Funds			
5998010 Reserves - Cash Balance Forward	10,000,000	10,000,000	10,000,000
5998020 Reserves - Contingencies	459,199	454,218	455,125
5998110 Reserves - Landfill Closure	66,678,652	73,225,211	79,001,040
Total Funds:	77,137,851	83,679,429	89,456,165
41210 Universal Solid Waste Collection Funds			
5998010 Reserves - Cash Balance Forward	5,792,797	6,689,865	6,327,066
5998020 Reserves - Contingencies	2,896,398	3,344,932	3,163,533
5998230 Reserves - Carryforward Adjustment	2,140,938	3,526,166	5,004,084
Total Funds:	10,830,133	13,560,963	14,494,683
42010 Utilities Operating Funds			
5998080 Reserves - Debt Service	326,108	373,240	373,240
5998090 Reserves - Renewal & Replacement	1,000,000	1,000,000	1,000,000
5998120 Reserves - Salary Adjustments	59,773	59,773	59,773
5998140 Reserves - Future Capital Expansion	6,420,312	15,750,691	9,668,820
Total Funds:	7,806,193	17,183,704	11,101,833
42110 Utilities Capital Expansion Funds			
5998140 Reserves - Future Capital Expansion	46,470,574	47,181,063	40,424,926
Total Funds:	46,470,574	47,181,063	40,424,926
42432 Utilities Bonds			
5998140 Reserves - Future Capital Expansion	7,165,007	287,060	287,060
Total Funds:	7,165,007	287,060	287,060
43111 Rohr Home Fund			
5998010 Reserves - Cash Balance Forward	98,064	0	0
5998020 Reserves - Contingencies	644,059	197,555	178,744
Total Funds:	742,123	197,555	178,744
50100 Fleet Maintenance Funds			
5998020 Reserves - Contingencies	768,500	780,500	812,500
5998170 Reserves - Service Improvements	641,909	1,459,178	1,830,127
Total Funds:	1,410,409	2,239,678	2,642,627
50300 Employee Health Insurance Fund			
5998020 Reserves - Contingencies	2,320,471	3,719,598	2,584,829
5998200 Health Care Fluctuation Margin 3% (Actuary)	1,729,282	1,912,255	1,963,574
5998330 Reserves - Health Plans Statutory Reserves	10,494,639	11,028,612	11,324,587
Total Funds:	14,544,392	16,660,465	15,872,990
51500 Fleet Replacement Funds			
5998020 Reserves - Contingencies	500,000	500,000	500,000
5998140 Reserves - Future Capital Expansion	15,847,129	18,828,606	23,141,768
Total Funds:	16,347,129	19,328,606	23,641,768
52000 Information Technology Fund			
5998020 Reserves - Contingencies	458,643	488,552	471,949
5998170 Reserves - Service Improvements	249,756	128,715	146,915
Total Funds:	708,399	617,267	618,864
	480,547,020	666,688,333	568,004,333
Grand Total :	529,421,385	719,304,406	636,060,547

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 and global pandemics.

ALLOCATED POSITIONS BY BOARD FUNCTIONAL UNITS

	Ending FY 19/20	Ending FY 20/21	Adopted Tentative FY 21/22	Plan FY 22/23
Board	7	7	7	7
County Attorney	9	9	9	9
County Manager	38	38	39	39
Planning and Development	133	133	133	133
Infrastructure Group	836	850	866	866
Public Safety Group	754	772	805	805
Support/Human Services Group	333	325	330	330
Total Allocated Positions	2,110	2,134	2,189	2,189

Adopted Tentative FY 21/22



ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS BY FUNCTIONAL UNIT/DIVISION

	Ending FY 18/19	Ending FY 19/20	Adopted FY 20/21	Ending FY 20/21	Adopted Tentative FY 21/22	Plan FY 22/23
BOARD OF COUNTY COMMISSIONERS	7	7	7	7	7	7
TOTAL BOARD OF COUNTY COMMISSIONERS	7	7	7	7	7	7
COUNTY ATTORNEY	10	9	9	9	9	9
TOTAL COUNTY ATTORNEY	10	9	9	9	9	9
COUNTY MANAGER						
County Manager Administration	8	8	8	8	8	8
Equal Opportunity Office	4	4	4	4	4	4
Tourism/Sports Marketing	23	26	26	26	27	27
TOTAL COUNTY MANAGER	35	38	38	38	39	39
PLANNING AND DEVELOPMENT						
Planning and Development Administration	6	15	15	14	14	14
Building	66	78	78	78	78	78
Land Development	34	40	40	41	41	41
Long Range Planning	13	0	0	0	0	0
TOTAL PLANNING AND DEVELOPMENT	119	133	133	133	133	133
INFRASTRUCTURE GROUP						
Utilities	237	248	257	257	268	268
Roads and Drainage	257	257	258	258	260	260
Real Estate Services	6	6	6	6	7	7
Fleet Management	39	41	41	41	41	41
Facilities Management	83	83	85	85	86	86
Parks and Natural Resources	139	145	147	147	148	148
Waste and Recycling	56	56	56	56	56	56
TOTAL INFRASTRUCTURE GROUP	817	836	850	850	866	866
PUBLIC SAFETY GROUP						
Fire Rescue	617	652	668	668	696	696
Emergency Management	27	27	27	27	27	27
Code Enforcement	30	36	38	38	40	40
County Probation	39	39	39	39	42	42
TOTAL PUBLIC SAFETY GROUP	713	754	772	772	805	805

**SUMMARY LISTING OF FUNDED POSITIONS
BY FUNCTIONAL UNIT/DIVISION**

	Ending FY 18/19	Ending FY 19/20	Adopted FY 20/21	Ending FY 20/21	Adopted Tentative FY 21/22	Plan FY 22/23
SUPPORT/HUMAN SERVICES GROUP						
Equity and Human Resources Administration	2	2	2	2	2	2
Human Resources	14	14	14	14	16	16
Health and Human Services Administration	8	9	9	9	9	9
Veterans Services	6	7	8	8	8	8
Adult Day Care	16	12	0	0	0	0
Healthy Families	45	45	45	45	45	45
Housing and Neighborhood Development	19	19	21	21	21	21
*Cooperative Extension Services	13	13	13	13	13	13
Rohr Home	63	63	63	63	63	63
Indigent Health Care	41	42	42	42	42	42
Budget and Management Services	9	10	10	10	10	10
Procurement	12	13	13	13	13	13
Information Technology	59	61	61	61	63	63
Communications	14	15	16	16	17	17
Risk Management	8	8	8	8	8	8
TOTAL SUPPORT/HUMAN SERVICES GROUP	329	333	325	325	330	330
TOTAL BOARD POSITIONS	2,030	2,110	2,134	2,134	2,189	2,189

*Cooperative Extension: One position is filled contractually through an agreement with the University of Florida

FY 21/22 NET POSITION CHANGES

General Fund

- Code Enforcement adding 2 positions: Customer Service Representatives
- County Probation adding 3 positions: Electronic Monitoring Officers
- Communications adding 1 position: Digital and Media Services Manager
- Equity and Human Resources adding 2 positions: 1 Classification & Position Control Specialist and 1 Human Resources Analyst
- Facilities adding 1 position: Maintenance Mechanic
- Parks and Natural Resources adding 1 position: Unit Chief Clerk
- Real Estate Services adding 1 position: Real Estate Professional

Other Funds

- Information Technology adding 2 positions: 1 Identity Management (IDM) Analyst and 1 Mobile Device Specialist
- Fire Division/Emergency Medical Services adding 28 positions: 12 FF-Paramedics, 12 FF-Emergency Medical Technicians, 3 Driver Engineer 56, and 1 Secretary I
- Roads and Drainage adding 2 positions: 1 Construction and Testing Inspector III, and 1 Traffic Signal Technician I
- Tourism adding 1 position: Sports & Special Events Coordinator
- Utilities adding 11 positions: 2 Service Worker/Equipment Operator II, 2 Service Worker/Equipment Operator III, 2 Utilities Service Worker II, 2 Utilities Service Worker III, 1 Fiscal Specialist, 1 Senior Environmental Specialist, and 1 Data Architect

FY 22/23 NET POSITION CHANGES

General Fund

- N/A

Other Funds

- N/A

**SUMMARY LISTING OF FUNDED POSITIONS
BY FUNCTIONAL UNIT/DIVISION**

	Ending FY 18/19	Ending FY 19/20	Adopted FY 20/21	Ending FY 20/21	Adopted Tentative FY 21/22	Plan FY 22/23
CONSTITUTIONAL OFFICERS						
Courts	71	72	72	73	73	73
Property Appraiser	109	111	111	112	112	112
Supervisor of Elections	27	27	27	27	28	29
Sheriff	1,825.92	1,838.79	1,867.93	1,867.93	1,900.50	1,900.50
Clerk of Courts	43	44	44	45	45	45
Public Defender	8	8	6	6	6	6
State Attorney	8	8	8	8	8	8
Tax Collector	269	261	261	268	275	275
TOTAL CONSTITUTIONAL OFFICERS	2,360.92	2,369.79	2,396.93	2,406.93	2,447.50	2,448.50
GRAND TOTAL BoCC & CONSTITUTIONAL OFFICERS POSITIONS	4,390.92	4,479.79	4,530.93	4,540.93	4,636.50	4,637.50

FY 21/22 NET POSITION CHANGES

- Courts added Business Analyst for the Technology Fund
- Property Appraiser added Human Resource Manager
- Supervisor of Elections added 1 FTE for FY 21/22 and 1 FTE for FY 22/23
- Sheriff's Office adding 32.57 FTEs
- Clerk added an additional Accounting Position
- Tax Collector added 14 FTEs