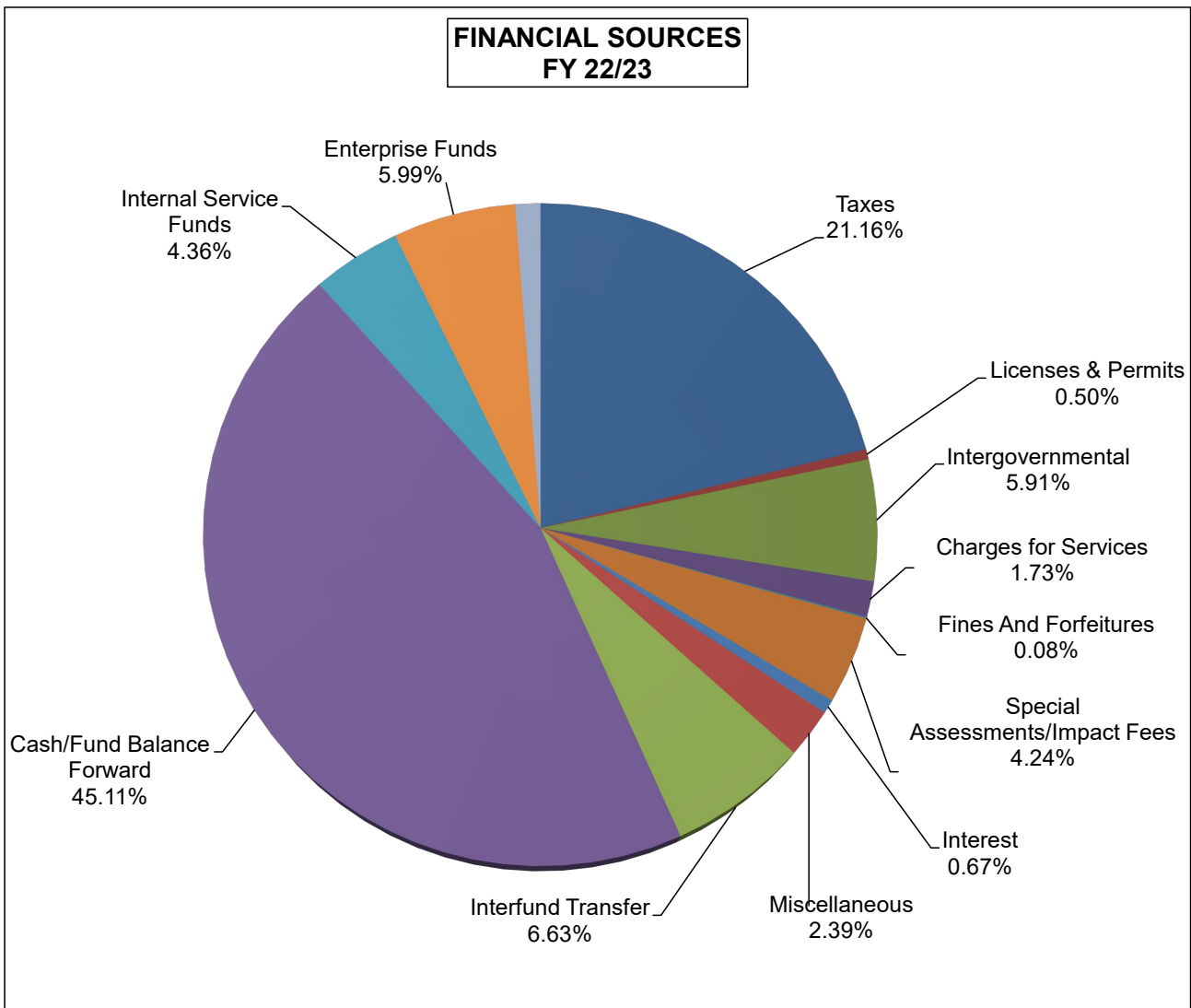


EXECUTIVE AND FINANCIAL SUMMARIES

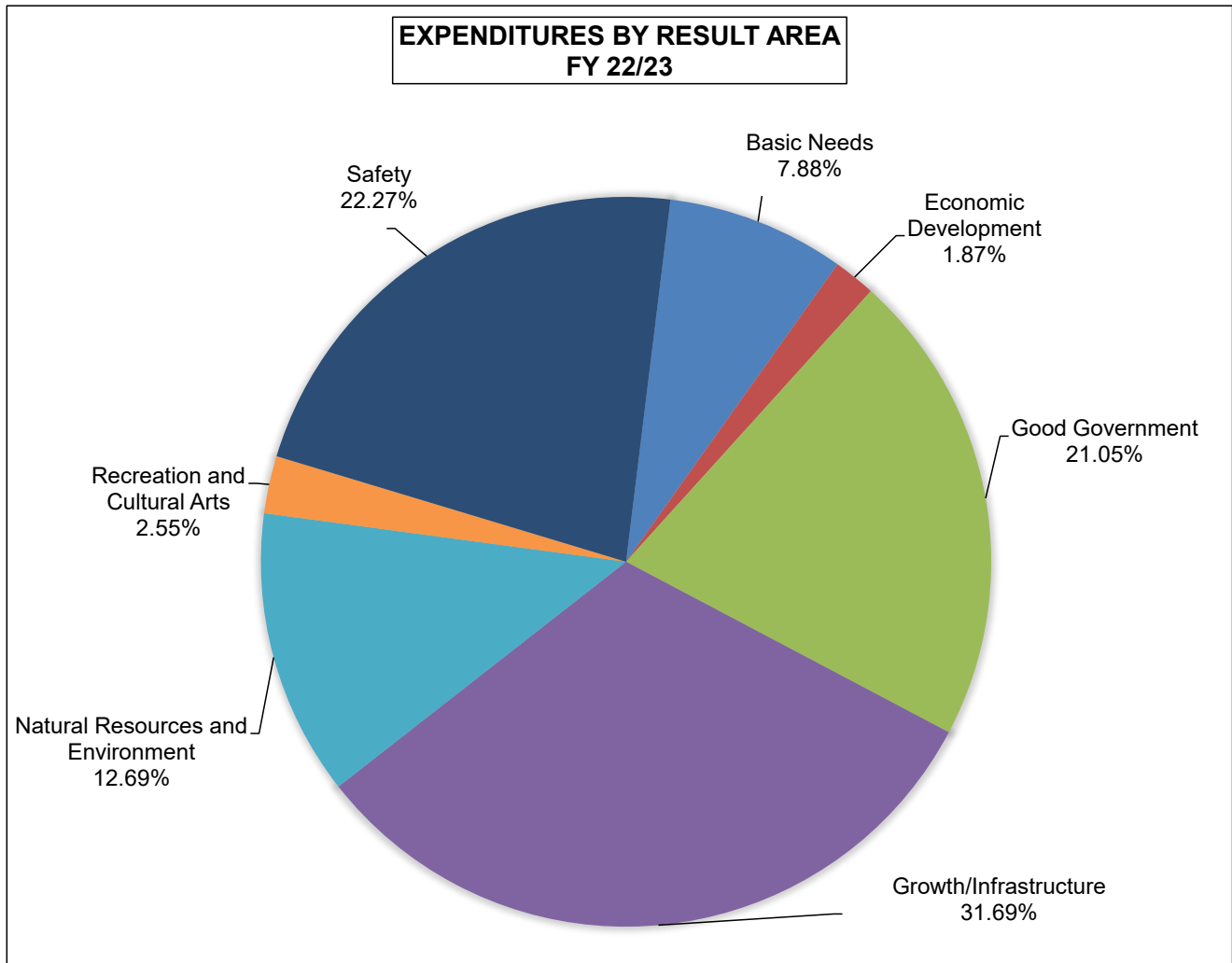
FY 22/23 ADOPTED BUDGET FINANCIAL SOURCES

	<u>Actual</u> <u>FY 20/21</u>	<u>Budget</u> <u>FY 21/22</u>	<u>Adopted</u> <u>FY 22/23</u>	<u>Plan</u> <u>FY 23/24</u>
Taxes	438,936,293	449,616,053	515,372,191	544,867,307
Licenses & Permits	12,533,474	8,446,979	12,145,217	12,378,033
Intergovernmental	153,046,683	195,662,108	144,050,238	108,740,692
Charges for Services	46,265,922	39,990,307	42,237,181	42,551,530
Fines And Forfeitures	2,371,320	2,196,852	1,858,136	1,874,840
Special Assessments/Impact Fees	98,627,078	83,289,977	103,318,431	107,299,694
Interest	4,379,821	14,123,815	16,359,044	16,001,664
Miscellaneous	24,995,029	15,984,445	58,324,646	57,863,869
Interfund Transfer	86,344,641	132,232,784	161,613,148	52,878,616
Cash/Fund Balance Forward	0	931,108,805	1,098,562,890	874,824,402
Internal Service Funds	96,432,367	101,357,278	106,211,872	110,187,560
Enterprise Funds	146,024,074	132,684,968	145,980,790	153,446,216
All Other	30,366,799	26,149,704	30,053,339	28,591,148
Total:	1,140,323,501	2,132,844,075	2,436,087,123	2,111,505,571



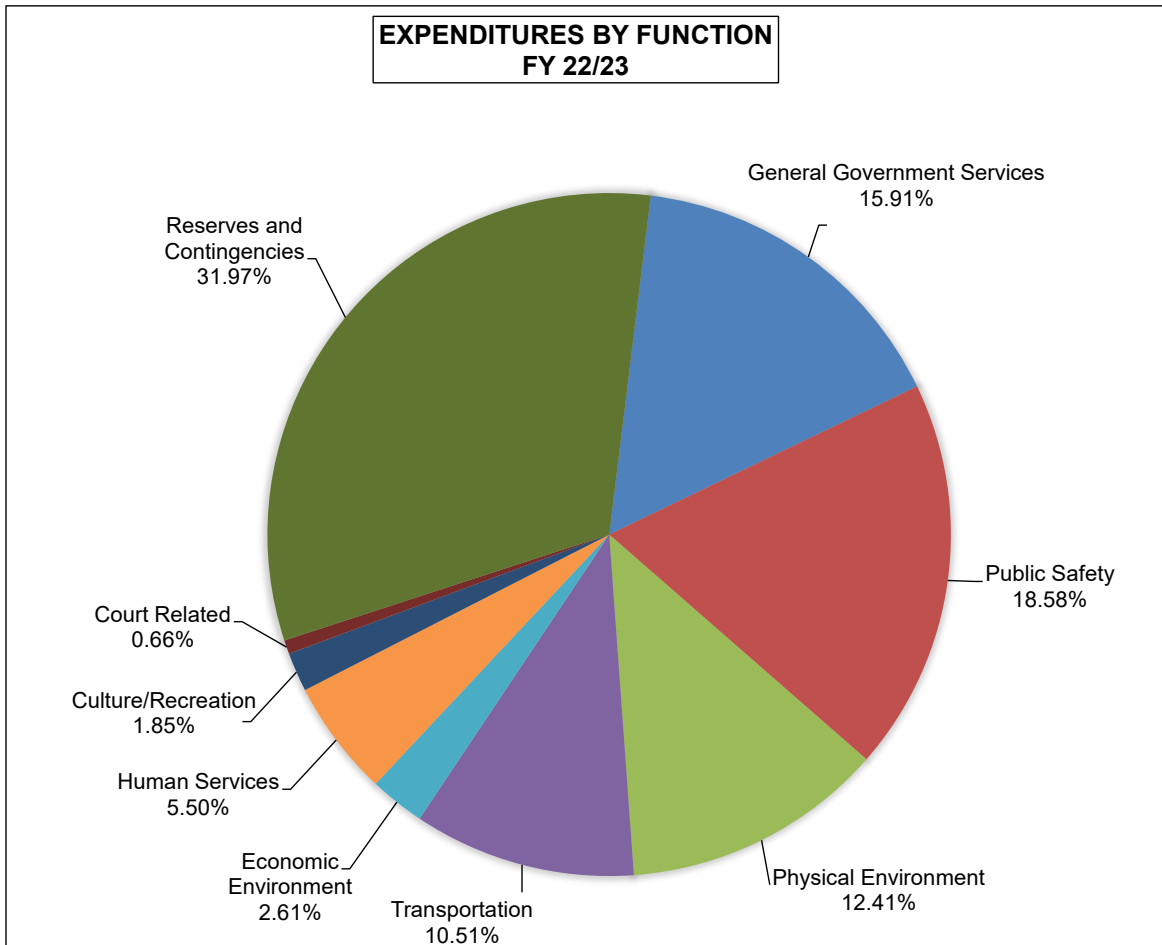
**FY 22/23 ADOPTED BUDGET
EXPENDITURES BY RESULT AREA**

	<u>Actual</u> <u>FY 20/21</u>	<u>Budget</u> <u>FY 21/22</u>	<u>Adopted</u> <u>FY 22/23</u>	<u>Plan</u> <u>FY 23/24</u>
Basic Needs	64,746,625	113,154,570	192,078,857	190,645,419
Economic Development	15,312,375	29,074,297	45,467,000	38,188,640
Good Government	248,254,324	424,480,058	512,712,790	411,249,086
Growth/Infrastructure	277,992,263	672,284,591	772,056,337	652,220,986
Natural Resources and Environment	49,988,205	322,809,409	309,156,837	287,032,207
Recreation and Cultural Arts	20,586,628	49,124,240	62,027,305	45,709,227
Safety	360,177,230	521,916,910	542,587,997	486,460,006
Total:	1,037,057,650	2,132,844,075	2,436,087,123	2,111,505,571



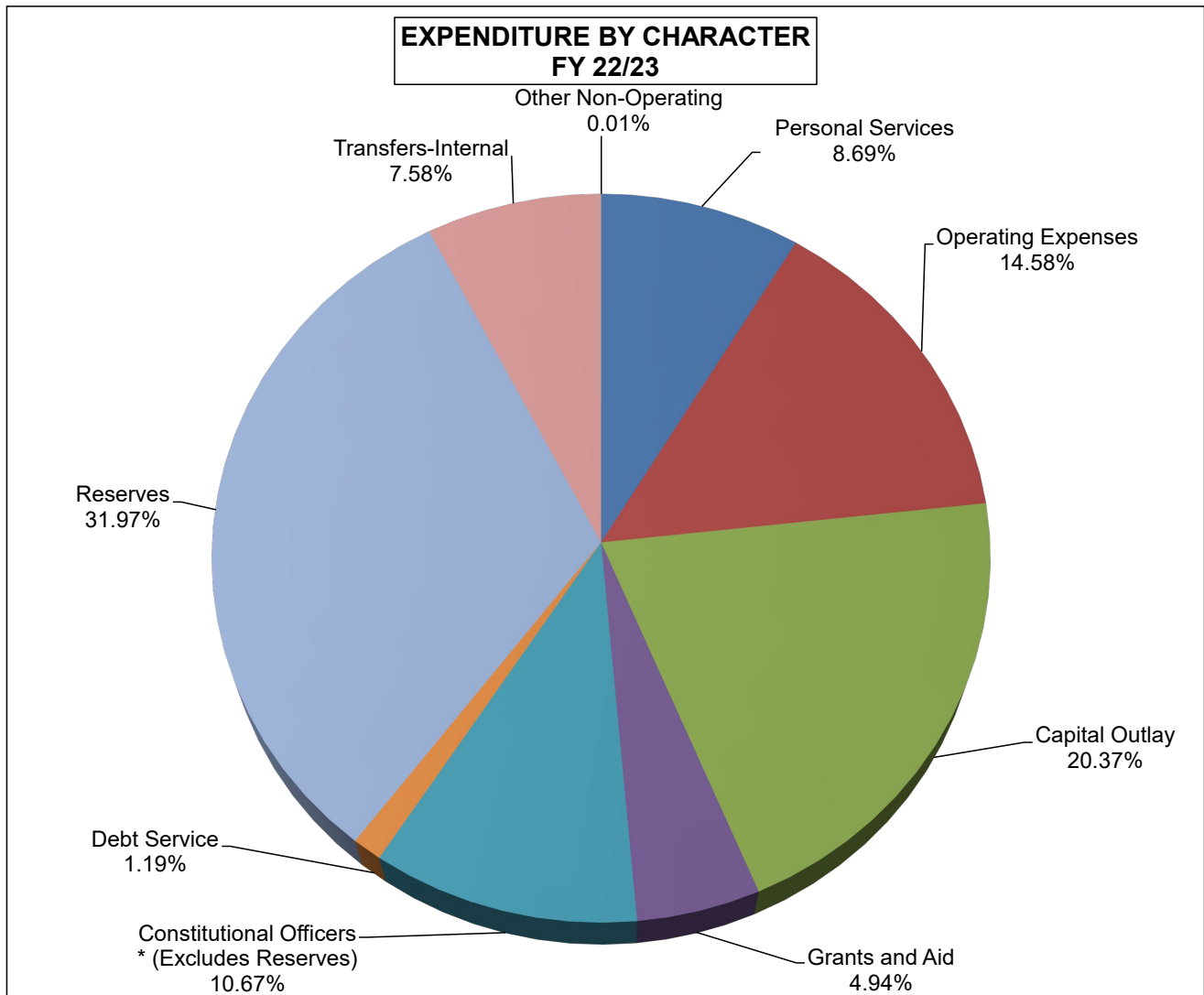
**FY 22/23 ADOPTED BUDGET
EXPENDITURES BY FUNCTION**

	Actual FY 20/21	Budget FY 21/22	Adopted FY 22/23	Plan FY 23/24
General Government Services	240,175,303	320,988,939	387,656,058	262,627,144
Public Safety	385,026,434	447,284,713	452,597,832	399,143,087
Physical Environment	175,505,844	270,120,947	302,402,929	228,704,437
Transportation	100,689,433	197,852,067	256,131,232	224,996,764
Economic Environment	30,718,579	44,910,113	63,632,900	45,825,852
Human Services	71,215,553	83,078,133	133,951,120	137,123,750
Culture/Recreation	20,427,842	34,707,365	45,022,208	24,323,224
Court Related	13,298,662	14,597,392	16,072,991	16,332,022
Reserves and Contingencies	0	719,304,406	778,619,853	772,429,291
Total:	1,037,057,650	2,132,844,075	2,436,087,123	2,111,505,571



**FY22/23 ADOPTED BUDGET
EXPENDITURES BY CHARACTER**

	<u>Actual FY 20/21</u>	<u>Budget FY 21/22</u>	<u>Adopted FY 22/23</u>	<u>Plan FY 23/24</u>
Personal Services	167,469,719	192,666,768	211,786,844	220,845,593
Operating Expenses	304,873,804	331,000,712	355,151,836	345,781,283
Capital Outlay	135,799,685	406,496,860	496,201,942	270,842,848
Grants and Aid	83,564,467	64,859,870	120,432,020	118,888,065
Constitutional Officers * (Excludes Reserves)	229,384,133	245,621,785	259,897,607	279,991,874
Debt Service	18,380,165	25,758,595	29,027,964	29,037,545
Reserves	0	719,304,406	778,619,853	772,429,291
Transfers-Internal	97,274,836	146,927,079	184,756,057	73,476,072
Other Non-Operating	310,841	208,000	213,000	213,000
Total:	1,037,057,650	2,132,844,075	2,436,087,123	2,111,505,571



EXPENDITURES BY FUND GROUP

		Actuals FY 20/21	Budget FY 21/22	Adopted FY 22/23	Plan FY 23/24
General Fund					
00100	General Fund	381,940,944	492,857,137	563,655,083	548,756,562
Special Revenue Funds					
10100	County Transportation Trust Fund	32,747,214	179,400,490	175,683,875	130,077,848
10150	Special Revenue Grants	33,589,159	45,338,092	60,099,198	27,701,565
12160	Tourism Tax Funds	13,854,265	22,009,461	38,479,568	31,138,088
12180	Lake And River Enhancement Trust Funds	204,762	3,448,053	3,820,670	986,191
12190	Fire Rescue Funds	49,752,723	57,763,603	63,603,197	64,180,426
12240	Impact Fees	12,277,617	95,042,077	139,928,930	135,518,844
14350	Emergency 911 Funds	2,538,656	5,571,878	4,963,899	3,634,137
14370	Hazardous Waste Funds	101,128	213,660	118,263	109,996
14390	Radio Communications Funds	4,533,703	5,047,930	4,769,179	4,822,836
14400	Cares Act Coronavirus Relief Fund 2020	41,699,896	2,883,557	0	0
14460	Local Provider Participation (Ord. No. 22-029)	0	0	40,000,000	40,000,000
14480	Polk County Florida Opioid Abatement Trust Fund	0	0	1,000,000	1,000,000
14490	Indigent Health Care Funds	52,836,636	100,303,260	137,786,508	136,179,440
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	1,949,044	140,379,601	133,367,800	72,970,218
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	108,472	6,119,161	9,794,913	200,000
14930	Leisure Services MSTU Funds	14,064,412	28,357,084	38,228,771	26,176,702
14950	Libraries MSTU Funds	4,817,738	6,730,429	7,645,393	8,420,175
14960	Rancho Bonito MSTU Fund	4,407	36,836	61,020	72,086
14970	Transportation Millage Fund	49,013,062	106,954,989	108,661,857	91,844,989
14980	Emergency Medical Millage Fund	8,474,928	29,118,205	31,541,213	23,720,468
14990	Law Enforcement Trust Funds	170,372	995,348	1,051,807	844,017
15010	Land Management Nonexpendable Trust Funds	1,509,984	41,445,657	40,274,252	39,156,005
15250	Eloise CRA Trust-Agency Funds	16,500	699,634	771,805	848,949
15290	Harden Parkway CRA Funds	1,400,000	1,451,763	1,519,283	1,626,255
15310	Building Funds	9,538,354	19,582,163	26,325,352	25,627,219
15350	Affordable Housing Assistance Trust Funds	4,701,495	4,195,000	10,057,559	11,368,404
15550	Hurricane Irma Fund	735,805	2,000,000	2,000,000	0
16000	Street Lighting Districts	2,629,645	3,025,104	3,245,017	3,245,017
18000	Stormwater MSTU	1,959,239	10,296,353	11,517,686	8,557,700
Debt Service Funds					
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	5,393,750	9,251,954	9,324,165	9,380,915
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	1,999,640	3,823,749	3,847,616	3,852,636
23800	Promissory Note 2020A	648,286	4,418,355	4,643,247	4,875,325
24000	Promissory Revenue Note, Series 2020 C	611,320	10,812,113	10,729,595	10,713,242
Capital Funds					
30200	Drainage and Water Quality Fund	4,202,184	7,440,487	2,007,587	422,082
30800	General Capital Improvement Funds	8,724,268	50,281,351	97,818,790	25,501,751
30900	2019 Capital Improvement Project Fund	17,849,189	8,897,717	496,398	0
31200	Environmental Land Acquisition Funds	472,333	3,030,415	2,854,777	923,877
31900	Northeast Polk Roadway Fund	5,991,330	3,621,532	0	0
Enterprise Funds					
41010	Solid Waste Funds	10,553,622	127,513,220	114,303,897	101,200,054
41110	Landfill Closure Funds	108,348	86,404,741	80,022,828	83,154,472
41210	Universal Solid Waste Collection Funds	29,438,092	46,183,600	42,927,651	42,964,226
41310	Community Cleanup Funds	312,500	15,800	0	0
42010	Utilities Operating Funds	80,167,565	125,556,678	157,333,354	150,850,868
42110	Utilities Capital Expansion Funds	11,023,616	61,093,259	76,860,910	71,953,296
42432	Utilities Bonds	28,546,453	20,937,947	9,941,444	1,758,971
43110	Rohr Home Fund	4,533,595	5,611,778	4,847,965	5,103,389
Internal Service Funds					
50100	Fleet Maintenance Funds	7,977,154	11,489,506	12,179,973	11,876,225
50300	Employee Health Insurance Fund	73,165,422	91,352,336	94,068,118	98,632,307
51500	Fleet Replacement Funds	6,619,231	29,232,584	34,966,166	32,962,473
52000	Information Technology Fund	11,549,592	14,608,428	16,940,544	16,595,325
Total Funds		1,037,057,650	2,132,844,075	2,436,087,123	2,111,505,571

FY 22/23 ADOPTED BUDGET**OPERATING EXPENDITURES**

	Actual <u>FY 20/21</u>	Budget <u>FY 21/22</u>	Adopted <u>FY 22/23</u>	Plan <u>FY 23/24</u>
General Fund	348,732,263	388,090,587	418,397,308	441,497,415
Gas Tax Fund	15,599,744	33,742,240	63,352,204	85,764,670
Fire Rescue Funds	49,339,110	56,352,885	60,947,375	62,353,951
Indigent Health Care Funds	51,726,659	64,246,106	77,040,602	80,081,222
Other Special Revenue Funds	195,834,705	349,485,591	457,135,387	291,628,178
Debt Service Funds	8,652,996	15,430,284	15,437,162	15,438,504
Capital Funds	37,233,850	63,690,179	83,742,454	14,547,749
Landfill Funds	35,545,678	62,317,569	64,126,415	48,672,637
Utilities Fund	98,371,407	124,747,992	125,369,782	115,327,551
Rohr Home Fund	4,533,595	4,993,127	4,847,965	5,103,389
Total :	845,570,007	1,163,096,560	1,370,396,654	1,160,415,266

Excludes: Reserves, Indirects, InKinds, Transfers, CRAs, and Internal Service Funds

FY 22/23 ADOPTED BUDGET**OPERATING REVENUES**

	Actual <u>FY 20/21</u>	Budget <u>FY 21/22</u>	Adopted <u>FY 22/23</u>	Plan <u>FY 23/24</u>
General Fund	384,520,004	374,970,044	423,041,769	447,882,670
Gas Tax Fund	37,485,076	41,338,437	36,280,481	36,142,533
Fire Rescue Funds	49,750,598	50,813,436	55,083,702	57,764,120
Indigent Health Care Funds	63,392,796	56,505,466	70,544,751	72,565,598
Other Special Revenue Funds	238,499,318	262,608,214	288,905,742	258,219,401
Debt Service Funds	6,421,970	6,439,795	6,442,803	6,443,880
Capital Funds	4,003,260	3,789,856	2,879,375	2,871,933
Landfill Funds	47,760,648	51,590,883	51,781,142	55,564,932
Utilities Fund	105,773,932	95,566,109	107,581,850	111,415,430
Rohr Home Fund	4,244,778	5,133,288	4,191,069	4,312,608
Total :	941,852,380	948,755,528	1,046,732,684	1,053,183,105

Excludes:

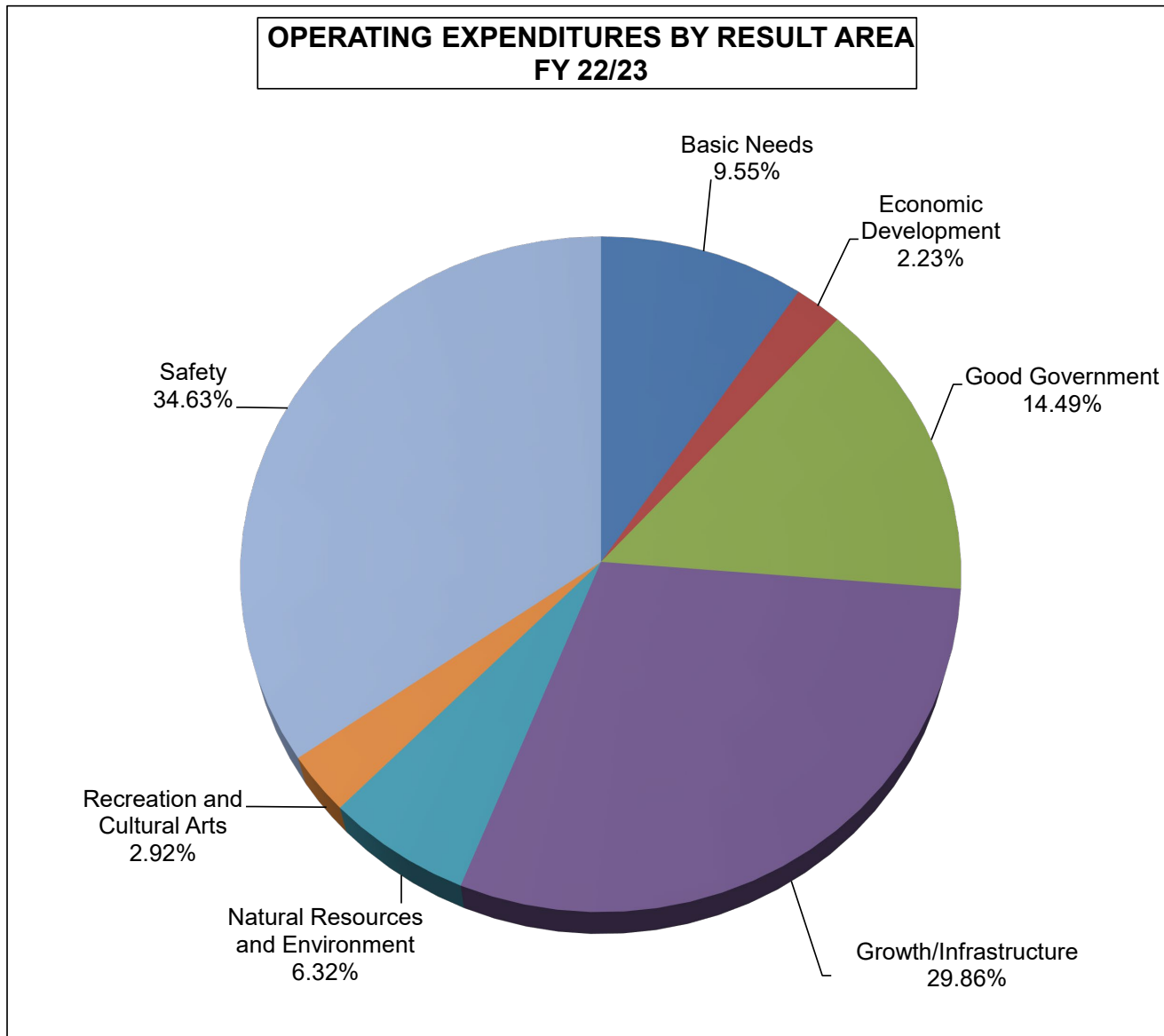
Cash/Fund Balance Forward, Indirects, InKinds, Transfers, CRAs, and Internal Service Funds

Commercial Paper, Interfund Loans, and Bond Proceeds:

FY 20/21 - \$0; FY 21/22 - \$0; FY 22/23 - \$0; FY 23/24 - \$0

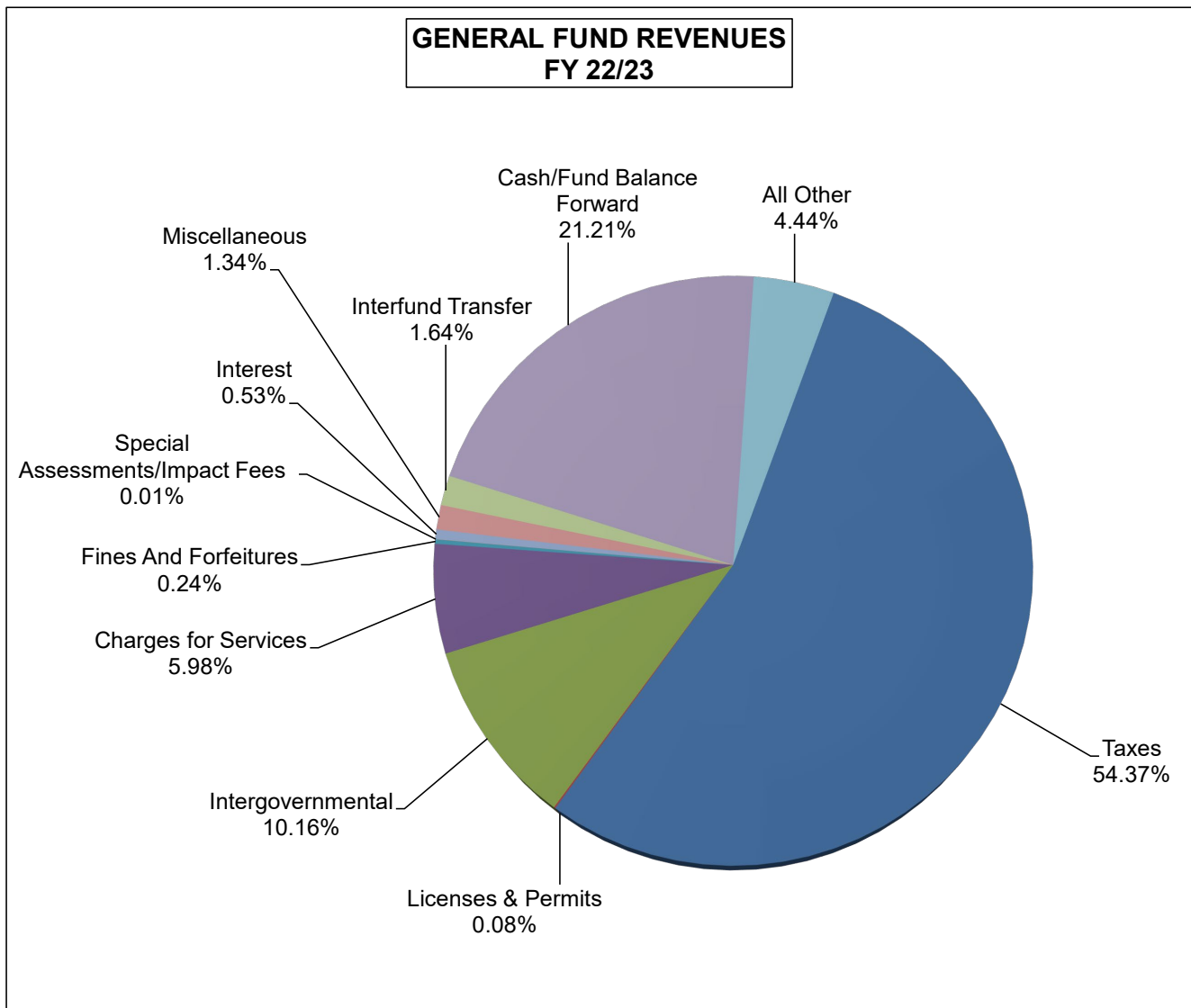
**FY 22/23 ADOPTED BUDGET
OPERATING EXPENDITURES BY RESULT AREA**

	<u>Actual FY 20/21</u>	<u>Budget FY 21/22</u>	<u>Adopted FY 22/23</u>	<u>Plan FY 23/24</u>
Basic Needs	62,970,142	76,418,765	130,932,951	134,147,201
Economic Development	13,404,788	21,397,266	30,518,084	24,166,384
Good Government	119,862,296	175,137,827	198,564,329	139,749,232
Growth/Infrastructure	235,680,657	333,692,260	409,215,921	375,638,546
Natural Resources and Environment	43,009,288	79,379,287	86,566,572	65,439,962
Recreation and Cultural Arts	18,421,192	32,655,377	39,998,120	22,574,671
Safety	352,221,644	444,415,778	474,600,677	398,699,270
Total:	845,570,007	1,163,096,560	1,370,396,654	1,160,415,266



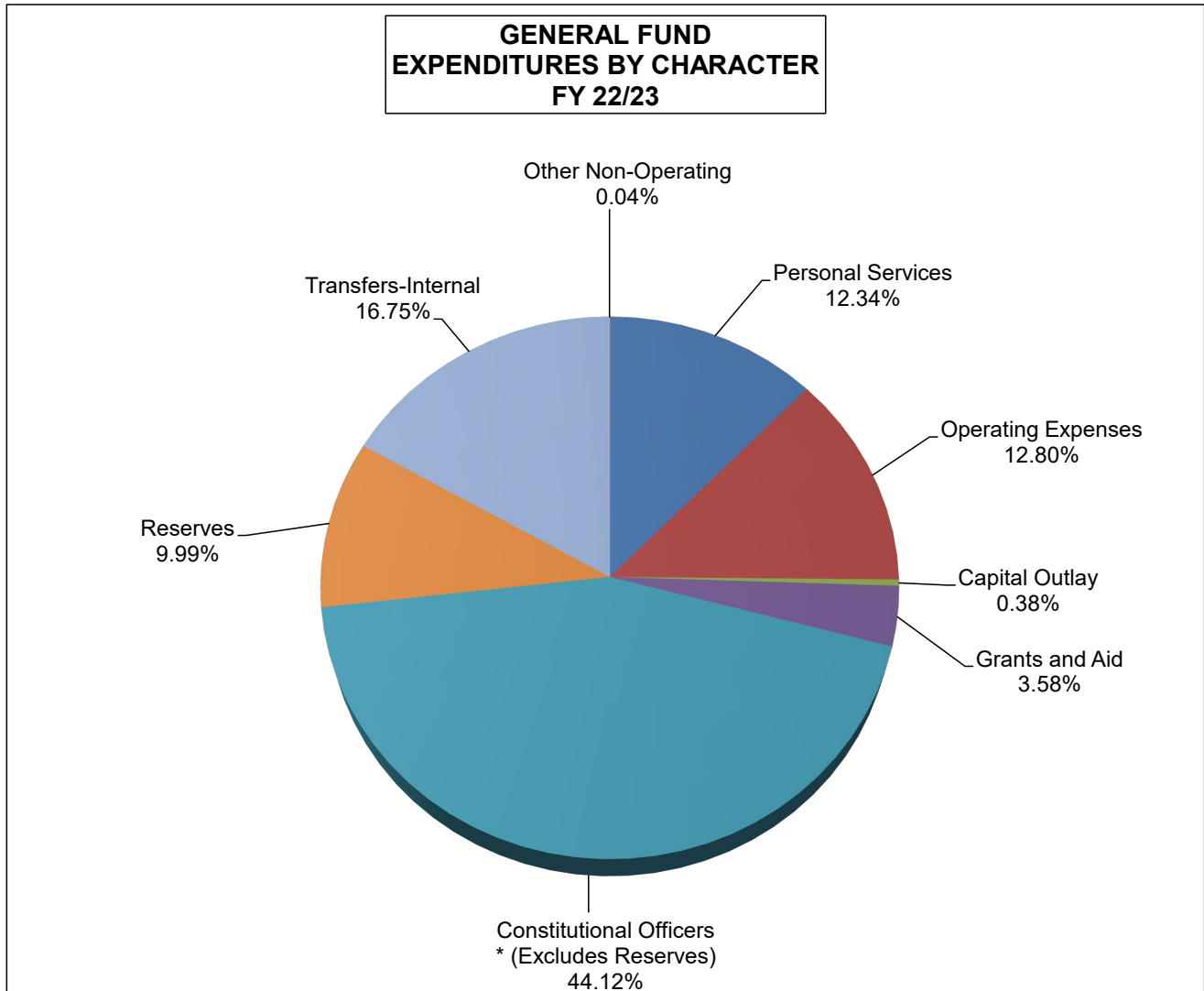
FY 22/23 ADOPTED BUDGET GENERAL FUND REVENUES

	<u>Actual</u> <u>FY 20/21</u>	<u>Budget</u> <u>FY 21/22</u>	<u>Adopted</u> <u>FY 22/23</u>	<u>Plan</u> <u>FY 23/24</u>
Taxes	263,641,540	269,885,839	306,472,436	327,137,326
Licenses & Permits	662,549	456,502	458,867	458,867
Intergovernmental	55,456,640	49,565,702	57,259,503	60,425,442
Charges for Services	36,290,324	31,789,521	33,707,321	33,711,535
Fines And Forfeitures	1,709,355	1,666,402	1,358,136	1,364,840
Special Assessments/Impact Fees	19,952	19,316	53,496	42,951
Interest	857,652	3,009,596	3,003,365	3,003,365
Miscellaneous	4,525,169	5,717,168	7,563,946	7,490,383
Interfund Transfer	9,475,196	10,700,755	9,239,819	6,645,055
Cash/Fund Balance Forward	0	94,197,851	119,550,083	82,469,878
All Other	28,700,860	25,848,485	24,988,111	26,006,920
Total:	401,339,237	492,857,137	563,655,083	548,756,562



**FY 22/23 ADOPTED BUDGET
GENERAL FUND
EXPENDITURES BY CHARACTER**

	Actual FY 20/21	Budget FY 21/22	Adopted FY 22/23	Plan FY 23/24
Personal Services	58,809,080	64,982,966	69,568,968	71,667,736
Operating Expenses	52,635,312	66,459,660	72,164,412	70,923,120
Capital Outlay	423,647	2,289,977	2,116,202	1,053,800
Grants and Aid	12,597,674	18,412,595	20,162,662	21,559,882
Constitutional Officers * (Excludes Reserves)	222,149,786	234,922,669	248,693,530	270,537,897
Reserves	0	52,616,073	56,331,524	96,769,004
Transfers-Internal	35,238,827	52,965,197	94,404,785	16,032,123
Other Non-Operating	86,618	208,000	213,000	213,000
Total:	381,940,944	492,857,137	563,655,083	548,756,562



GENERAL FUND REVENUE SUMMARY

	ADOPTED FY 22/23	PLAN FY 23/24
Ad Valorem Taxes	255,922,791	275,117,000
General Revenues		
Interest	2,766,000	2,766,000
Delinquent Ad Valorem Taxes	750,000	750,000
Public Service Tax	40,714,720	42,384,024
Communications Service Tax	7,944,925	7,746,302
Solid Waste Franchise Fee	250,000	250,000
State Revenue Sharing	11,540,275	12,490,674
Sales Tax Non-County Wide	44,157,083	46,372,623
Mobile Home Licenses	305,000	305,000
Intergovernmental	668,765	668,765
Charges for Services	950,000	950,000
Fines and Forfeitures	120,000	120,000
Miscellaneous Revenue	15,000	15,000
Indirect Reimburse-Cost Plan	14,404,467	14,340,014
GENERAL REVENUES TOTAL	124,586,235	129,158,402
PROGRAM REVENUES BY UNIT		
<u>Polk County Commissioners</u>		
Board of County Commissioners Division		
0343 Driver Education Trust Fund	500,000	500,000
0386 General County Administration	800	800
0458 Efficiency Committee	500,000	0
0460 Predisposition of Juveniles	148,088	148,088
1623 Rancho Bonito	30,000	30,000
Polk County Commissioners Total	1,178,888	678,888
County Manager		
<u>County Manager</u>		
Community and Small Business Assistance		
County Manager Administration		
0279 County Manager Administration	83,319	83,319
Economic Development		
1714 Economic Development and Business Incentives	4,102,519	4,160,389
1081 Economic Development Reserves/Transfers	2,202,428	2,208,854
Equity Office		
Equity Office		
1713 Small, Women, and Minority Business Assistance	50,000	50,000

GENERAL FUND REVENUE SUMMARY

	ADOPTED FY 22/23	PLAN FY 23/24
Office of Equal Opportunity		
0056 Equal Opportunity	5,753	2,500
Office of Supplier Diversity		
0184 Supplier Diversity	5,000	5,000
Planning & Development		
Building		
0031 Building Division	1,175,300	1,175,300
Land Development		
0440 Land Development	1,601,475	1,601,475
Long-Range Planning		
Planning & Development Admin		
0109 Planning & Development Admin	5,000	5,000
County Manager Total	9,230,794	9,291,837
<u>Infrastructure Group</u>		
Facilities Management		
0299 Building Maintenance	2,221,840	2,221,840
Parks and Natural Resources		
0069 Mosquito Control	9,500	9,500
0071 Invasive Plant Management	699,200	699,200
0102 History Center	93,918	42,370
0367 County Wide Library Grants	203,775	164,564
1162 Water Resources	4,955	4,955
Real Estate Services		
0193 Real Estate Services	105,000	105,000
Roads and Drainage		
0064 Roads and Drainage Projects/In-Kind	55,478	55,478
0065 Street Lighting	34,180	23,635
0281 Roads and Drainage Trust Reserves/Indirects/Debt Service	230,000	230,000
Infrastructure Group Total	3,657,846	3,556,542
<u>Public Safety Group</u>		
Code Enforcement & Demolition		
0034 Code Enforcement & Demolition	2,594,542	2,216,227
County Probation		
0043 County Probation	950,000	950,000
1717 County Pre-trial Services	143,157	143,157
Fire Rescue Div		
Emergency Medical Svcs		
1243 Emergency Medical Services	30,031,934	30,031,934

GENERAL FUND REVENUE SUMMARY

	<u>ADOPTED</u> <u>FY 22/23</u>	<u>PLAN</u> <u>FY 23/24</u>
Fire Rescue		
0047 Medical Examiner	160,000	160,000
Public Safety Group Total	33,879,633	33,501,318
<u>Support/Human Services Group</u>		
Cooperative Extension Svcs		
1363 Cooperative Extension Service	217,947	229,210
Health and Human Services		
Healthy Families		
0046 Healthy Families Polk	2,500	2,500
Indigent Health Care		
0143 County Alcohol and Other Drug Abuse Trust Fund	22,400	22,400
1707 Contributions - Holiday Baskets	1,200	1,200
Budget & Management Services		
0004 Budget and Management Services	65,882	65,882
Communications		
0005 Communications	17,197	18,397
0313 PGTV	64,000	64,000
Procurement		
0131 Procurement	164,500	152,500
Risk Management		
0133 Claims Management	300,000	300,000
Support/Human Services Group Total	855,626	856,089
BoCC Program Total	48,802,787	47,884,674
Constitutional Officers Other		
<u>Constitutional Officers</u>		
Clerk of the Circuit Court	948,517	948,517
Courts	3,510,541	3,190,151
Property Appraiser	200,000	200,000
Sheriff	8,231,453	8,231,453
State Attorney	150,000	150,000
Supervisor of Elections	5,294,592	6,377,854
Tax Collector	2,340,989	4,152,437
Constitutional Officers Total	20,676,092	23,250,412
Available Revenue Total	448,865,405	474,287,988
Interfund Transfer	8,258,632	6,249,055
Cash/Fund Balance Forward (Excludes Program Amounts)	105,408,546	67,097,019
Total General Fund Budget	563,655,083	548,756,562

GENERAL FUND EXPENDITURE SUMMARY

	<u>ADOPTED</u> <u>FY 22/23</u>	<u>PLAN</u> <u>FY 23/24</u>
PROGRAM EXPENDITURES BY UNIT		
<u>Polk County Commissioners</u>		
Board of County Commissioners Division		
0343 Driver Education Trust Fund	500,000	500,000
0382 Board of County Commissioners Administration	726,949	745,162
0385 County Audit	325,000	325,000
0386 General County Administration	121,461,399	46,643,900
0458 Efficiency Committee	500,000	0
1623 Rancho Bonito	30,000	30,000
Polk County Commissioners Total	123,543,348	48,244,062
<u>County Attorney</u>		
County Attorney Division		
0020 County Attorney	2,230,498	2,273,613
County Attorney Total	2,230,498	2,273,613
<u>County Manager</u>		
<u>Community and Small Business Assistance</u>		
County Manager Division		
0279 County Manager Administration	1,590,928	1,568,153
Economic Development		
1714 Economic Development and Business Incentives	4,602,519	4,660,389
1081 Economic Development Reserves/Transfers	2,194,913	2,200,163
1665 Economic Development Contributions	110,000	110,000
Equity Office		
Equity Office		
1713 Small, Women, and Minority Business Assistance	50,000	50,000
Office of Equal Opportunity		
0056 Equal Opportunity	275,448	279,289
Office of Supplier Diversity		
0184 Supplier Diversity	229,956	236,850
Planning & Development		
Building		
0031 Building Division	483,154	489,592
Land Development		
0440 Land Development	3,813,226	3,902,437
Long-Range Planning		
Planning & Development Admin		
0103 Transportation Planning Org.	90,385	94,720
0109 Planning & Development Admin	835,407	857,972
County Manager Total	14,275,936	14,449,565

GENERAL FUND EXPENDITURE SUMMARY

	<u>ADOPTED</u> <u>FY 22/23</u>	<u>PLAN</u> <u>FY 23/24</u>
<u>Infrastructure Group</u>		
Facilities Management		
0092 Leases	382,247	382,247
0112 Architectural Services	732,729	749,456
0114 Facilities Administration	453,561	463,833
0299 Building Maintenance	21,553,064	21,761,039
Parks and Natural Resources		
0067 Parks and Natural Resources Administration	620,030	634,633
0069 Mosquito Control	2,140,620	2,048,030
0071 Invasive Plant Management	1,521,943	1,530,844
0102 History Center	888,211	904,741
0367 County Wide Library Grants	203,775	164,564
1162 Water Resources	1,256,085	1,277,329
Real Estate Services		
0193 Real Estate Services	640,341	598,883
Roads and Drainage		
0064 Roads and Drainage Projects/In-Kind	30,000	30,000
0065 Street Lighting	34,180	23,635
0281 Roads and Drainage Trust Reserves/Indirects/Debt Service	25,478	25,478
1163 Drainage	1,710,980	1,725,335
Infrastructure Group Total	32,388,244	32,515,047
<u>Public Safety Group</u>		
Code Enforcement & Demolition		
0034 Code Enforcement & Demolition	4,796,140	4,495,898
Court Services		
0043 County Probation	4,183,940	4,297,178
1717 County Pre-trial Services	1,945,706	2,010,242
Emergency Management		
0185 Emergency Management & Operations	464,367	436,083
1242 Radio Services	704,000	114,000
Fire Rescue Division		
Emergency Medical Svcs		
0039 EMS Administration	1,073,214	1,122,429
1243 Emergency Medical Services	41,975,497	42,488,633
Fire Rescue		
0047 Medical Examiner	1,706,574	1,705,469
0158 Fire Rescue Operations	5,847,805	5,868,294
Public Safety Group Total	62,697,243	62,538,226

GENERAL FUND EXPENDITURE SUMMARY

	<u>ADOPTED</u> <u>FY 22/23</u>	<u>PLAN</u> <u>FY 23/24</u>
<u>Support/Human Services Group</u>		
Cooperative Extension Svcs		
1363 Cooperative Extension Service	887,557	907,486
Health and Human Services		
Health and Human Services Admin		
0130 Volunteer Polk	141,629	145,464
0136 Health and Human Services Administration	567,961	579,089
0183 Transit Services Support	3,010,635	2,968,622
Healthy Families		
0046 Healthy Families Polk	904,604	932,449
Indigent Health Care		
0143 County Alcohol and Other Drug Abuse Trust Fund	22,400	22,400
1411 Burials and Cremations	212,362	213,729
1707 Contributions - Holiday Baskets	1,200	1,200
Veterans Services		
0041 Veterans Services	614,869	630,891
Budget & Management Services		
0004 Budget and Management Services	1,323,522	1,398,164
Communications		
0005 Communications	1,133,277	1,095,945
0313 PGTV	934,424	836,399
Equity and Human Resources Admin		
1664 Equity and Human Resources	378,407	387,818
Human Resources		
0128 Benefits	165,748	169,816
0129 Employment Services	714,227	735,527
0408 Organization & Talent Development	608,291	620,592
1552 Employee Relations	209,243	214,632
Information Technology		
0372 IT CIP	185,392	0
Procurement		
0131 Procurement	1,378,364	1,401,119
Risk Management		
0133 Claims Management	5,331,094	5,434,519
0134 Safety	238,627	243,768
0135 General Insurance	4,007,409	4,114,695
0138 Occupational/Employee Health Services	383,148	395,989
0301 Risk Management Admin	152,089	154,476
Support/Human Services Group Total	23,506,479	23,604,789
BoCC Program Total	258,641,748	183,625,302

GENERAL FUND EXPENDITURE SUMMARY

	<u>ADOPTED</u> <u>FY 22/23</u>	<u>PLAN</u> <u>FY 23/24</u>
Constitutional Officers Other		
<u>Constitutional Officers</u>		
Clerk of the Circuit Court	6,487,233	6,707,523
Courts	6,025,901	6,082,564
Property Appraiser	8,974,072	9,415,347
Public Defender	1,223,540	997,749
Sheriff	209,950,871	229,222,112
State Attorney	1,398,348	1,481,977
Supervisor of Elections	5,294,592	6,377,854
Tax Collector	13,317,864	15,943,110
Constitutional Officers Total	252,672,421	276,228,236
Reserves (Excludes Program Reserves)	52,340,914	88,903,024
Total General Fund Budget	563,655,083	548,756,562

BUDGET SUMMARY
POLK COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 2022-2023
THE PROPOSED OPERATING EXPENDITURES OF POLK COUNTY BOARD OF COUNTY
COMMISSIONERS ARE 20.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

Millage Per \$1,000

County Wide:

General Fund (GF)	5.2420
Transportation (TRANS)	1.2000
Emergency Medical (EM)	0.2500
Total	6.6920

Millage Per \$1,000

Non-County Wide:

Parks MSTU (PK MSTU)	0.5450
Library MSTU (LIB MSTU)	0.2046
Stormwater MSTU (SW MSTU)	0.0970
Rancho Bonito MSTU (RB MSTU)	9.1272
Total	9.9738

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Total All Funds
Cash Balance Brought Forward	119,550,083	596,584,429	12,831,043	24,048,249	299,422,599	46,126,487	1,098,562,890
Estimated Revenues							
Ad Valorem Taxes GF	5.2420	255,922,791	-	-	-	-	255,922,791
Ad Valorem Taxes EM	0.2500	-	12,205,399	-	-	-	12,205,399
Ad Valorem Taxes PK MSTU	0.5450	-	15,629,839	-	-	-	15,629,839
Ad Valorem Taxes LIB MSTU	0.2046	-	5,867,642	-	-	-	5,867,642
Ad Valorem Taxes SW MSTU	0.0970	-	2,781,825	-	-	-	2,781,825
Ad Valorem Taxes RB MSTU	9.1272	-	8,685	-	-	-	8,685
Ad Valorem Taxes TRANS	1.2000	-	58,585,912	-	-	-	58,585,912
Delinquent Ad Val Tax	750,000	-	-	-	-	-	750,000
Tourism Tax	-	21,188,477	-	-	-	-	21,188,477
9th Cent Gas Tax	-	2,436,472	-	-	-	-	2,436,472
Local Opt Gas Tax Fuel	-	13,559,542	-	-	-	-	13,559,542
2nd Local Option Gas Tax	-	8,569,872	-	-	-	-	8,569,872
1/2 Cent Sales Surtax	-	67,971,090	-	-	-	-	67,971,090
Local Business Tax	1,140,000	-	-	-	-	-	1,140,000
Haz. Waste-Gross Receipts Tax	-	95,000	-	-	-	-	95,000
Public Service Tax	40,714,720	-	-	-	-	-	40,714,720
Communications Service Tax	7,944,925	-	-	-	-	-	7,944,925
Licenses and Permits	458,867	11,686,350	-	-	-	-	12,145,217
Intergovernmental Revenues	57,259,503	77,695,735	6,395,000	2,700,000	-	-	144,050,238
Charges for Services	33,707,321	44,874,802	-	-	-	-	78,582,123
Fines and Forfeitures	1,358,136	500,000	-	-	-	-	1,858,136
Miscellaneous Revenue	10,620,807	107,794,481	47,803	179,375	17,573,271	5,441,442	141,657,179
Transfers	9,239,819	43,216,235	9,270,777	76,249,928	23,261,389	375,000	161,613,148
Indirects/Inkind	14,404,467	5,065,228	-	-	-	-	19,469,695
Other Non Revenues	10,583,644	-	-	-	-	-	10,583,644
Enterprise Revenues	-	-	-	-	145,980,790	-	145,980,790
Internal Service Funds	-	-	-	-	-	106,211,872	106,211,872
Total Revenues/Other Financing Sources	444,105,000	499,732,586	15,713,580	79,129,303	186,815,450	112,028,314	1,337,524,233
Total Estimated Revenues	563,655,083	1,096,317,015	28,544,623	103,177,552	486,238,049	158,154,801	2,436,087,123
Expenditures/Expenses							
General Government Services	205,015,269	13,579,801	7,994,437	48,324,286	515,939	112,226,326	387,656,058
Public Safety	267,704,192	158,798,704	5,393,250	18,832,029	-	1,869,657	452,597,832
Physical Environment	5,996,595	77,102,154	-	3,738,237	215,565,943	-	302,402,929
Transportation	3,074,815	238,146,942	2,049,475	12,860,000	-	-	256,131,232
Economic Environment	1,924,869	61,708,031	-	-	-	-	63,632,900
Court Related	16,072,991	-	-	-	-	-	16,072,991
Human Services	6,442,842	122,660,313	-	-	4,847,965	-	133,951,120
Culture/Recreation	1,091,986	43,930,222	-	-	-	-	45,022,208
Total Expenditures/Expenses	507,323,559	715,926,167	15,437,162	83,754,552	220,929,847	114,095,983	1,657,467,270
Reserves	56,331,524	380,390,848	13,107,461	19,423,000	265,308,202	44,058,818	778,619,853
Total Appropriated Expenditures and Reserves	563,655,083	1,096,317,015	28,544,623	103,177,552	486,238,049	158,154,801	2,436,087,123

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Polk County Commissioners								
Board of County Commissioners Division								
0343	Driver Education Trust Fund	500,000	0	0	0	0	0	500,000
0382	Board of County Commissioners Administration	726,949	0	0	0	0	0	726,949
0385	County Audit	325,000	0	0	0	0	0	325,000
0386	General County Administration	121,461,399	0	0	0	0	0	121,461,399
0389	Eloise CRA	0	742,520	0	0	0	0	742,520
0422	Polk Harden Parkway	0	1,519,283	0	0	0	0	1,519,283
0458	Efficiency Committee	500,000	0	0	0	0	0	500,000
1623	Rancho Bonito	30,000	60,553	0	0	0	0	90,553
Sub Total Board of County Commissioners Division		123,543,348	2,322,356	0	0	0	0	125,865,704
Sub Total Polk County Commissioners		123,543,348	2,322,356	0	0	0	0	125,865,704
County Attorney								
County Attorney Division								
0020	County Attorney	2,230,498	0	0	0	0	0	2,230,498
Sub Total County Attorney Division		2,230,498	0	0	0	0	0	2,230,498
Sub Total County Attorney		2,230,498	0	0	0	0	0	2,230,498
County Manager Others								
County Manager								
Community and Small Business Assistance								
County Manager Division								
0279	County Manager Administration	1,590,928	0	0	0	0	0	1,590,928
Sub Total County Manager Division		1,590,928	0	0	0	0	0	1,590,928

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Economic Development								
1714	Economic Development and Business Incentives	4,602,519	0	0	0	0	0	4,602,519
1081	Economic Development Reserves/Transfers	2,194,913	0	0	0	0	0	2,194,913
1665	Economic Development Contributions	110,000	0	0	0	0	0	110,000
Sub Total Economic Development								
		6,907,432	0	0	0	0	0	6,907,432
Equity Office								
Office of Equal Opportunity								
0056	Equal Opportunity	275,448	0	0	0	0	0	275,448
Sub Total Office of Equal Opportunity		275,448	0	0	0	0	0	275,448
Equity Office								
1713	Small, Women, and Minority Business Assistance	50,000	0	0	0	0	0	50,000
Sub Total Equity Office		555,404	52,802	0	0	0	0	608,206
Office of Supplier Diversity								
0184	Supplier Diversity	229,956	52,802	0	0	0	0	282,758
Sub Total Office of Supplier Diversity		229,956	52,802	0	0	0	0	282,758
Sub Total Equity Office		555,404	52,802	0	0	0	0	608,206
Tourism/Sports Marketing								
0310	Tourism Prof. Sports Facilities	0	8,480,629	0	0	0	0	8,480,629
0311	Tourism Reserves/Transfers	0	6,700,003	0	0	0	0	6,700,003
0312	Tourism CIP Projects	0	2,500,000	0	0	0	0	2,500,000
0399	Tourism Development	0	13,303,982	0	0	0	0	13,303,982
0405	Tourism 5th Penny Activities/Commitments	0	5,909,100	0	0	0	0	5,909,100
0406	Visitor Services/Outpost 27	0	1,615,854	0	0	0	0	1,615,854
Sub Total Tourism/Sports Marketing		0	38,509,568	0	0	0	0	38,509,568
Sub Total County Manager		9,053,764	38,562,370	0	0	0	0	47,616,134
Planning & Development								

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Building								
0031	Building Division	483,154	25,932,192	0	0	0	0	26,415,346
Sub Total Building		483,154	25,932,192	0	0	0	0	26,415,346
Land Development								
0440	Land Development	3,813,226	0	0	0	1,202,220	0	5,015,446
Sub Total Land Development		3,813,226	0	0	0	1,202,220	0	5,015,446
Long-Range Planning								
Planning & Development Admin								
0103	Transportation Planning Org.	90,385	1,917,736	0	0	0	0	2,008,121
0109	Planning & Development Admin	835,407	0	0	0	0	0	835,407
Sub Total Planning & Development Admin		925,792	1,917,736	0	0	0	0	2,843,528
Sub Total Planning & Development		5,222,172	27,849,928	0	0	1,202,220	0	34,274,320
Sub Total County Manager Others		14,275,936	66,412,298	0	0	1,202,220	0	81,890,454
Infrastructure Group								
Facilities Management								
0092	Leases	382,247	0	0	0	0	0	382,247
0112	Architectural Services	732,729	0	0	0	0	0	732,729
0114	Facilities Administration	453,561	0	0	0	0	0	453,561
0299	Building Maintenance	21,553,064	0	0	0	0	0	21,553,064
0349	Facilities Management CIP Projects	0	10,249,931	0	55,779,263	0	0	66,029,194
Sub Total Facilities Management		23,121,601	10,249,931	0	55,779,263	0	0	89,150,795

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Fleet Management								
0111	Fleet Maintenance Reserves & Indirects	0	0	0	0	0	2,968,424	2,968,424
0152	Vehicle Renewal/Replacement	0	0	0	0	0	9,543,501	9,543,501
0153	Vehicle Availability	0	0	0	0	0	6,443,951	6,443,951
0154	Fuel Management	0	0	0	0	0	272,600	272,600
0156	Stand-By Generator Availability	0	0	0	0	0	1,449,250	1,449,250
0361	Fleet Replacement Reserves/Transfers	0	0	0	0	0	25,422,665	25,422,665
1553	City of Auburndale Fleet Maintenance	0	0	0	0	0	582,462	582,462
1554	City of Lake Wales Fleet Maintenance	0	0	0	0	0	353,659	353,659
1555	City of Ft. Meade Fleet Maintenance	0	0	0	0	0	109,627	109,627
Sub Total Fleet Management								
		0	0	0	0	0	47,146,139	47,146,139
Parks and Natural Resources								
0035	Parks Maintenance	0	10,630,447	0	0	0	0	10,630,447
0036	Recreation Activities	0	2,389,286	0	0	0	0	2,389,286
0067	Parks and Natural Resources Administration	620,030	12,520	0	0	0	0	632,550
0069	Mosquito Control	2,140,620	101,376	0	0	0	0	2,241,996
0071	Invasive Plant Management	1,521,943	0	0	0	0	0	1,521,943
0072	Environmental Land Acquisition (CIP)	0	50,000	0	1,950,237	0	0	2,000,237
0078	Environmental Lands Mgmt.	0	2,476,625	0	0	0	0	2,476,625
0095	Lake & River Enhancement	0	3,380,209	0	0	0	0	3,380,209
0102	History Center	888,211	10,000	0	0	0	0	898,211
0211	Natural Resources CIP	0	9,875,577	0	200,000	0	0	10,075,577
0226	Natural Resources Reserves/Oth	0	10,179,289	0	0	0	0	10,179,289
0334	Environmental Lands Mgmt Reserves/Other	0	38,120,513	0	0	0	0	38,120,513
0335	Environmental Lands Acqui. Reserves/Transfers	0	0	0	904,540	0	0	904,540
0364	County Wide Library System	0	5,334,342	0	0	0	0	5,334,342
0367	County Wide Library Grants	203,775	550,000	0	0	0	0	753,775
0368	Parks & Recreation CIP	0	15,886,886	0	0	0	0	15,886,886
0369	Parks & Rec. Impact Fees Operating Admin. and Reserves	0	3,973,833	0	0	0	0	3,973,833
0370	Lake & River Enhancement Reserves	0	440,461	0	0	0	0	440,461
0453	Parks Reserves & Others	0	12,513,507	0	0	0	0	12,513,507
0481	Reserves- Library Fund (151)	0	1,995,602	0	0	0	0	1,995,602

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
1162	Water Resources	1,256,085	2,858,220	0	0	0	0	4,114,305
1322	Library Impact Fee Reserves and Other	0	3,513,359	0	0	0	0	3,513,359
1624	Parks & Recreation Admin	0	317,387	0	0	0	0	317,387
Sub Total Parks and Natural Resources		6,630,664	124,609,439	0	3,054,777	0	0	134,294,880
Real Estate Services								
0193	Real Estate Services	640,341	307,424	0	0	0	0	947,765
Sub Total Real Estate Services		640,341	307,424	0	0	0	0	947,765
Roads and Drainage								
0064	Roads and Drainage Projects/In-Kind	30,000	194,439,975	0	14,448,000	0	0	208,917,975
0065	Street Lighting	34,180	3,245,017	0	0	0	0	3,279,197
0202	Traffic	0	5,377,711	0	0	0	0	5,377,711
0281	Roads and Drainage Trust Reserves/Indirects/Debt Service	25,478	25,726,373	0	0	0	0	25,751,851
0328	Roads and Drainage CIP Reserves	0	156,745,915	0	419,587	0	0	157,165,502
0462	CRA Contribution (One-Mill)	0	3,682,769	0	0	0	0	3,682,769
1163	Drainage	1,710,980	0	0	0	0	0	1,710,980
1557	Roads and Drainage Administration	0	1,601,363	0	0	0	0	1,601,363
1558	Roads and Drainage Engineering	0	1,188,662	0	0	0	0	1,188,662
1559	Survey and Mapping	0	1,728,347	0	0	0	0	1,728,347
1560	Inspection and Testing	0	1,403,117	0	0	0	0	1,403,117
1561	Roadway Maintenance	0	18,622,412	0	0	0	0	18,622,412
1710	GIS Asset Management	0	1,212,560	0	0	0	0	1,212,560
Sub Total Roads and Drainage		1,800,638	414,974,221	0	14,867,587	0	0	431,642,446

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Utilities								
0076	Electrical & Mechanical Maintenance	0	0	0	0	15,445,367	0	15,445,367
0077	Utilities Capital Expansion	0	1,040,223	0	0	64,799,654	0	65,839,877
0213	Customer Service	0	0	0	0	2,240,349	0	2,240,349
0214	Infrastructure Information Section	0	0	0	0	2,135,617	0	2,135,617
0216	SCADA	0	0	0	0	1,915,425	0	1,915,425
0280	Utilities Finance	0	0	0	0	2,666,215	0	2,666,215
0320	Utilities Renewal & Replacement CIP	0	0	0	0	21,801,500	0	21,801,500
0326	Utilities Debt Service	0	0	0	0	21,454,440	0	21,454,440
0327	Utilities Reserves/Indirects (Operating Fund)	0	0	0	0	32,085,343	0	32,085,343
0332	Utilities Expansion Reserves/Transfers	0	0	0	0	35,500,338	0	35,500,338
0401	Water Plant Operations	0	0	0	0	6,384,084	0	6,384,084
0402	Wastewater Plant Operations	0	0	0	0	10,129,881	0	10,129,881
0403	Regulatory Affairs	0	0	0	0	3,155,802	0	3,155,802
0412	Utilities - Back Flow/Large Meters	0	0	0	0	925,077	0	925,077
0434	Utilities Operations Admin	0	0	0	0	1,185,554	0	1,185,554
0436	Utilities Department Admin	0	0	0	0	4,928,129	0	4,928,129
0437	Utilities Metering	0	0	0	0	5,186,483	0	5,186,483
0480	Warehouse-Stock and Supply	0	0	0	0	312,501	0	312,501
1222	Underground Maintenance	0	0	0	0	8,584,967	0	8,584,967
1511	Water Resources Enforcement	0	0	0	0	1,206,899	0	1,206,899
1644	Utilities CIP Inspection	0	0	0	0	383,680	0	383,680
1715	Crooked Lake Park Receivership	0	0	0	0	210,000	0	210,000
Sub Total Utilities		0	1,040,223	0	0	242,637,305	0	243,677,528
Waste & Recycling								
0098	Community Clean-Up	195,000	0	0	0	0	0	195,000
0287	Waste Resource Management Reserves/Other	0	0	0	0	172,454,304	0	172,454,304
0288	Waste Resource Management Operations CIP	0	0	0	0	25,194,332	0	25,194,332
1187	Landfill Operations	0	0	0	0	5,078,680	0	5,078,680
1188	Residential Waste Management Collection	0	0	0	0	33,966,946	0	33,966,946
Sub Total Waste & Recycling		195,000	0	0	0	236,694,262	0	236,889,262
Sub Total Infrastructure Group		32,388,244	551,181,238	0	73,701,627	479,331,567	47,146,139	1,183,748,815

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Public Safety Group								
Code Enforcement & Demolition								
0034	Code Enforcement & Demolition	4,796,140	593,160	0	0	0	0	5,389,300
Sub Total Code Enforcement		4,796,140	593,160	0	0	0	0	5,389,300
Court Services								
0043	County Probation	4,183,940	0	0	0	0	0	4,183,940
1717	County Pre-trial Services	1,945,706	0	0	0	0	0	1,945,706
Sub Total County Probation		6,129,646	0	0	0	0	0	6,129,646
Emergency Management								
0185	Emergency Management & Operations	464,367	778,263	0	1,000,000	0	0	2,242,630
0231	Emergency 911 Fund Reserves	0	1,020,752	0	0	0	0	1,020,752
1242	Radio Services	704,000	4,769,179	0	0	0	0	5,473,179
1491	9-1-1 Systems	0	3,943,147	0	0	0	0	3,943,147
1709	Hurricane Irma 2017	0	2,000,000	0	0	0	0	2,000,000
1716	ARP Funding	0	133,367,800	0	0	0	0	133,367,800
Sub Total Emergency Management		1,168,367	145,879,141	0	1,000,000	0	0	148,047,508
Fire Rescue Div								
Emergency Medical Svcs								
0039	EMS Administration	1,073,214	0	0	0	0	0	1,073,214
0180	EMS - Impact Fees	0	1,595,000	0	0	0	0	1,595,000
0359	EMS - Impact Fee Fund Reserves	0	382,447	0	0	0	0	382,447
1243	Emergency Medical Services	41,975,497	7,818,507	0	0	0	0	49,794,004
1708	Emergency Medical Millage CIP	0	23,901,710	0	0	0	0	23,901,710
Sub Total Emergency Medical Svcs		43,048,711	33,697,664	0	0	0	0	76,746,375

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Fire Rescue								
0047	Medical Examiner	1,706,574	0	0	0	0	0	1,706,574
0158	Fire Rescue Operations	5,847,805	52,680,091	0	4,200,000	0	0	62,727,896
0161	Fire Prevention	0	1,533,663	0	0	0	0	1,533,663
0224	Fire Rescue Administration	0	3,700,527	0	0	0	0	3,700,527
0229	Fire Rescue Fund Reserves	0	2,280,822	0	0	0	0	2,280,822
0230	Fire Rescue CIP	0	0	0	6,164,954	0	0	6,164,954
0482	Fire Rescue Impact Fees	0	2,560,798	0	0	0	0	2,560,798
1244	Fire - Support Services	0	2,396,265	0	0	0	0	2,396,265
Sub Total Fire Rescue								
		7,554,379	65,152,166	0	10,364,954	0	0	83,071,499
Sub Total Fire Rescue Div		50,603,090	98,849,830	0	10,364,954	0	0	159,817,874
Sub Total Public Safety Group		62,697,243	245,322,131	0	11,364,954	0	0	319,384,328
Support/Human Services Group								
Human Services								
Cooperative Extension Svcs								
1363	Cooperative Extension Service	887,557	0	0	0	0	0	887,557
Sub Total Cooperative Extension Svcs		887,557	0	0	0	0	0	887,557
Health and Human Services								
Elderly Services								
0052	Rohr Home	0	134,521	0	0	4,847,965	0	4,982,486
Sub Total Elderly Services		0	134,521	0	0	4,847,965	0	4,982,486
Health and Human Services Admin								
0130	Volunteer Polk	141,629	192,984	0	0	0	0	334,613
0136	Health and Human Services Administration	567,961	1,000,000	0	0	0	0	1,567,961
0183	Transit Services Support	3,010,635	164,966	0	0	0	0	3,175,601
Sub Total Health and Human Services Admin		3,720,225	1,357,950	0	0	0	0	5,078,175

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Healthy Families								
0046	Healthy Families Polk	904,604	1,835,771	0	0	0	0	2,740,375
Sub Total Healthy Families		904,604	1,835,771	0	0	0	0	2,740,375
Housing & Neighborhood Dev								
0050	Affordable Housing Program	0	18,794,689	0	0	0	0	18,794,689
0051	Community Improvement Program	0	8,409,489	0	0	0	0	8,409,489
1711	Covid-19 Cares Act	0	1,865,000	0	0	0	0	1,865,000
Sub Total Housing & Neighborhood Dev		0	29,069,178	0	0	0	0	29,069,178
Indigent Health Care								
0053	Indigent Health Care	0	61,649,460	0	0	0	0	61,649,460
0143	County Alcohol and Other Drug Abuse Trust Fund	22,400	0	0	0	0	0	22,400
0146	Indigent Health Care Mandates	0	16,086,182	0	0	0	0	16,086,182
1411	Burials and Cremations	212,362	0	0	0	0	0	212,362
1583	Indigent Healthcare Reserves	0	59,900,961	0	0	0	0	59,900,961
1706	Criminal Justice Grant	0	1,125,000	0	0	0	0	1,125,000
1707	Contributions - Holiday Baskets	1,200	0	0	0	0	0	1,200
1718	Hospital Local Provider	0	40,000,000	0	0	0	0	40,000,000
Sub Total Indigent Health Care		235,962	178,761,603	0	0	0	0	178,997,565
Veterans Services								
0041	Veterans Services	614,869	0	0	0	0	0	614,869
Sub Total Veterans Services		614,869	0	0	0	0	0	614,869
Sub Total Health and Human Services		5,475,660	211,159,023	0	0	4,847,965	0	221,482,648
Sub Total Human Services		6,363,217	211,159,023	0	0	4,847,965	0	222,370,205
Support Services								
Budget & Management Services								
0004	Budget and Management Services	1,323,522	29,285	0	0	0	0	1,352,807
Sub Total Budget & Management Services		1,323,522	29,285	0	0	0	0	1,352,807

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Communications								
0005	Communications	1,133,277	200,203	0	0	64,023	44,175	1,441,678
0313	PGTV	934,424	0	0	0	0	0	934,424
Sub Total Communications								
		2,067,701	200,203	0	0	64,023	44,175	2,376,102
Equity and Human Resources Admin								
1664	Equity and Human Resources	378,407	0	0	0	0	0	378,407
Sub Total Equity and Human Resources Admin								
		378,407	0	0	0	0	0	378,407
Human Resources								
0128	Benefits	165,748	0	0	0	0	235,238	400,986
0129	Employment Services	714,227	0	0	0	0	0	714,227
0408	Organization & Talent Development	608,291	0	0	0	0	0	608,291
1552	Employee Relations	209,243	0	0	0	0	0	209,243
Sub Total Human Resources								
		1,697,509	0	0	0	0	235,238	1,932,747
Information Technology								
0087	Records Management	0	0	0	0	0	666,799	666,799
0113	IT Administration	0	0	0	0	0	1,422,127	1,422,127
0120	Telecommunications Services	0	0	0	0	0	2,140,685	2,140,685
0121	Enterprise Resource Planning	0	0	0	0	0	1,633,529	1,633,529
0122	Geographic Information System	0	0	0	0	0	751,117	751,117
0123	Technical Services	0	0	0	0	72,335	8,513,216	8,585,551
0124	Applications Development/Operations	0	42,678	0	0	109,073	1,813,071	1,964,822
0372	IT CIP	185,392	0	0	0	0	0	185,392
Sub Total Information Technology								
		185,392	42,678	0	0	181,408	16,940,544	17,350,022
Procurement								
0131	Procurement	1,378,364	165,978	0	0	94,927	0	1,639,269
Sub Total Procurement								
		1,378,364	165,978	0	0	94,927	0	1,639,269

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Risk Management								
0132	Employee Health Insurance Reserves	0	0	0	0	0	17,510,596	17,510,596
0133	Claims Management	5,331,094	0	0	0	0	0	5,331,094
0134	Safety	238,627	0	0	0	0	0	238,627
0135	General Insurance	4,007,409	0	0	0	0	0	4,007,409
0138	Occupational/Employee Health Services	383,148	0	0	0	0	0	383,148
0140	Employee Health Insurance	0	0	0	0	0	76,180,102	76,180,102
0301	Risk Management Admin	152,089	0	0	0	0	98,007	250,096
Sub Total Risk Management		10,112,367	0	0	0	0	93,788,705	103,901,072
Sub Total Support Services		17,143,262	438,144	0	0	340,358	111,008,662	128,930,426
Sub Total Support/Human Services Group		23,506,479	211,597,167	0	0	5,188,323	111,008,662	351,300,631
Constitutional Officers Other								
Clerk of the Circuit Court								
0012	Accountant, Auditor and Clerk to the BoCC	4,570,083	0	0	0	0	0	4,570,083
0445	Clerk of Court Information Technology	1,917,150	0	0	0	0	0	1,917,150
Sub Total Clerk of the Circuit Court		6,487,233	0	0	0	0	0	6,487,233
Courts								
0261	Court Administration	3,052,633	0	0	0	0	0	3,052,633
0263	Law Library	406,867	0	0	0	0	0	406,867
0267	Teen Court	222,123	0	0	0	0	0	222,123
0269	Pretrial Services	40,000	0	0	0	0	0	40,000
0270	Drug Court	1,675,999	0	0	0	0	0	1,675,999
0273	Justice Assistance Grant (JAG)	0	188,614	0	0	0	0	188,614
0274	DCF Juvenile Substance Abuse	0	146,000	0	0	0	0	146,000
0428	Legal Aid	343,711	0	0	0	0	0	343,711
1060	DUI Court	222,458	0	0	0	0	0	222,458
1451	Post Adjudication Drug Court	62,110	0	0	0	0	0	62,110
Sub Total Courts		6,025,901	334,614	0	0	0	0	6,360,515

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
Property Appraiser								
0014	Property Appraiser	8,974,072	3,286,007	0	0	0	0	12,260,079
Sub Total Property Appraiser		8,974,072	3,286,007	0	0	0	0	12,260,079
Public Defender								
0015	Public Defender	1,223,540	0	0	0	0	0	1,223,540
Sub Total Public Defender		1,223,540	0	0	0	0	0	1,223,540
Sheriff								
0017	Sheriff	209,950,871	1,051,807	0	0	0	0	211,002,678
0457	Sheriff - Impact Fees & CIP	0	9,643,687	0	0	0	0	9,643,687
Sub Total Sheriff		209,950,871	10,695,494	0	0	0	0	220,646,365
State Attorney								
0016	State Attorney	1,398,348	0	0	0	0	0	1,398,348
Sub Total State Attorney		1,398,348	0	0	0	0	0	1,398,348
Supervisor of Elections								
0018	Supervisor of Elections	5,294,592	109,728	0	0	0	0	5,404,320
Sub Total Supervisor of Elections		5,294,592	109,728	0	0	0	0	5,404,320
Tax Collector								
0019	Tax Collector	13,317,864	2,855,982	0	0	515,939	0	16,689,785
Sub Total Tax Collector		13,317,864	2,855,982	0	0	515,939	0	16,689,785
Sub Total Constitutional Officers Other		252,672,421	17,281,825	0	0	515,939	0	270,470,185

PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
0090 Debt Service Program	0	0	28,544,623	0	0	0	28,544,623
0375 Non-Departmental Reserves/Transfers/Indirects	52,340,914	2,200,000	0	18,110,971	0	0	72,651,885
Sub Total	52,340,914	2,200,000	28,544,623	18,110,971	0	0	101,196,508
GRAND TOTAL:	563,655,083	1,096,317,015	28,544,623	103,177,552	486,238,049	158,154,801	2,436,087,123

REVENUES BY CHARACTER AND OBJECT

	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Adopted	FY 23/24 Plan
TAXES				
Ad Valorem Taxes	287,571,949	308,238,548	351,752,093	378,077,250
9th Cent Gas Tax	2,539,314	2,845,406	2,436,472	2,436,472
Local Option Gas Tax	23,063,487	25,778,556	22,129,414	22,129,414
1/2 Cent Sales Surtax	61,228,307	55,020,730	67,971,090	69,670,368
Communications Service Taxes	8,797,454	8,172,766	7,944,925	7,746,302
Other Taxes	55,735,782	49,560,047	63,138,197	64,807,501
TOTAL TAXES	438,936,293	449,616,053	515,372,191	544,867,307
LICENSES & PERMITS				
Building Permits	11,648,916	7,815,845	11,513,555	11,743,826
Franchise Fees (formerly 3130000)	334,230	250,000	250,000	250,000
Other Licenses, Fees And Permits	550,328	381,134	381,662	384,207
TOTAL LICENSES & PERMITS	12,533,474	8,446,979	12,145,217	12,378,033
INTERGOVERNMENTAL REVENUE				
Fed Grant-Gen Gov	147,804	4,589,371	6,511,120	81,891
Oth Pub Safety Grants	42,168,341	4,483,557	1,783,589	0
Oth Phy Env Fed Gt	104,518	595,752	2,404,607	2,000,000
Urb Mass Tran Fed Gt	257,158	359,600	194,804	0
Oth Trans Fed Gt	1,808,670	1,529,751	1,870,371	1,463,355
CD Grant Entit Funds	9,663,372	22,008,208	18,911,619	12,186,062
Oth Econ Env Fed Gt	4,832,617	70,310,282	0	0
Oth Hum Ser Gt	13,401,113	408,283	773,638	778,389
Fed Grant - Cul/Rec	117,987	971,970	1,459,621	53,375
Oth Pub Safety State Gt	36,792	380,000	380,000	0
Landfill Grant	50,689	50,688	50,688	50,688
Aquatic Weed State	215,310	526,200	526,200	526,200
Oth Phys Env State Gt	12,068	421,495	5,321,520	1,966,520
Transportation State Grant	30,856	7,268,282	14,026,573	34,817
Oth Econ Env State Gt	851,107	2,030,000	5,597,559	5,598,404
Oth Hum Ser State Gt	1,511,473	1,779,009	1,866,115	1,709,000
Oth Cul/Rec State Gt	46,325	5,000	355,000	5,000
Oth State Grants	714,839	6,356,716	4,412,241	1,492,000
State Rev Share Pro	18,357,149	17,021,414	18,635,275	19,585,674
Ins Agent County Lic	167,215	94,590	94,590	94,590
Mobile Home Licenses	207,598	305,000	305,000	305,000
Alcoholic Bev Lic	212,059	157,500	157,500	157,500
Racing Tax	446,500	424,175	424,175	424,175
Sales Tax Non-Co Wide	45,188,041	40,126,823	46,157,083	48,372,623
Phosphate Sever Tax	407,640	0	182,011	182,011
Firefighter Sup Comp	108,041	59,000	59,000	59,000
Motor Fuel Tax Rebate	699,099	191,899	677,493	684,268
Constitution Gas Tax	7,426,856	8,389,024	7,126,068	7,126,068
County Gas Tax	3,290,625	3,653,753	3,157,355	3,157,355
Reimbursements-Grts from Local Units	0	560,000	0	0
Payments In Lieu Of Taxes	1,507	0	0	0
Municipality/LAMTD Tax Increment (CRA)	563,314	604,766	629,423	646,727
TOTAL INTERGOVERNMENTAL REVENUE	153,046,683	195,662,108	144,050,238	108,740,692
CHARGES FOR SERVICES				
School Impact Admin Fees	645,410	375,000	750,000	750,000
Art V Recording Fee-I.T.	1,983,860	950,000	950,000	950,000
Earned Fees Sheriff	418,867	410,000	450,000	450,000
Super Of Elec Fees	3,124	0	0	0
Zoning/Land Use Fees	1,710,739	1,348,850	1,647,500	1,647,500
False Fire Alarm Charge:Ord 97-36, 98-01	1,498	0	0	0
911 Fees	3,214,471	2,458,974	2,458,974	2,458,974
BOCC Emer Radio Fees	3,039,836	3,296,681	3,523,440	3,739,656
Municipal Emer Radio Fees	342,128	264,264	301,248	326,352
Ambulance Fees	25,846,018	23,320,940	24,486,987	24,486,987
Water Resources Div. Fees	0	669	669	669
Lake/River Boating Fees	379,956	310,579	344,490	354,825
Reim Welfare Serv	1,275,028	823,941	870,590	907,833

REVENUES BY CHARACTER AND OBJECT

	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Fees,Outside Agencies-Drug Ct(Adult \$30)	6,100	523	14,250	14,250
Other Human Srvs Fees	25,382	28,000	28,000	28,000
Program Fees(\$1500 Adult)	1,645	532	2,318	2,318
Drug Ct Testing Fees(Adult \$30/Juv \$10)	342,644	149,625	501,817	501,817
Drug Ct Assessment Fees(Adult/Juv \$85)	6	0	0	0
DUI Court Fees, established 10/2006	41,000	38,950	30,607	33,558
DUI Surcharge Fees	45,558	29,450	35,610	35,610
Camping Fees	185,244	132,380	141,608	145,856
Other Parks/Rec Fees	559,306	400,955	442,726	455,867
Summer Rec General	75	40,414	34,020	35,041
ATV Park Fees	77,386	35,938	42,964	44,253
Parks-Gun Range Fees	38,073	0	0	0
Fire Review And Inspection	732,590	292,910	292,910	292,910
Ct Costs, \$50 Felony, F.S. 775.083	72,844	57,000	57,000	57,000
Co. Alcohol & Drug Abuse Assess (F.S. 938.23)	22,792	22,000	22,400	22,400
Fees-Education Classes	5,275	4,422	2,214	2,214
Cost Of Supervision Probation	947,567	846,093	950,000	950,000
Court Innovations/Local Requirements	165,653	142,943	143,157	143,157
Legal Aid	165,653	142,943	145,088	145,088
Law Library	165,653	142,943	99,060	99,060
Juvenile Alternative Programs	165,653	142,943	148,088	148,088
\$15 Ord-Ct Facilities	1,638,950	2,001,840	2,001,840	2,001,840
Sub Reg & Insp	512,977	450,000	600,000	600,000
Other Eng Review Fees	32,985	20,000	20,000	20,000
False Secur Alarm Charges:Ord97-36,98-01	130,562	150,000	150,000	150,000
Fees Other	1,323,414	1,157,605	547,606	550,407
TOTAL CHARGES FOR SERVICES	46,265,922	39,990,307	42,237,181	42,551,530
FINES & FORFEITURES				
DSlosberg \$5 Traffic Fine (FS 318.1215)Count Amend Ord 07-014	268,775	500,000	500,000	500,000
Ct Costs-\$20 Crim Traf/Mm,F.S.775.083	177,788	168,826	168,826	168,826
Teen Ct \$3/Case	191,556	215,960	128,964	135,668
Dom. Violence Surcharge FS 988.08, 07/01	85,228	0	0	0
Code Enforce Fines	860,925	655,916	427,500	427,500
Bad Check Service Fee	6,392	0	0	0
Court Fines	614,102	656,150	632,846	642,846
Confiscated Property, est 05/10/10(formerly 3590001)	166,554	0	0	0
TOTAL FINES & FORFEITURES	2,371,320	2,196,852	1,858,136	1,874,840
MISCELLANEOUS REVENUES				
Interest Revenue On Interfund Loans	0	800,000	800,000	800,000
Interest Other	9,895	28,000	28,000	28,000
Int-Bank Accounts	(3,637)	0	0	0
Interest-Grants Only	(298)	50,000	50,000	50,000
Clerk Reg Of Court	0	5,000	5,000	5,000
Interest Tax Collect	26,431	22,789	20,169	20,173
Interest Sheriff	51,947	287,117	292,418	281,611
Pooled Investment Earnings	16,606,475	12,808,779	15,144,695	14,803,789
Treas. Fund-Bond and Agency Earning	262,610	122,130	18,762	13,091
Treas. Fund-Safekeeping Charges, Contra-Treas. Pooled Earnings	(10,736)	0	0	0
Net Increase(Decrease) in Fair Value of Investments	(12,562,866)	0	0	0
Rents	279,108	328,499	295,919	305,919
Parking Garage Fees	147,943	190,000	220,000	220,000
Concessions	30	950	950	950
Scrap Sales	336,209	58,300	38,800	38,800
Surplus Land Sales	123,608	30,000	75,000	75,000
Surplus Furn/Equip/Mach Sale	1,430,156	738,000	350,250	350,250
Insurance/Legal Proceeds	291,963	317,100	1,300,000	1,300,000
Sales-Historical Museum, Outpost 27, & OHV Park	28,130	52,375	52,375	52,375
Refunds	89,915	0	0	0
Grants Program Income	1,740,602	425,000	550,000	550,000
Reimb Loc Gov Agency	8,900,805	644,200	651,169	208,838
Reimb Other	1,174,320	806,109	759,988	738,364
Rev From Other Co. Dept.	23,179	0	0	0
Returned Checks	2,344,561	(2,000)	(2,000)	(2,000)

REVENUES BY CHARACTER AND OBJECT

	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Signs Indivd/Other	71,061	0	0	0
Signal Maintenance	0	1,184,025	1,184,025	1,184,025
Sidewalk Construction Funds	115	0	0	0
\$2.50 For CJ Educ/Trng-FS 318.18(11)C	(10,398)	0	0	0
Rebates,Pcard Annual, Drug,Etc.	3,383,271	5,093,776	5,662,876	5,696,734
Other Miscellaneous Revenues	2,176,458	5,652,380	47,058,934	47,080,193
Unidentified Revenue	943	0	0	0
Interest Subsidy Payments	0	382,158	0	0
Flex Premiums only	563	0	0	0
Sales/Fees - subject to Sales	47	8,883	0	0
Other Cont/Donation	2,400,000	11,942	30,763	20,372
Donations	62,440	62,748	95,597	44,049
Assess Collections Capital(Road/Sew)	19,952	19,316	19,316	19,316
Assess Collections, Other (E.G., Lazy S Utilities)	132,179	139,650	139,650	139,650
Assess Collections Operating	10,119,679	12,129,864	12,165,638	12,423,127
Assessment Collections-Bldg. D	350,747	239,182	0	0
Polk Co Fire Srv Assess	46,357,247	49,465,534	53,660,107	56,343,112
Polk Co Fire Srv Bldg Dept	2,471,928	964,662	988,778	1,003,610
Correctional Impact Fees	2,033,463	1,223,999	1,248,479	1,512,403
Law Enforcement Impact Fees	1,772,645	1,124,214	1,146,699	1,182,224
Fire Rescue Impact Fees	1,762,199	757,150	772,293	787,739
Municipality Impact Fee Receipts - EMS	(77,941)	0	0	0
Municipality Impact Fee Receipts - Correctional	691,284	668,339	668,339	669,687
Co Rd Trans Impact Fees	29,142,812	15,479,782	29,489,844	30,079,641
Libraries-Impact Fees	910,312	162,699	782,800	798,456
Parks-Impact Fees	2,233,729	183,540	1,494,800	1,589,207
School Impact Fees	0	250,000	250,000	250,000
EMS Impact Fees	706,843	482,046	491,688	501,522
TOTAL MISCELLANEOUS REVENUES	128,001,928	113,398,237	178,002,121	181,165,227
OTHER SOURCES				
Interfund Transfers-PILOT	2,180,066	2,398,755	2,581,055	2,581,055
Interfund Transfers-Budgeted	78,839,671	128,922,830	158,059,178	49,241,079
Interfund Transfers-Unbudgeted	4,362,090	0	0	0
Tf-In, Grt Carry-Fwd	117,538	0	0	0
Interfund Transfers-CRA	845,276	911,199	972,915	1,056,482
Beg.Fund Balance	0	361,902,595	427,304,244	353,503,071
Budgeted Cash Balance Forward	0	569,206,210	671,258,646	521,321,331
I/D Reimburse-Cost Plan	9,524,103	15,387,242	14,404,467	14,340,014
InKind Rev(Cash Outlay Req'D)	809,589	301,219	5,065,228	2,584,228
InKind Rev(No Cash Outlay Req'D)	1,989	0	0	0
Overage & Shortage	(315)	0	0	0
Grt Carry-Fwd, adj to/from deferred funds acct.	355,134	0	0	0
Transfer From The Constitutional Fee Officers	19,676,299	10,461,243	10,583,644	11,666,906
TOTAL OTHER SOURCES	116,711,440	1,089,491,293	1,290,229,377	956,294,166
INTERNAL SERVICE FUNDS				
Fleet Funds Revenues	18,655,133	20,463,488	19,137,072	19,075,915
I.T. Revenues	12,294,996	12,910,682	15,063,830	14,955,364
Health Insurance Funds Revenues	65,482,238	67,983,108	72,010,970	76,156,281
TOTAL INTERNAL SERVICE FUNDS	96,432,367	101,357,278	106,211,872	110,187,560
ENTERPRISE FUNDS				
Solid Waste Funds Revenues	38,544,278	35,661,884	36,959,239	40,474,996
Utilities Revenues	103,234,914	91,892,134	104,835,525	108,659,612
Rohr Home/Hospital Revenues	4,244,882	5,130,950	4,186,026	4,311,608
TOTAL ENTERPRISE FUNDS	146,024,074	132,684,968	145,980,790	153,446,216
GRAND TOTAL	1,140,323,501	2,132,844,075	2,436,087,123	2,111,505,571

EXPENDITURES BY CHARACTER AND OBJECT

		FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Adopted	FY 23/24 Plan
Personal Services					
5111000	Executive Salaries	188,200	233,109	238,623	244,887
5112000	Regular Salaries And Wages	95,574,153	109,849,811	116,645,978	119,848,495
5113000	Other Salaries And Wages	258,430	1,514,195	1,524,685	1,533,638
5114000	Overtime	14,368,849	11,745,570	12,637,115	12,874,991
5115000	Special Pay	1,865,903	2,448,398	2,445,693	2,445,741
5116000	Payroll Tuition Reimb	65,127	88,870	104,970	104,970
5121000	Fica Taxes	8,052,368	9,393,181	10,056,361	10,322,236
5122000	Retirement Contributions	18,358,080	20,579,466	23,934,250	24,462,899
5123000	Life And Health Insurance	24,106,281	31,822,669	38,267,575	41,607,304
5124000	Workers' Compensation	3,283,257	3,685,155	3,781,195	3,783,585
5125000	Unemployment Compensation	75,173	20,338	20,490	21,356
5129000	Payroll Adjustments	-127,279	777,360	1,253,874	2,778,247
5140000	OPEB Exp	0	0	0	0
5150000	Pension Expense	0	0	0	0
5334993	Contracted BoCC Position personnel costs	1,401,177	508,646	876,035	817,244
Total : Personal Services		167,469,719	192,666,768	211,786,844	220,845,593
Operating Expense					
5331000	Professional Services	31,759,585	60,238,247	56,435,825	47,596,710
5332000	Accounting And Auditing	0	86,000	74,000	78,673
5333000	Court Reporter Services	0	0	0	0
5334000	Other Contractual Services	88,047,064	81,636,918	96,484,771	94,037,301
5340000	Travel And Per Diem	455,088	610,104	622,831	634,480
5341000	Communications And Freight Services	3,235,100	3,559,207	4,720,513	3,800,058
5343000	Utility Services	16,919,338	18,167,424	19,441,645	19,619,439
5344000	Rentals And Leases	2,650,508	2,665,465	3,027,574	3,022,110
5345000	Insurance	72,976,544	73,993,414	76,386,666	81,033,127
5346000	Repair And Maintenance Services	33,292,655	29,870,258	34,877,216	35,260,121
5347000	Printing And Binding	742,250	837,507	959,141	933,855
5348000	Promotional Activities	4,207,147	9,284,451	12,183,131	10,326,237
5349000	Other Current Charges And Obligations	12,559,667	20,930,355	14,877,541	13,929,375
5351000	Office Supplies	6,627,407	2,245,768	2,556,101	2,096,617
5352000	Operating Supplies	17,753,217	24,087,120	28,724,286	29,630,593
5353000	Road Materials And Supplies	12,088,735	637,000	622,000	624,000
5354000	Books, Publications, Subscriptions And Memberships	1,463,749	1,817,424	1,740,085	1,754,052
5355000	Training	94,470	334,050	418,510	404,535
5359000	Operating Expense Program Budget	1,280	0	1,000,000	1,000,000
Total : Operating Expenses		304,873,804	331,000,712	355,151,836	345,781,283
Capital Expenses					
5661000	Land	17,158,509	26,942,896	43,632,639	31,244,175
5662000	Buildings	72,310,049	173,230,689	178,842,579	60,236,149
5663000	Infrastructure	30,533,143	165,991,316	219,934,067	158,285,945
5664000	Machinery And Equipment	15,591,510	33,912,589	35,730,580	20,894,760
5665000	Construction In Progress	0	6,107,491	3,176,026	0
5666000	Capital Expense-Program Budget	0	0	13,704,000	114,000
5668000	Intangible Assets	206,474	311,879	1,182,051	67,819
Total : Capital Expenses		135,799,685	406,496,860	496,201,942	270,842,848
Debt Services					
5771010	Principal	6,880,305	18,017,338	17,950,726	18,536,437
5772010	Interest	11,804,376	7,730,357	11,066,339	10,490,208
5773010	Other Debt Service	-304,516	10,900	10,899	10,900
Total : Debt Services		18,380,165	25,758,595	29,027,964	29,037,545
Grants and Aids					
5881000	Aids To Government Agencies	30,102,341	23,556,899	71,317,648	68,522,578
5882001	Aids To Private Organizations	31,687,731	30,135,588	42,234,884	43,992,880
5883000	Other Grants And Aids	21,774,395	11,167,383	6,879,488	6,372,607
Total : Grants and Aids		83,564,467	64,859,870	120,432,020	118,888,065
Other Uses					
Transfers		86,944,332	131,245,263	165,295,262	56,560,730
5991030	Indirect Expense	9,524,105	15,387,242	14,404,467	14,340,014
5991040	InKind Expense	806,399	294,574	5,056,328	2,575,328
Reserves		0	719,304,406	778,619,853	772,429,291

EXPENDITURES BY CHARACTER AND OBJECT

	FY 20/21 Actual	FY 21/22 Budget	FY 22/23 Adopted	FY 23/24 Plan
5999020 Refunds	86,618	208,000	213,000	213,000
Other Uses - All Other	224,223	0	0	0
Total : Other Uses	97,585,677	866,439,485	963,588,910	846,118,363
 Contitutional Officers				
Constitutional Officers (Excludes Reserves)	229,384,133	245,621,785	259,897,607	279,991,874
GRAND TOTAL	1,037,057,650	2,132,844,075	2,436,087,123	2,111,505,571

EXPENDITURES BY FUNCTION AND PROGRAM

	Actuals FY 20/21	Budget FY 21/22	Budget FY 22/23	Plan FY 23/24
Program Name/Function Name				
General Government Services				
Legislative	635,211	671,648	726,949	745,162
Executive	4,273,894	5,808,408	6,094,427	5,649,964
Financial And Administrative	124,794,651	130,970,518	134,343,808	140,365,933
Legal Counsel	1,564,215	1,595,400	2,230,498	2,273,613
Comprehensive Planning	3,827,727	4,232,745	4,739,018	4,855,129
Other General Government Services	105,079,605	177,710,220	239,521,358	108,737,343
Total Function :	240,175,303	320,988,939	387,656,058	262,627,144
Public Safety				
Law Enforcement	186,845,928	209,316,265	222,300,374	228,015,117
Fire Control	57,451,519	75,797,038	90,128,163	76,313,069
Detention And/Or Correction	3,774,368	9,195,660	9,517,075	1,080,000
Protective Inspections	13,254,056	16,471,886	18,388,146	18,374,647
Emergency And Disaster Relief Services	61,888,905	52,541,776	30,243,643	7,885,844
Ambulance And Rescue Services	47,657,674	65,312,773	65,632,070	54,460,166
Medical Examiners	1,990,549	1,638,986	1,706,574	1,705,469
Other Public Safety	12,163,435	17,010,329	14,681,787	11,308,775
Total Function :	385,026,434	447,284,713	452,597,832	399,143,087
Physical Environment				
Garbage/Solid Waste Control Services	34,219,197	64,587,597	62,896,765	47,322,467
Water/Sewer Combination Services	120,753,111	160,091,057	166,940,783	148,478,465
Conservation And Resource Management	6,192,461	10,585,257	21,519,070	13,575,470
Flood Control/Stormwater Management	8,417,447	29,180,319	46,943,149	15,224,876
Other Physical Environment	5,923,628	5,676,717	4,103,162	4,103,159
Total Function :	175,505,844	270,120,947	302,402,929	228,704,437
Transportation				
Road And Street Facilities	95,352,808	190,800,966	248,914,047	218,409,042
Transit Systems	2,378,363	3,030,663	3,175,601	3,133,588
Other Transportation Services	2,958,262	4,020,438	4,041,584	3,454,134
Total Function :	100,689,433	197,852,067	256,131,232	224,996,764
Economic Environment				
Industry Development	15,059,503	17,938,846	33,646,171	21,235,425
Veterans Services	461,543	507,348	614,869	630,891
Housing And Urban Development	15,151,558	26,378,208	29,269,178	23,854,466
Other Economic Environment	45,975	85,711	102,682	105,070
Total Function :	30,718,579	44,910,113	63,632,900	45,825,852
Human Services				
Hospitals	37,502,620	50,059,332	93,570,922	94,868,730
Health	7,521,063	8,369,495	9,214,419	9,271,310
Mental Health	1,083,522	892,458	1,524,625	1,509,435
Public Assistance	21,304,516	18,949,365	24,037,680	25,754,531

EXPENDITURES BY FUNCTION AND PROGRAM

	Actuals	Budget	Budget	Plan
Other Human Services	3,803,832	4,807,483	5,603,474	5,719,744
Total Function :	71,215,553	83,078,133	133,951,120	137,123,750
Culture/Recreation				
Libraries	5,051,047	6,174,078	6,433,067	6,887,898
Parks And Recreation	14,824,608	27,674,973	37,700,930	16,530,585
Other Culture/Recreation	552,187	858,314	888,211	904,741
Total Function :	20,427,842	34,707,365	45,022,208	24,323,224
Court Related				
General Administration-Court Related	5,837,753	6,162,584	6,836,922	6,951,475
Circuit Court-Criminal	1,303,166	1,424,051	1,985,706	2,010,242
Circuit Court-Juvenile	199,642	281,482	222,423	229,127
General Operations-Courts	2,999,144	2,738,000	2,844,000	2,844,000
County Court-Criminal	2,958,957	3,991,275	4,183,940	4,297,178
Total Function :	13,298,662	14,597,392	16,072,991	16,332,022
Reserves and Contingencies	0	719,304,406	778,619,853	772,429,291
Grand Total :	1,037,057,650	2,132,844,075	2,436,087,123	2,111,505,571

RESERVES BY FUND

		Actuals FY 20/21	Budget FY 21/22	Budget FY 22/23	Plan FY 23/24
00100 General Fund					
5998010	Reserves - Environmental Lands Management	0	360,813	0	0
5998010	Reserves - History Center	0	57,737	0	0
5998010	Reserves - Mitigation Match	0	2,056,986	1,411,328	1,361,328
5998010	Reserves - State Attorney Computer Project	0	100,000	150,000	0
5998020	Reserves - Contingencies	0	7,788,700	7,788,700	7,788,700
5998020	Reserves - Tax Collector	0	1,776,937	1,726,937	1,726,937
5998140	Reserves - Future Capital Expansion	0	0	0	5,700,000
5998140	Reserves - Road MSBU & Assessment	0	25,478	25,478	25,478
5998170	Reserves - Economic Development	0	1,540,131	2,194,913	2,200,163
5998180	Reserves - Economic Development Incubator	0	585,187	0	0
5998210	Reserves - Aircraft for Sheriff	0	601,954	2,101,954	2,101,954
5998250	Reserves - Self-Insurance Claims	0	5,815,000	6,380,000	6,380,000
5998290	Reserves - Matching Funds	0	0	0	0
5998300	Reserves - Budget Stabilization	0	31,789,546	34,552,214	67,622,996
Total Funds :		0	52,498,469	56,331,524	94,907,556
10100 County Transportation Trust Fund					
5998020	Reserves - Contingencies	0	4,537,396	2,411,726	2,123,942
5998300	Reserves - Budget Stabilization	0	91,716,603	78,615,830	25,885,121
Total Funds:		0	96,253,999	81,027,556	28,009,063
10150 Special Revenue Grants					
5998020	Reserves - Contingencies	0	2,000,000	2,000,000	2,000,000
5998290	Reserves - Matching Funds	0	200,000	200,000	200,000
Total Funds:		0	2,200,000	2,200,000	2,200,000
12160 Tourism Tax Funds					
5998010	Reserves - Cash Balance Forward	0	100,000	830,000	830,000
5998020	Reserves - Contingencies	0	300,000	1,270,000	1,270,000
5998080	Reserves - Debt Service	0	4,950,650	4,000,000	9,068,090
Total Funds:		0	5,350,650	6,100,000	11,168,090
12180 Lake And River Enhancement Trust Funds					
5998010	Reserves - Cash Balance Forward	0	50,000	50,000	50,000
5998140	Reserves - Future Capital Expansion	0	768,344	390,461	369,622
Total Funds:		0	818,344	440,461	419,622
12190 Fire Rescue Funds					
5998020	Reserves - Contingencies	0	1,035,718	2,280,822	1,451,475
Total Funds:		0	1,035,718	2,280,822	1,451,475
12240 Impact Fees					
5998010	Reserves - Cash Balance Forward	0	4,021	0	0
5998140	Reserves - Future Capital Expansion	0	47,095,891	88,839,920	85,875,221
Total Funds:		0	47,099,912	88,839,920	85,875,221
14350 Emergency 911 Funds					
5998010	Reserves - Cash Balance Forward	0	1,113,818	524,362	290,229
5998020	Reserves - Contingencies	0	557,188	496,390	363,414
5998170	Reserves - Service Improvements	0	666,261	0	0
Total Funds:		0	2,337,267	1,020,752	653,643
14370 Hazardous Waste Funds					
5998140	Reserves - Future Capital Expansion	0	59,743	15,101	6,837
Total Funds:		0	59,743	15,101	6,837
14390 Radio Communications Funds					
5998020	Reserves - Contingencies	0	240,611	10,615	195,450
Total Funds:		0	240,611	10,615	195,450

RESERVES BY FUND

		Actuals FY 20/21	Budget FY 21/22	Budget FY 22/23	Plan FY 23/24
14490 Indigent Health Care Funds					
5998020	Reserves - Contingencies	0	10,030,326	13,778,651	13,617,944
5998200	Health Care Fluctuation Margin 3% (Actuary)	0	2,455,000	2,495,000	2,495,000
5998320	Reserves - Future Plan Changes	0	19,441,280	40,779,586	36,221,412
5998330	Reserves - Health Plans Statutory Reserves	0	2,749,372	2,847,724	2,918,917
	Total Funds:	0	34,675,978	59,900,961	55,253,273
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan					
5998140	Reserves - Future Capital Expansion	0	48,205,000	35,740,990	46,192,943
	Total Funds:	0	48,205,000	35,740,990	46,192,943
14930 Leisure Services MSTU Funds					
5998010	Reserves - Cash Balance Forward	0	4,503,056	3,031,661	2,936,430
5998020	Reserves - Contingencies	0	1,000,000	2,000,000	2,000,000
5998140	Reserves - Future Capital Expansion	0	3,441,372	2,201,924	4,242,163
	Total Funds:	0	8,944,428	7,233,585	9,178,593
14950 Libraries MSTU Funds					
5998010	Reserves - Cash Balance Forward	0	1,076,869	1,376,171	1,515,632
5998020	Reserves - Contingencies	0	334,845	619,431	805,203
	Total Funds:	0	1,411,714	1,995,602	2,320,835
14960 Rancho Bonito MSTU Fund					
5998010	Reserves - Cash Balance Forward	0	5,603	12,204	14,417
5998020	Reserves - Contingencies	0	2,801	6,102	7,209
5998170	Reserves - Service Improvements	0	6,908	21,305	29,023
	Total Funds:	0	15,312	39,611	50,649
14970 Transportation Millage Fund					
5998140	Reserves - Future Capital Expansion	0	45,038,921	26,155,297	32,842,085
	Total Funds:	0	45,038,921	26,155,297	32,842,085
14980 Emergency Medical Millage Fund					
5998140	Reserves - Future Capital Expansion	0	6,433,449	9,968,389	12,800,228
	Total Funds:	0	6,433,449	9,968,389	12,800,228
15010 Land Management Nonexpendable Trust Funds					
5998010	Reserves - Cash Balance Forward	0	462,051	227,153	246,291
5998020	Reserves - Contingencies	0	4,000,000	3,000,000	2,100,000
5998150	Reserves - Nonexpendable Trust Fund	0	35,476,606	34,893,360	34,893,360
	Total Funds:	0	39,938,657	38,120,513	37,239,651
15250 Eloise CRA Trust-Agency Funds					
5998020	Reserves - Contingencies	0	65,000	65,000	70,000
5998140	Reserves - Future Capital Expansion	0	468,388	627,020	697,952
	Total Funds:	0	533,388	692,020	767,952
15290 Harden Parkway CRA Funds					
5998140	Reserves - Future Capital Expansion	0	51,763	69,283	176,255
	Total Funds:	0	51,763	69,283	176,255
15310 Building Funds					
5998020	Reserves - Contingencies	0	1,958,216	2,632,535	2,562,721
5998300	Reserves - Budget Stabilization	0	6,048,357	10,583,965	9,675,341
	Total Funds:	0	8,006,573	13,216,500	12,238,062
18000 Stormwater MSTU					
5998140	Reserves - Future Capital Expansion	0	2,412,154	5,322,870	3,127,160
	Total Funds:	0	2,412,154	5,322,870	3,127,160
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)					
5998080	Reserves - Debt Service	0	3,837,879	3,930,915	4,006,715
	Total Funds:	0	3,837,879	3,930,915	4,006,715
23700 Public Fac Rev Note, S2015(Ref CFT 2006)					
5998080	Reserves - Debt Service	0	1,800,273	1,798,141	1,777,565
	Total Funds:	0	1,800,273	1,798,141	1,777,565
23800 Promissory Note 2020A					
5998080	Reserves - Debt Service	0	2,167,287	2,392,585	2,625,076
	Total Funds:	0	2,167,287	2,392,585	2,625,076
24000 Promissory Revenue Note, Series 2020 C					
5998080	Reserves - Debt Service	0	5,070,448	4,985,820	4,974,258

RESERVES BY FUND

		Actuals FY 20/21	Budget FY 21/22	Budget FY 22/23	Plan FY 23/24
30200 Drainage and Water Quality Fund	Total Funds:	0	5,070,448	4,985,820	4,974,258
5998140 Reserves - Future Capital Expansion		0	1,270,097	419,587	422,082
Total Funds:	Total Funds:	0	1,270,097	419,587	422,082
30800 General Capital Improvement Funds		0	7,057,907	18,098,873	11,543,029
5998140 Reserves - Future Capital Expansion	Total Funds:	0	7,057,907	18,098,873	11,543,029
31200 Environmental Land Acquisition Funds		0	1,063,363	904,540	322,752
5998140 Reserves - Future Capital Expansion	Total Funds:	0	1,063,363	904,540	322,752
31900 Northeast Polk Roadway Fund		0	178,622	0	0
5998140 Reserves - Future Capital Expansion	Total Funds:	0	178,622	0	0
41010 Solid Waste Funds		0	7,054,026	6,821,231	3,418,315
5998010 Reserves - Cash Balance Forward		0	3,527,013	3,410,616	1,709,158
5998020 Reserves - Contingencies		0	14,864,131	14,864,131	14,864,131
5998090 Reserves - Renewal & Replacement		0	44,375,270	44,375,270	44,375,270
5998140 Reserves - Future Capital Expansion		0	500,000	500,000	500,000
5998170 Reserves - Service Improvements		0	21,922,646	10,226,492	19,241,603
5998230 Reserves - Carryforward Adjustment	Total Funds:	0	92,243,086	80,197,740	84,108,477
41110 Landfill Closure Funds		0	10,000,000	10,000,000	10,000,000
5998010 Reserves - Cash Balance Forward		0	454,218	39,631	40,972
5998020 Reserves - Contingencies		0	73,225,211	69,745,413	72,867,666
5998110 Reserves - Landfill Closure	Total Funds:	0	83,679,429	79,785,044	82,908,638
41210 Universal Solid Waste Collection Funds		0	6,689,865	5,985,811	6,673,952
5998010 Reserves - Cash Balance Forward		0	3,344,932	2,485,709	281,391
5998020 Reserves - Contingencies		0	3,526,166	0	0
5998230 Reserves - Carryforward Adjustment	Total Funds:	0	13,560,963	8,471,520	6,955,343
42010 Utilities Operating Funds		0	373,240	207,928	207,928
5998080 Reserves - Debt Service		0	1,000,000	1,000,000	1,000,000
5998090 Reserves - Renewal & Replacement		0	59,773	89,773	201,773
5998120 Reserves - Salary Adjustments		0	15,750,691	37,588,252	36,770,057
5998140 Reserves - Future Capital Expansion	Total Funds:	0	17,183,704	38,885,953	38,179,758
42110 Utilities Capital Expansion Funds		0	47,181,063	52,264,741	47,640,941
5998140 Reserves - Future Capital Expansion	Total Funds:	0	47,181,063	52,264,741	47,640,941
42432 Utilities Bonds		0	287,060	5,703,204	1,758,971
5998140 Reserves - Future Capital Expansion	Total Funds:	0	287,060	5,703,204	1,758,971
43111 Rohr Home Fund		0	197,555	0	0
5998020 Reserves - Contingencies	Total Funds:	0	197,555	0	0
50100 Fleet Maintenance Funds		0	780,500	806,100	801,100
5998020 Reserves - Contingencies		0	1,459,178	1,993,487	1,788,409
5998170 Reserves - Service Improvements	Total Funds:	0	2,239,678	2,799,587	2,589,509
50300 Employee Health Insurance Fund		0	3,719,598	4,189,687	3,471,240
5998020 Reserves - Contingencies		0	3,719,598	4,189,687	3,471,240

RESERVES BY FUND

		Actuals FY 20/21	Budget FY 21/22	Budget FY 22/23	Plan FY 23/24
5998200	Health Care Fluctuation Margin 3% (Actuary)	0	1,912,255	1,960,495	2,081,860
5998330	Reserves - Health Plans Statutory Reserves	0	11,028,612	11,360,414	12,063,687
	Total Funds:	0	16,660,465	17,510,596	17,616,787
51500	Fleet Replacement Funds				
5998020	Reserves - Contingencies	0	500,000	500,000	500,000
5998140	Reserves - Future Capital Expansion	0	18,828,606	21,612,793	23,923,338
	Total Funds:	0	19,328,606	22,112,793	24,423,338
52000	Information Technology Fund				
5998020	Reserves - Contingencies	0	488,552	1,067,011	1,069,011
5998170	Reserves - Service Improvements	0	128,715	568,831	570,950
	Total Funds:	0	617,267	1,635,842	1,639,961
		0	666,688,333	722,288,329	675,660,287
	Grand Total :	0	719,304,406	778,619,853	772,429,291

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.

FY 22/23 PROPOSED BUDGET VERSUS FY 22/23 ADOPTED BUDGET			
FUND GROUP FUND DESCRIPTION	PROPOSED FY 22/23	ADOPTED FY 22/23	VARIANCE FY 22/23
General Fund			
00100 General Fund	565,254,654	563,655,083	(1,599,571)
Special Revenue Funds			
10100 County Transportation Trust Fund	175,683,875	175,683,875	0
10150 Special Revenue Grants	59,386,199	60,099,198	712,999
12160 Tourism Tax Funds	38,479,568	38,479,568	0
12180 Lake And River Enhancement Trust Funds	3,820,670	3,820,670	0
12190 Fire Rescue Funds	63,326,222	63,603,197	276,975
12240 Impact Fees	139,599,421	139,928,930	329,509
14350 Emergency 911 Funds	4,963,899	4,963,899	0
14370 Hazardous Waste Funds	118,263	118,263	0
14390 Radio Communications Funds	4,769,179	4,769,179	0
14460 Local Provider Participation (Ord. No. 22-029)	-	40,000,000	40,000,000
14480 Polk County Florida Opioid Abatement Trust Fund	-	1,000,000	1,000,000
14490 Indigent Health Care Funds	137,786,508	137,786,508	0
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan	133,367,800	133,367,800	0
14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	9,856,517	9,794,913	(61,604)
14930 Leisure Services MSTU Funds	36,420,029	38,228,771	1,808,742
14950 Libraries MSTU Funds	7,645,393	7,645,393	0
14960 Rancho Bonito MSTU Fund	61,020	61,020	0
14970 Transportation Millage Fund	107,749,032	108,661,857	912,825
14980 Emergency Medical Millage Fund	31,661,126	31,541,213	(119,913)
14990 Law Enforcement Trust Funds	621,751	1,051,807	430,056
15010 Land Management Nonexpendable Trust Funds	40,274,252	40,274,252	0
15250 Eloise CRA Trust-Agency Funds	771,805	771,805	0
15290 Harden Parkway CRA Funds	1,519,283	1,519,283	0
15310 Building Funds	26,325,352	26,325,352	0
15350 Affordable Housing Assistance Trust Funds	10,057,559	10,057,559	0
15550 Hurricane Irma Fund	2,000,000	2,000,000	0
16000 Street Lighting Districts	3,245,017	3,245,017	0
18000 Stormwater MSTU	11,517,686	11,517,686	0
Debt Service Funds			
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,324,165	9,324,165	0
23700 Public Fac Rev Note, S2015 (Ref CFT 2006)	3,847,616	3,847,616	0
23800 Promissory Note 2020A	4,643,247	4,643,247	0
24000 Promissory Revenue Note, Series 2020 C	10,729,595	10,729,595	0
Capital Funds			
30200 Drainage and Water Quality Fund	2,007,587	2,007,587	0
30800 General Capital Improvement Funds	98,674,438	97,818,790	(855,648)
30900 2019 Capital Improvement Project Fund	496,398	496,398	0
31200 Environmental Land Acquisition Funds	2,854,777	2,854,777	0
Enterprise Funds			
41000 Solid Waste	239,907,642	237,254,376	(2,653,266)
42000 Utilities	244,135,708	244,135,708	0
43110 Rohr Home Fund	4,847,965	4,847,965	0
Internal Service Funds			
50100 Fleet Maintenance Funds	12,179,973	12,179,973	0
50300 Employee Health Insurance Fund	94,068,118	94,068,118	0
51500 Fleet Replacement Funds	34,966,166	34,966,166	0
52000 Information Technology Fund	16,940,544	16,940,544	0
Grand Total	2,395,906,019	2,436,087,123	40,181,104

SOURCES & USES OF RESOURCES AND CHANGES TO FUND BALANCE & NET ASSETS

(For budgetary purposes only)	GENERAL FUND				SPECIAL REVENUE FUNDS			
	Actuals FY 20/21	Adopted FY 21/22	Adopted FY 22/23	Plan FY 23/24	Actuals FY 20/21	Adopted FY 21/22	Adopted FY 22/23	Plan FY 23/24
Financial Sources								
Taxes	263,641,537	269,885,839	306,472,436	327,137,326	175,854,881	180,334,980	209,529,178	218,376,708
Licenses & Permits	662,549	456,502	458,867	458,867	11,870,924	7,990,477	11,686,350	11,919,166
Intergovernmental	55,456,635	49,565,702	57,259,503	60,425,442	87,775,463	135,836,640	77,066,312	38,573,523
Charges for Service	35,644,904	31,789,521	33,707,321	33,711,535	15,604,555	8,200,786	8,529,860	8,839,995
Fines & Forfeitures	1,709,350	1,666,402	1,358,136	1,364,840	6,569,862	530,450	500,000	510,000
Special Assessment/Impact Fees	665,359	19,316	53,496	42,951	93,013,297	73,554,569	93,973,844	97,697,618
Miscellaneous	5,196,829	8,726,764	10,567,311	10,493,748	9,137,708	5,427,613	50,165,579	49,425,411
All Other Revenues	4,485,586	36,549,240	34,227,930	32,651,975	15,962,270	69,509,670	48,281,463	18,755,231
Enterprise Funds	-	-	-	-	-	-	-	-
Total Est. Financial Sources	367,462,749	398,659,286	444,105,000	466,286,684	415,788,960	481,385,185	499,732,586	444,097,652
Expenditures								
General Government	92,027,903	155,719,408	205,015,269	132,660,967	15,967,420	12,385,648	13,579,801	6,589,597
Court-Related	13,087,753	14,597,392	16,072,991	16,332,022	-	-	-	-
Public Safety	227,965,035	251,308,456	267,704,192	284,487,991	136,871,829	177,640,615	158,798,704	105,313,788
Physical Environment	5,780,586	7,319,346	5,996,595	6,075,627	5,606,032	41,748,937	77,102,154	32,296,924
Transportation	2,219,437	2,895,697	3,074,815	3,022,257	84,192,320	192,932,894	238,146,942	210,899,436
Economic Environment	1,658,400	1,817,348	1,924,869	1,940,891	29,065,900	43,092,765	61,708,031	43,884,961
Human Services	4,332,078	5,602,834	6,442,842	6,398,498	55,911,550	68,618,166	122,660,313	125,621,863
Culture/Recreation	566,919	980,583	1,091,986	1,069,305	18,810,039	30,926,782	43,930,222	23,253,919
Total Budget	347,638,111	440,241,064	507,323,559	451,987,558	346,425,090	567,345,807	715,926,167	547,860,488
Reserves & Contingencies	-	52,616,073	56,331,524	96,769,004	-	351,063,581	380,390,848	342,167,087
Total Use of Resources	347,638,111	492,857,137	563,655,083	548,756,562	346,425,090	918,409,388	1,096,317,015	890,027,575
Net Inc (Dec) in Fund Balance	19,824,638	(94,197,851)	(119,550,083)	(82,469,878)	69,363,870	(437,024,203)	(596,584,429)	(445,929,923)
Fund Balance - Oct. 1	119,798,607	94,197,851	119,550,083	82,469,878	358,320,680	437,024,203	596,584,429	445,929,923
Other Financing Sources (Uses)	1,003	-	-	-	26,262	-	-	-
Ending Fund Balance - Sept. 30	139,624,248				427,710,812			

SOURCES & USES OF RESOURCES AND CHANGES TO FUND BALANCE & NET ASSETS												
(For budgetary purposes only)	DEBT SERVICE FUNDS				CAPITAL PROJECTS FUNDS				TOTAL GOVERNMENTAL FUNDS			
	Actuals FY 20/21	Adopted FY 21/22	Adopted FY 22/23	Plan FY 23/24	Actuals FY 20/21	Adopted FY 21/22	Adopted FY 22/23	Plan FY 23/24	Actuals FY 20/21	Adopted FY 21/22	Adopted FY 22/23	Plan FY 23/24
Financial Sources												
Taxes	-	-	-	-	3,173	-	-	-	439,499,591	450,220,819	516,001,614	545,514,034
Licenses & Permits	-	-	-	-	-	-	-	-	12,533,473	8,446,979	12,145,217	12,378,033
Intergovernmental	6,442,282	6,395,000	6,395,000	6,395,000	3,158,830	3,260,000	2,700,000	2,700,000	152,833,210	195,057,342	143,420,815	108,093,965
Charges for Service	-	-	-	-	-	-	-	-	51,249,459	39,990,307	42,237,181	42,551,530
Fines & Forfeitures	-	-	-	-	-	-	-	-	8,279,212	2,196,852	1,858,136	1,874,840
Special Assessment/Impact Fees	-	-	-	-	-	-	-	-	93,678,656	73,573,885	94,027,340	97,740,569
Miscellaneous	9,030,686	44,795	47,803	48,880	17,941,254	529,856	179,375	171,933	41,306,477	14,729,028	60,960,068	60,139,972
All Other Revenues	-	-	-	-	-	-	-	-	20,447,856	106,058,910	82,509,393	51,407,206
Enterprise Funds	-	-	-	-	-	-	-	-	-	-	-	-
Total Est. Financial Sources	15,472,968	6,439,795	6,442,803	6,443,880	21,103,257	3,789,856	2,879,375	2,871,933	819,827,934	890,274,122	953,159,764	919,700,149
Expenditures												
General Government	1,259,604	7,992,733	7,994,437	7,989,233	14,186,482	38,016,247	48,324,286	2,858,722	123,441,409	214,114,036	274,913,793	150,098,519
Court-Related	-	-	-	-	192,793	-	-	-	13,280,546	14,597,392	16,072,991	16,332,022
Public Safety	5,393,750	5,414,075	5,393,250	5,374,200	12,194,164	11,304,914	18,832,029	2,100,000	382,424,778	445,668,060	450,728,175	397,275,979
Physical Environment	-	-	-	-	4,674,504	8,137,442	3,738,237	601,125	16,061,122	57,205,725	86,836,986	38,973,676
Transportation	1,999,640	2,023,476	2,049,475	2,075,071	-	-	12,860,000	9,000,000	88,411,397	197,852,067	256,131,232	224,996,764
Economic Environment	-	-	-	-	-	-	-	-	30,724,300	44,910,113	63,632,900	45,825,852
Human Services	-	-	-	-	5,991,329	3,442,910	-	-	66,234,957	77,663,910	129,103,155	132,020,361
Culture/Recreation	-	-	-	-	-	2,800,000	-	-	19,376,958	34,707,365	45,022,208	24,323,224
Total Budget	8,652,994	15,430,284	15,437,162	15,438,504	37,239,272	63,701,513	83,754,552	14,559,847	739,955,467	1,086,718,668	1,322,441,440	1,029,846,397
Reserves & Contingencies	-	12,875,887	13,107,461	13,383,614	-	9,569,989	19,423,000	12,287,863	-	426,125,530	469,252,833	464,607,568
Total Use of Resources	8,652,994	28,306,171	28,544,623	28,822,118	37,239,272	73,271,502	103,177,552	26,847,710	1,559,783,401	1,976,992,790	2,275,601,204	1,949,546,546
Net Inc (Dec) in Fund Balance	6,819,974	(21,866,376)	(22,101,820)	(22,378,238)	(16,136,015)	(69,481,646)	(100,298,177)	(23,975,777)	(739,955,467)	(1,086,718,668)	(1,322,441,440)	(1,029,846,397)
Fund Balance - Oct. 1	6,173,067	21,866,376	22,101,820	22,378,238	55,962,669	69,481,646	100,298,177	23,975,777	540,255,023	622,570,076	838,534,509	574,753,816
Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	27,265	-	-	-
Ending Fund Balance - Sept. 30	12,993,041				39,826,654				620,154,755			

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SOURCES & USES OF RESOURCES AND CHANGES TO FUND BALANCE & NET ASSETS

(For budgetary purposes only)	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS			
	Actuals FY 20/21	Adopted FY 21/22	Adopted FY 22/23	Plan FY 23/24	Actuals FY 20/21	Adopted FY 21/22	Adopted FY 22/23	Plan FY 23/24
Financial Sources								
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines & Forfeitures	142	-	-	-	534	-	-	-
Special Assessment/Impact Fees	8,098,366	9,716,092	9,291,091	9,559,125	-	-	-	-
Miscellaneous	3,580,357	9,889,220	8,282,180	8,287,629	1,283,106	5,490,012	5,441,442	5,437,932
Internal Service Funds	-	-	-	-	96,432,355	101,357,278	106,211,872	110,187,560
Enterprise Funds	145,287,975	132,684,968	145,980,790	153,446,216	-	-	-	-
All Other Revenues	(1,699,392)	19,315,706	23,261,389	20,416,781	5,069,074	1,017,715	375,000	375,000
Non-Revenues	(6,208,289)	301,711,037	299,422,599	265,275,525	-	38,817,849	46,126,487	44,065,838
Total Est. Financial Sources	149,059,159	473,317,023	486,238,049	456,985,276	102,785,069	146,682,854	158,154,801	160,066,330
Expenditures								
General Government	609,754	654,718	515,939	598,998	98,466,122	106,220,185	112,226,326	111,929,627
Public Safety	3,699	-	-	-	1,168,715	1,616,653	1,869,657	1,867,108
Physical Environment	44,338,848	212,915,222	215,565,943	189,730,761	(439,253)	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-
Human Services	4,193,322	5,414,223	4,847,965	5,103,389	-	-	-	-
Culture/Recreation	-	-	-	-	-	-	-	-
Total Budget	49,145,623	218,984,163	220,929,847	195,433,148	99,195,584	107,836,838	114,095,983	113,796,735
Reserves & Contingencies	-	254,332,860	265,308,202	261,552,128	-	38,846,016	44,058,818	46,269,595
Total Use of Resources	49,145,623	473,317,023	486,238,049	456,985,276	99,195,584	146,682,854	158,154,801	160,066,330
Income (Loss) Before Contrib/Trans	99,913,536	-	-	-	3,589,485	-	-	-
Capital Contributions	19,659,222	-	-	-	-	-	-	-
Transfer of Capital Assets	696,379	-	-	-	1,427,326	-	-	-
Transfer In (Out) & Adjustments	(6,788,027)	-	-	-	3,095,896	-	-	-
Change in Net Assets	113,481,110	-	-	-	8,112,707	-	-	-
Net Assets, Beginning of Year					56,268,889			
Net Assets, End of Year					64,381,596			

REVENUE SOURCES

Taxes

Ad Valorem Taxes – Levied on all non-exempt real and personal property located within Polk County. The tax rate is based on the adopted millage rate.

Adopted Operating Millage:

General Fund	5.2420
Transportation	1.2000
Countywide Emergency Medical	<u>0.2500</u>
Countywide Millage	<u>6.6920</u>
<i>Unincorporated area only</i>	
Parks MSTU	0.5450
Libraries MSTU	0.2046
Stormwater MSTU	<u>0.0970</u>
Unincorporated Millage	<u>0.8466</u>
Total Countywide & Unincorporated	<u>7.5386</u>
Rancho Bonito Area	
Rancho Bonito MSTU	9.1272

Local Option Resort Taxes – A County-imposed 5% tax on all short-term accommodations of six months or less.

County One Cent Voted Gas Tax (also titled Ninth-Cent Fuel Tax) – A County-imposed tax for the purpose of paying the cost of acquisition, construction, reconstruction, and maintenance of roads and streets.

Local Option Gas Tax – A County-imposed tax of six cents on every gallon of motor fuel and special fuel sold at retail. The revenue is allocated between Polk County and the municipalities within the County. The amounts the County and cities receive are net of the State's deduction for administrative and dealer collection fees.

Second Local Option Gas Tax – A County-imposed tax of five cents on every gallon of motor fuel sold at retail. The revenue is allocated between Polk County and the municipalities within the County. The amounts the County and cities receive are net of the State's deduction for administrative and dealer collection fees.

Public Service Tax – A County-imposed tax of 10% of sales of electricity, gas, and water service within the unincorporated area of the County.

Communications Services Tax – A County-imposed tax of 5.22% of sales of communications services at retail.

Half-Cent Discretionary Sales Surtax – In March 2004, Polk County voters approved a referendum to levy and impose a half-cent sales surtax to be used to provide health care services to qualified indigent residents of Polk County, as outlined in Polk County Indigent Health Care Ordinance No. 03-89. Voters reapproved the tax in 2016.

Local Business Tax – Counties have statutory authorization to levy a local business tax on the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.

Licenses and Permits

Building Permits – Fees are imposed to fund the cost of regulatory activity.

Intergovernmental Revenue

Revenues received from Federal, State, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Sales Tax – The State collects and distributes sales tax revenue to counties and municipalities that meet strict eligibility requirements. Allocation formulas are specified in State statute.

State Revenue Sharing – Florida Revenue Sharing Act of 1972 created separate revenue sharing trust funds for municipalities and counties, identified the revenue sources appropriate for redistribution to municipalities and counties, and specified the formulas to be used for redistribution. The County Revenue Sharing Trust Fund includes 2.9000% of net cigarette tax collections and 2.0810% of sales and use tax collections. Each county's share is determined by formula that is based on the county's total and unincorporated populations and its sales tax collections.

Constitutional Gas Tax – A State-levied two-cent tax on motor fuels for the acquisition, construction, and maintenance of roads. The distribution to counties is based upon a formula composed of three factors, county area, population, and gas tax revenue collection. This formula is updated annually.

County Gas Tax – A State imposition of one cent per gallon on motor fuels for distribution to county governments pursuant to the same formula used to distribute the constitutional gas tax.

Grants – Contributions received from other entities, usually the State or Federal government, to be used for a variety of specified purposes.

Charges for Services

This category includes all revenues related to services performed, whether received from private individuals or other governmental units.

Fines and Forfeitures

Revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeitures include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

Miscellaneous Revenues

Interest Earnings – All interest earned on investments, contracts, and notes.

Special Assessments – Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific improvements or services presumed to be of general benefit to the public and special benefit to the assessed properties.

Impact Fees – Charges against new development as a total or partial reimbursement for the cost of additional facilities or services made necessary by the new development. The charge is imposed upon the development, rather than the general public, for the cost of these new facilities or services.

Non-Revenues

Non-Revenues are amounts received that are not additions to assets as a whole, although they may be to the receiving fund. These items include interfund transfers and reimbursements and cash/fund balance forward.

Internal Service Funds – Revenue derived from charges for the provision of goods and services to other County departments.

Enterprise Funds – Funds that account for operations similar to private enterprises; revenues are received through user charges, such as water, sewer, hospitals, and refuse.

Debt Proceeds – Funds used to account for the accumulation of resources for the County's long-term debt.

Estimating Revenues

Although there is no simple method for predicting the amounts of various revenues to be received in the upcoming fiscal year, it is necessary to budget for them in a careful and conservative manner. Accurate forecasts can be made by being informed about revenues and carefully considering the factors that positively or negatively affect revenues. Some of the factors to be considered are demographical, such as an increase or decrease in the population or a change in the composition of the population. Others are political, such as legislation. Economic factors, such as the general state of the economy, inflation, seasonal trends, and shifts in interest rates are important and should be considered.

Understanding the composition of each revenue to be estimated is necessary in order to determine which factors to take into consideration. Upon understanding a revenue's composition and the factors that influence it, the effect of each factor upon the revenue needs to be quantified. Thus, all known data is converted into mathematical values, and a numerical calculation is performed resulting in a revenue estimate that is reasonable and logical.

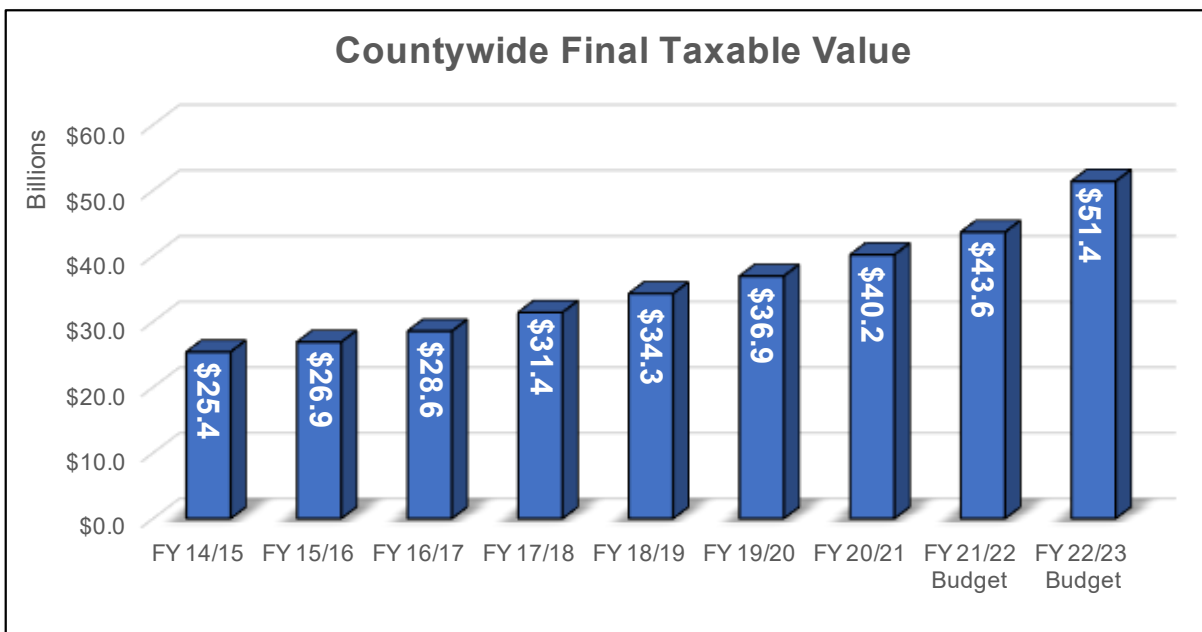
Sources of revenue estimates vary. The Polk County Property Appraiser's Office determines the taxable value of all non-exempt real and personal property located within the County. The Board of County Commissioners then sets the millage rate. Depending on County needs, this rate can change each year but may not exceed 10 mills (the cap set by the Florida Constitution).

Ad valorem taxes can then be estimated by determining the collectable portion of the product of the taxable property and millage rate. The State government contributes information that is used in estimating Polk County's share of gas tax receipts and State Revenue Sharing funds. Florida Statute requires that the County budget 95% of what it is estimated to receive, which is why the following charts show budget less than actuals. Other sources of information that help in formulating estimates are:

- Congressional Budget Office for information on inflation
- Bureau of Economic and Business Research for information on population
- Department of Labor for employment information
- Florida Association of Counties for legislative information
- Department of Revenue for tax information

FY 22/23 Revenue Projections

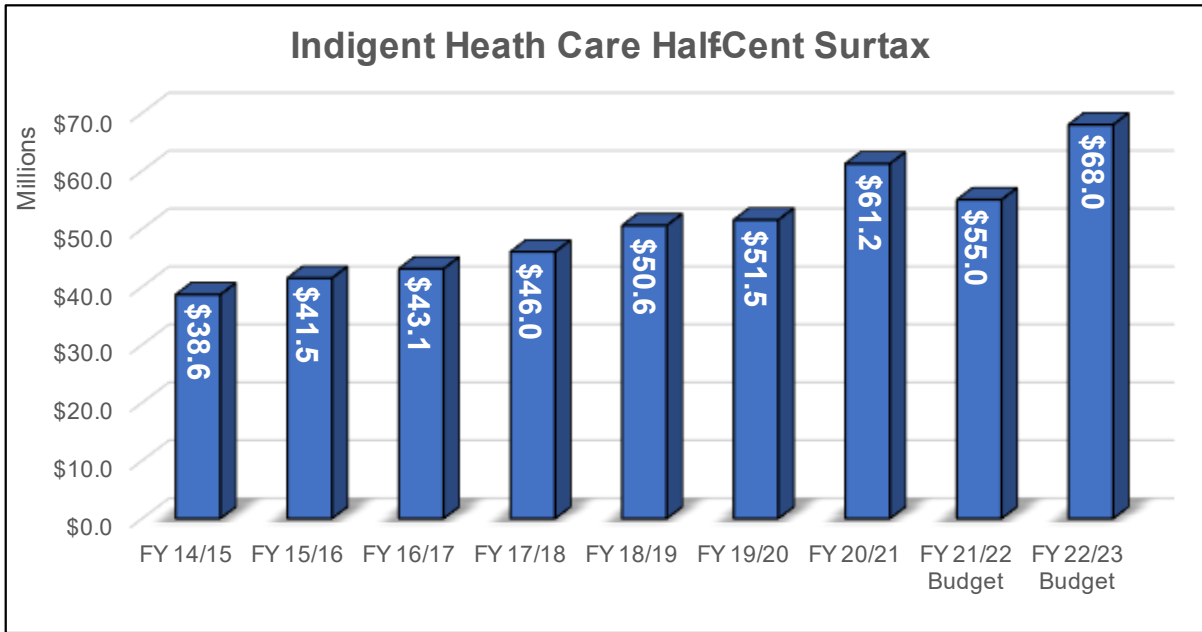
Ad Valorem



Polk County levies a property tax on all property within the County, including within municipalities, for services provided throughout Polk County. Countywide Property Tax levies are deposited into the General Fund, Transportation Millage Fund, and Emergency Medical Millage funds. Polk County also levies Parks, Library, and Stormwater MSTU assessments in the unincorporated area of the County. The Rancho Bonito MSTU is levied only in the Rancho Bonito area.

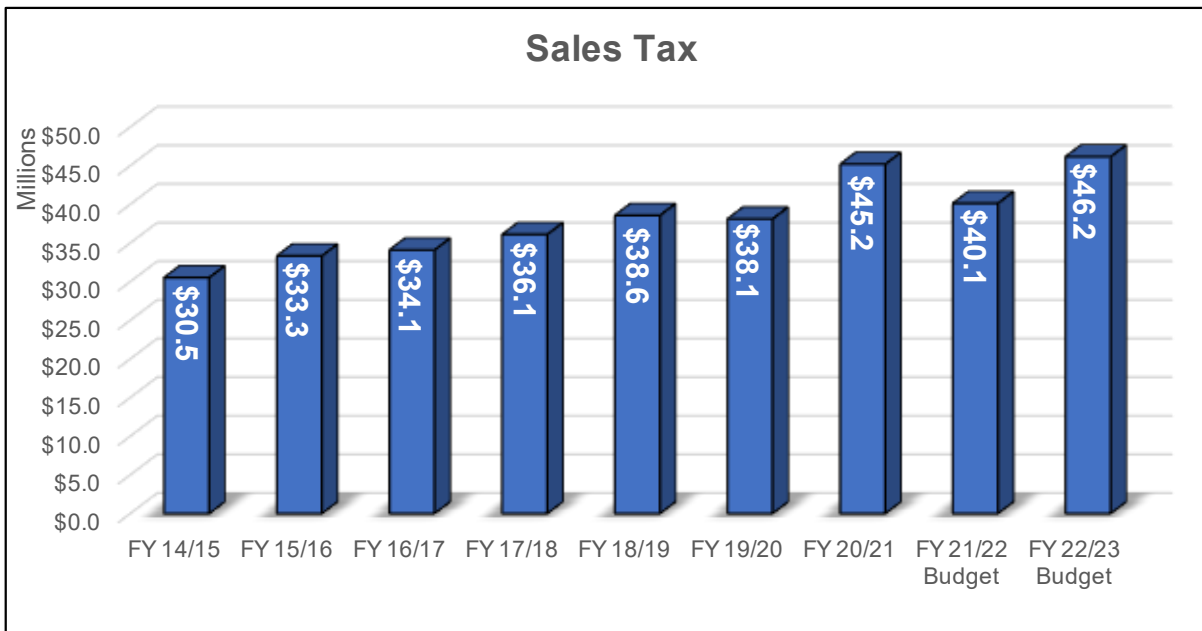
Polk County property values increased from FY 21/22 to FY 22/23 budget by 17.75% Countywide and 16.78% in the unincorporated area. The Board reduced the Countywide millage rate and the unincorporated MSTU millage rates by 3.00% for FY 22/23 to help offset the increase in existing property values.

Indigent Health Care Half-Cent Surtax



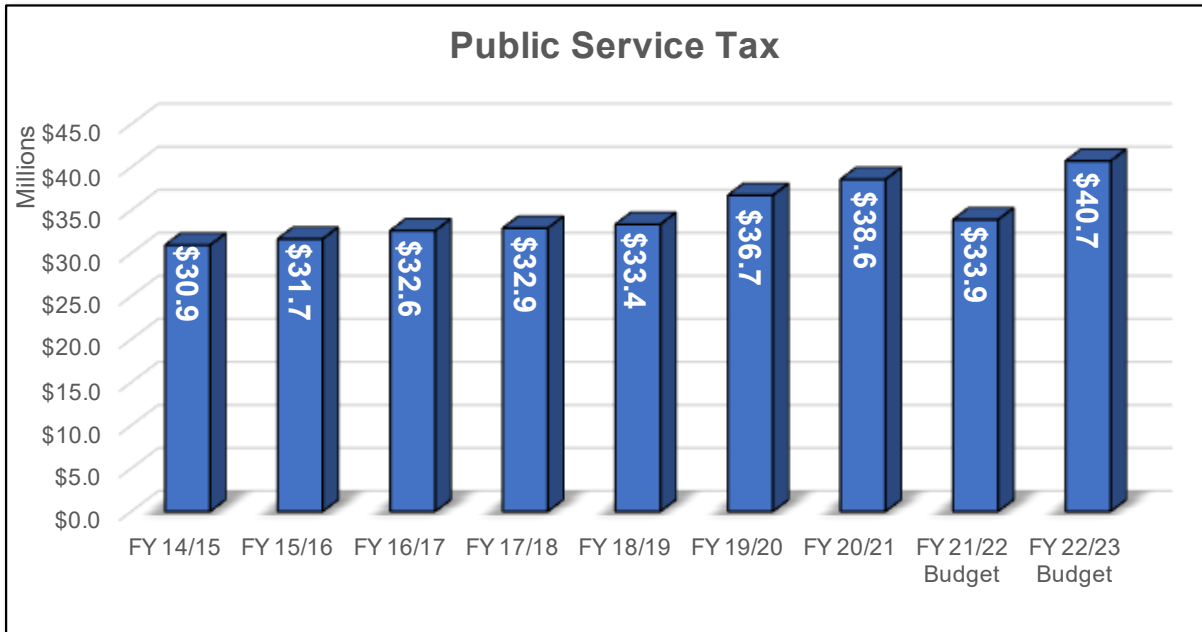
Polk County voters approved a referendum in March 2004 to impose a discretionary half-cent sales surtax to be used to provide access to health care services to qualified indigent residents of Polk County. In November 2016, residents voted on a referendum to extend the sales surtax through December 2044. This revenue source provides funding for the Indigent Health Care Fund. Given the post-COVID uncertainties in FY 21/22, revenue estimates were conservative; FY 22/23 projections are more in line with historical actuals.

Sales Tax



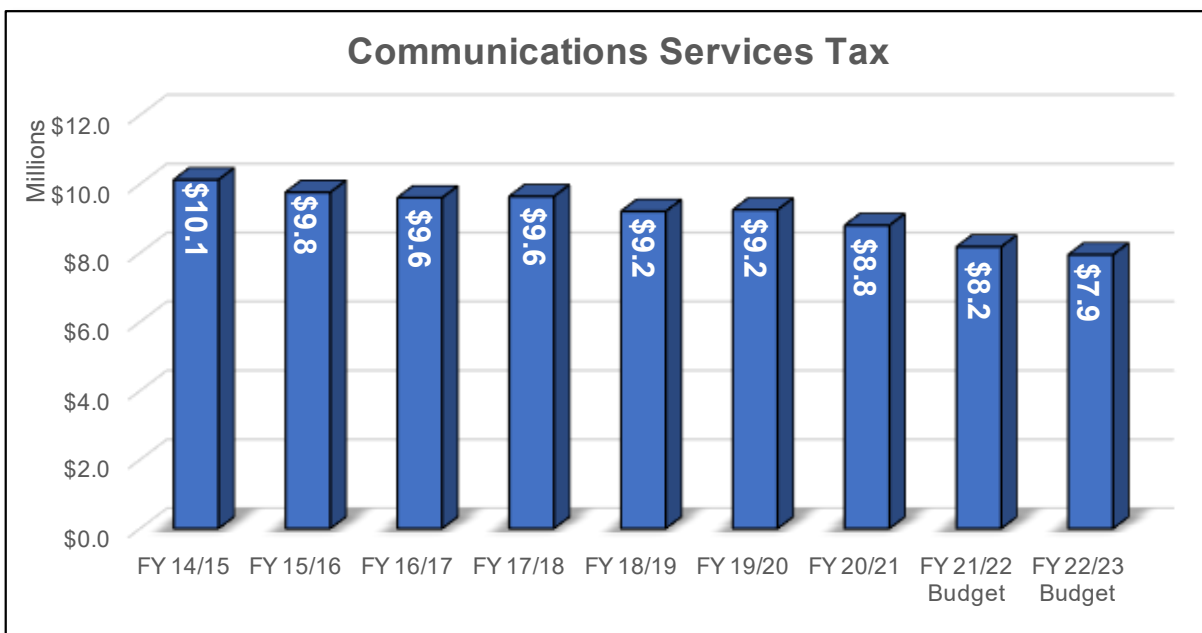
Since FY 14/15, Sales Tax revenue has increased an average of 6.7% annually. Given the post-COVID uncertainties in FY 21/22, revenue estimates were conservative; FY 22/23 projections are based on long-term historical actuals.

Public Service Tax



As a Charter County, Polk County is authorized by ordinance to levy a Public Service Tax on the purchase of electricity, metered natural gas, metered or bottled liquefied petroleum gas, metered or bottled manufactured gas, and water service. This tax is levied on purchases within the County's unincorporated area and shall not exceed % of the payments received by the seller. Public Service Tax revenue is impacted by the utility rates charged and usage. Given the post-COVID uncertainties in FY 21/22, revenue estimates were conservative; FY 22/23 projections are based on long-term historical actuals.

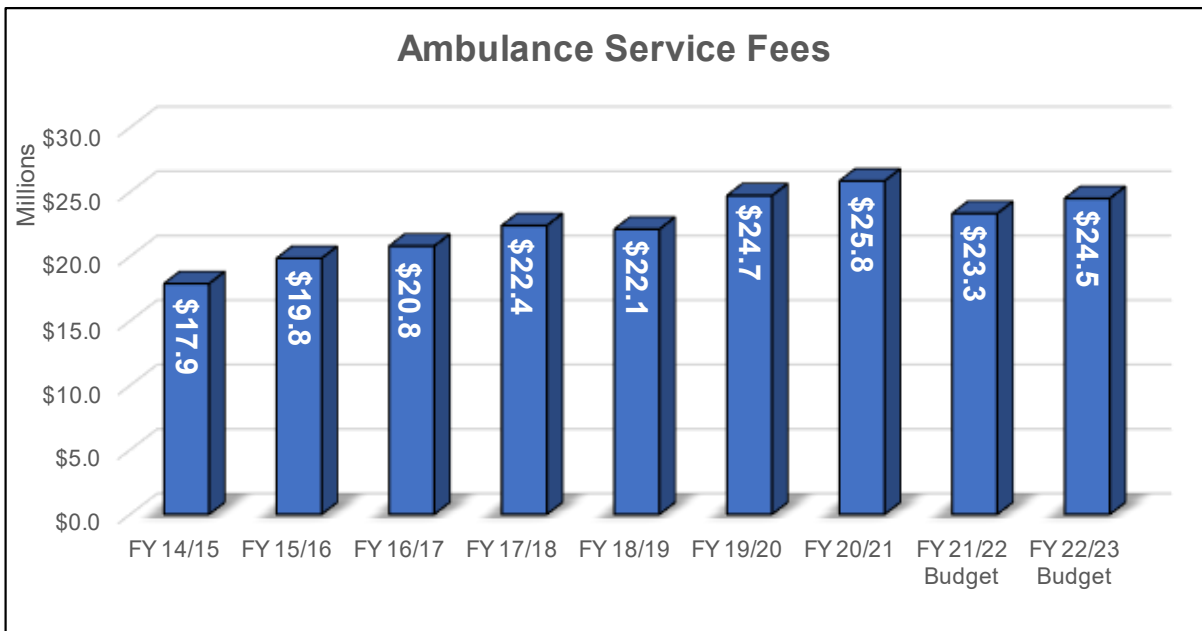
Communications Services Tax



Polk County's Communications Service Tax revenue has shown a consistent yearly decrease averaging 2.6% since FY 14/15. This revenue is derived from taxes charged on any voice, data,

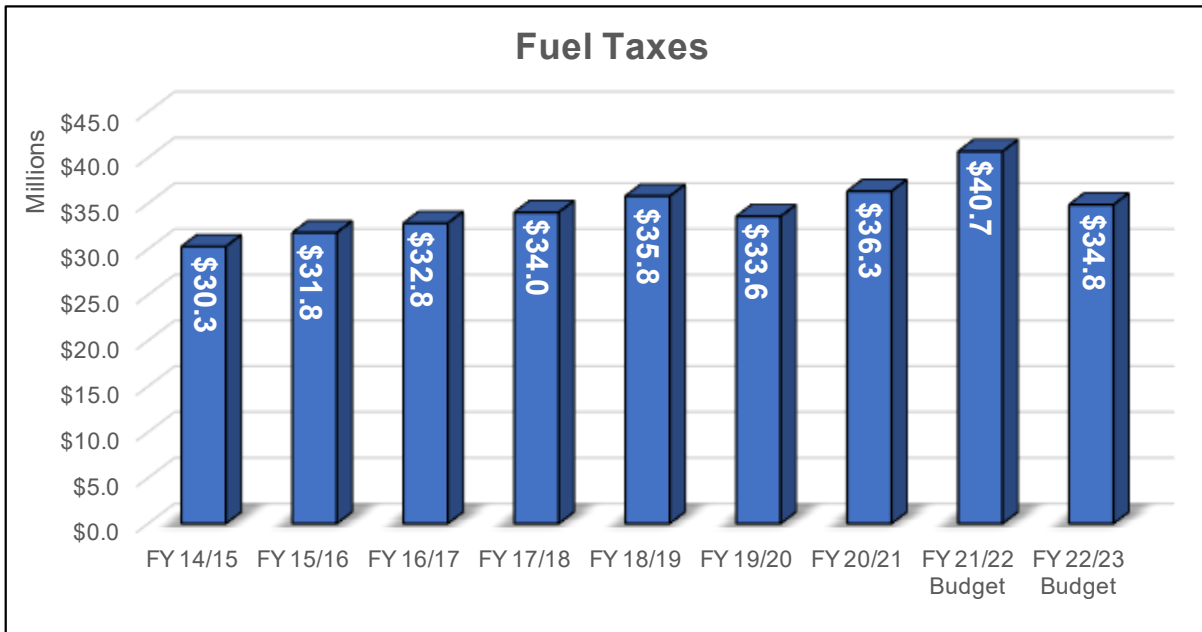
audio, video, or signals transmitted on any medium, with the exception of prepaid cell phone plans. Due to increased demand for prepaid plans and bundling programs offered by wireless companies, revenues continue to decrease each year.

Ambulance Service Fees



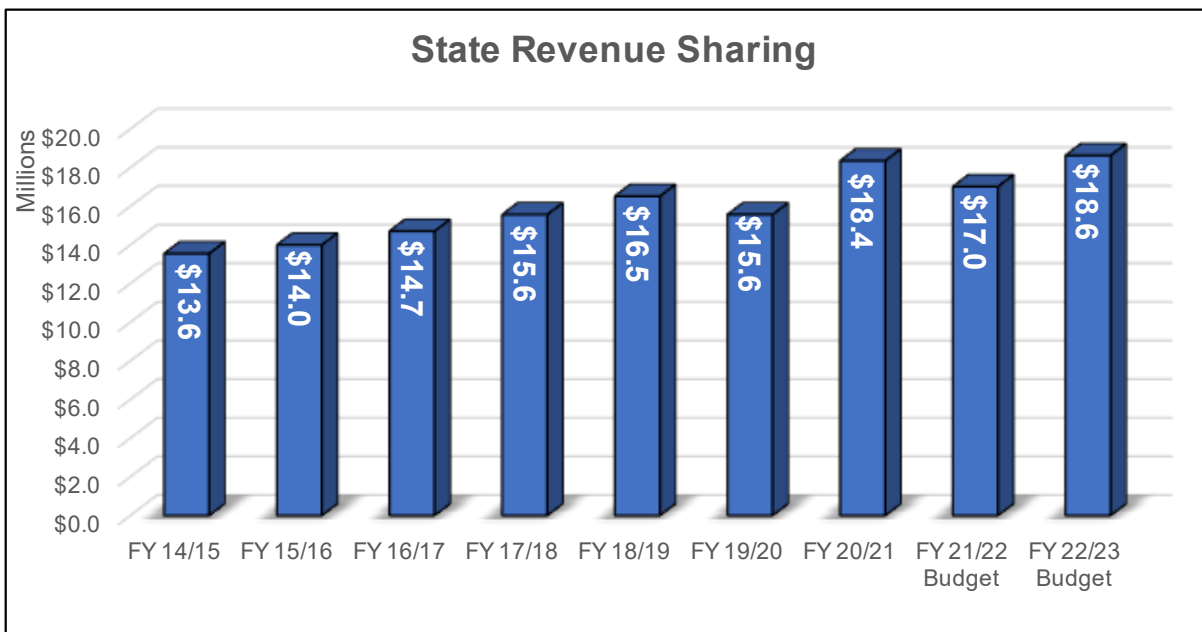
A major revenue source in Polk County's General Fund is the fee charged for ambulance services. The County charges the customer based on the type of ambulance service provided. To project this revenue, the County reviews historical receipts and number of customers to identify revenue trends. This revenue helps to offset the cost of the Emergency Medical Services section of the Fire Rescue Division but does not fully cover the cost due to the number of patients that do not pay or cannot pay. The Fire Rescue division has continued to participate in the Medicaid Managed Care Supplement Payment Program and the Public Emergency Medical Transport program. These programs provide funding to subsidize Medicaid ambulance transport costs.

Fuel Taxes



Fuel purchases in Polk County are subject to five separate taxes to help build and maintain County roads totaling fifteen cents per gallon. There are three local option fuel taxes totaling twelve cents, a one-cent County gas tax, and a two-cent constitutional gas tax. Polk County receives a portion of these gas taxes, which are used to pay for roadway-related infrastructure and operations.

State Revenue Sharing



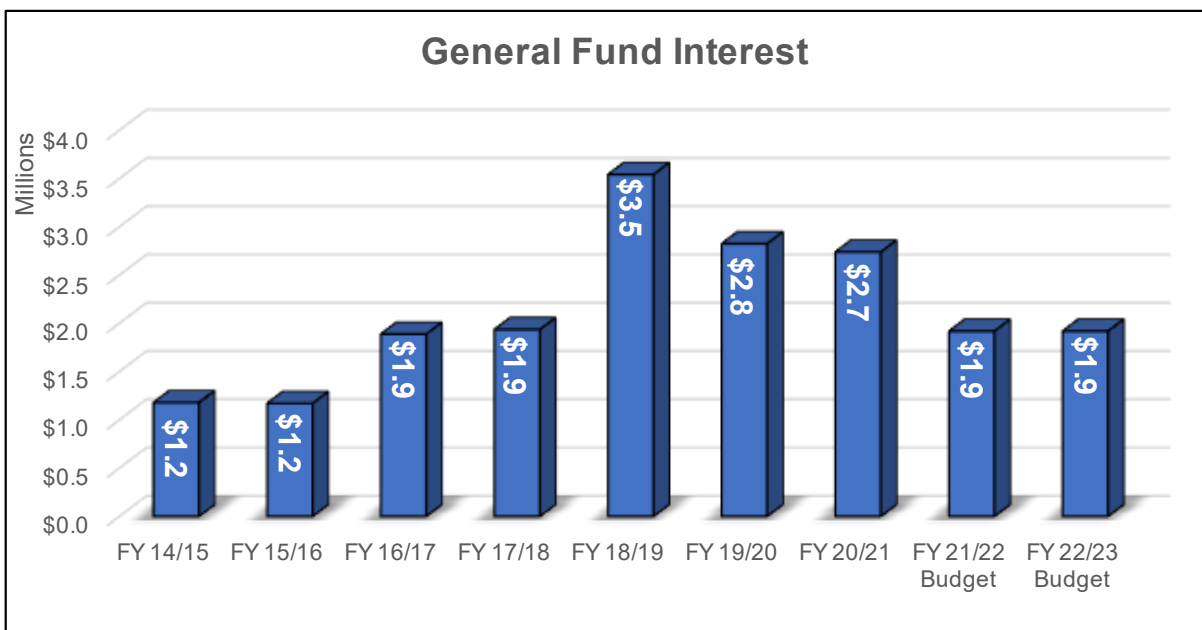
Polk County receives a share of the revenue collected by the State from cigarette sales and sales and use tax receipts. This revenue source was established through the Florida Revenue Sharing Act of 1972 and enacted to ensure a minimum level of revenue parity across units of local government. As with Sales Tax, numerous economic and non-economic factors affect the State Revenue Sharing Trust Fund and consequently, each county's share of the fund. The

distributions are affected by employment growth, population growth, changes in tax laws, consumer sentiments, shifts in consumer tastes and preferences, and weather-related activities such as storms and hurricanes.

Impact Fees

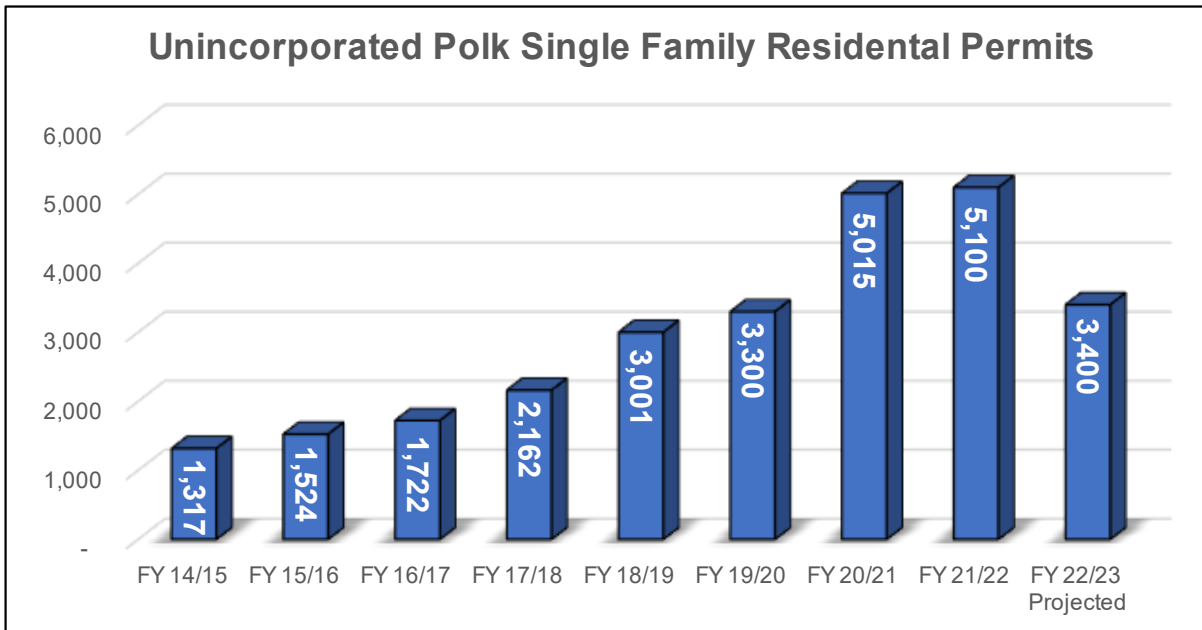
Polk County collects seven different types of Impact Fees, namely, Correctional, Emergency Medical Services, Fire, Law Enforcement, Library, Parks, and Transportation as a result of Ordinance No. 89-40 adopted by the Board in October 1989. The motivation to levy impact fees relates directly to the rate of growth in the County and the burden that Countywide development places on the County's service delivery system. According to the original ordinance creating impact fees, these funds are restricted exclusively for capital improvements and equipment needed to service any new development. All impact fees are collected at 100% of the latest study except the School Board impact fees which are collected at 75% of the latest study.

Interest Earnings



Interest earnings are the average rate of return that the County earns on all of its pooled cash balance. Factors such as short-term interest rates and beginning and ending fund balances (average cash balance for the year) affect interest earnings. Changes in earnings can be the result of Federal Reserve action. Decreases can be related to low fund balances because of lower ad valorem tax revenue and other declining revenue streams, while project expenditures continue. Conversely, increases in earnings can result in larger fund balance.

Building Permits



In FY 19/20, single-family permits increased to 3,300, which is a 10.0% increase over the previous year. In FY 20/21, single-family permits were 5,015, which represents a 52.0% increase from the prior year. Single-family home construction in FY 21/22 had challenges because of construction material and supply shortages, which was impacting the ability of home builders to keep up with the demand. This resulted in delays of construction starts and the completion time frames of homes. However, FY 21/22 still had a strong year for single-family home construction, which resulted in 5,100 single-family home permits being issued. This represented a 1.7% increase from the previous fiscal year. Material shortages and supply costs still remain a challenge going into FY 22/23, and combined with mortgage rate increases hovering at a 7.0% rate for a 30-year fixed mortgage, new housing permits will most likely decline in FY 22/23 to the levels of FY 18/19 and FY 19/20. Therefore, the Building Division is anticipating FY 22/23 new single-family home permits to be in the range of 3,400. However, many factors are in play that can impact the housing industry, so if mortgage rates start to decline along with housing prices, that FY 22/23 projected estimate could increase.

IMPACT FEE RATE CHANGES - SINGLE FAMILY DWELLING UNIT

Rate Changes are highlighted in blue

	EMS	Correctional	Transportation	Schools	Library	Parks	Fire Rescue	Law Enforcement	Water	Sewer	TOTAL Impact Fees
Rates 10/03/1989*	\$32.00	\$155.00	\$662.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$849.80
Rates 03/01/1994	\$49.00	\$155.00	\$103.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$307.00
Rates 10/01/1999*	\$49.00	\$155.00	\$645.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$849.00
Rates 10/01/2000*	\$49.00	\$155.00	\$967.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$1,171.00
Rates 9/01/03*	\$49.00	\$152.00	\$967.00	\$1,607.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,120.00	\$3,119.00	\$2,775.00
Rates 11/01/2004	\$49.00	\$152.00	\$2,705.00	\$1,607.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189.00	\$3,309.00	\$4,513.00
Adopted Date	5/4/2005	7/13/2005	9/28/2005	9/14/2005	9/28/2005	5/4/2005	6/21/2006	6/21/2006			
Effective Date	10/1/2005	10/1/2005	12/1/2005	12/1/2005	12/1/2005	10/1/2005	10/1/2006	10/1/2006			
Rates 10/01/2005	\$96.77	\$131.84	\$2,705.00	\$1,607.00	\$0.00	\$443.84	\$0.00	\$0.00	\$1,225.00	\$3,408.00	\$4,984.45
Rates 12/01/2005	\$96.77	\$131.84	\$2,922.00	\$8,596.00	\$197.00	\$443.84	\$0.00	\$0.00	\$1,225.00	\$3,408.00	\$12,387.45
Rates 3/01/2006	\$96.77	\$131.84	\$4,383.00	\$8,596.00	\$197.00	\$443.84	\$0.00	\$0.00	\$1,225.00	\$3,408.00	\$13,848.45
Rates 6/01/2006	\$96.77	\$131.84	\$5,844.00	\$8,596.00	\$197.00	\$443.84	\$0.00	\$0.00	\$1,225.00	\$3,408.00	\$15,309.45
Rates 7/01/2006	\$96.77	\$131.84	\$5,844.00	\$6,006.00	\$197.00	\$443.84	\$0.00	\$0.00	\$1,225.00	\$3,408.00	\$12,719.45
Rates 10/01/2006	\$96.77	\$131.84	\$5,844.00	\$6,006.00	\$197.00	\$443.84	\$216.00	\$278.00	\$1,225.00	\$3,408.00	\$13,213.45
Rates 12/04/2006	\$96.77	\$131.84	\$6,048.00	\$6,006.00	\$197.00	\$443.84	\$216.00	\$278.00	\$1,225.00	\$3,408.00	\$13,417.45
Rates 10/01/2007	\$99.00	\$135.00	\$6,247.00	\$4,171.00	\$203.00	\$456.00	\$223.00	\$287.00			\$11,821.00
Rates 4/01/2009	\$49.00	\$67.00	\$4,895.00	\$4,171.00	\$101.00	\$228.00	\$111.00	\$143.00			\$9,765.00
Rates 11/01/2009**	\$26.00	\$109.00	\$4,895.00	\$4,171.00	\$84.00	\$242.00	\$100.00	\$136.00			\$9,763.00
Rates 07/01/2010	\$26.00	\$109.00	\$4,895.00	\$4,160.00	\$84.00	\$242.00	\$100.00	\$136.00			\$9,752.00
Rates 07/31/2010***	\$0.00	\$0.00	\$0.00	\$4,160.00	\$0.00	\$0.00	\$0.00	\$0.00			\$4,160.00
Rates 01/01/2016***	\$16.00	\$48.00	\$1,077.00	\$4,403.00	\$41.00	\$89.00	\$60.00	\$64.00			\$5,798.00
Rates 03/17/2017#	\$33.00	\$97.00	\$2,155.00	\$5,242.00	\$83.00	\$178.00	\$121.00	\$129.00			\$8,038.00
Rates 09/18/2018##	\$66.00	\$194.00	\$2,155.00	\$5,242.00	\$83.00	\$178.00	\$242.00	\$259.00			\$8,419.00
Rates 01/01/2020###	\$76.00	\$220.00	\$2,380.00	\$6,598.00	\$169.00	\$417.00	\$282.00	\$283.00			\$10,425.00
Rates 07/01/2021###	\$76.00	\$220.00	\$2,380.00	\$7,798.00	\$169.00	\$417.00	\$282.00	\$283.00			\$11,625.00
Rates 01/01/2023###	\$76.00	\$220.00	\$2,380.00	\$8,998.00	\$169.00	\$417.00	\$282.00	\$283.00			\$12,825.00

* The Transportation rate is an average of the five separate district rates.

** Duncan and Associate new fee structure was adopted on July 22, 2009 at a 50% reduction level.

*** An impact Fee moratorium is in place for EMS, Transportation, Correctional Facilities, Fire Rescue, and Law Enforcement until December 31st, 2015.

On 7 April 2015, Resolution 15-014 was passed to approve a two phase increase. Phase 1: 1 January 2016 Phase 2: 17 March 2017

On June 18th Resolution 2018-038 was passed to increase EMS, Correctional Facilities, Fire Rescue, and Law Enforcement to 100% of the 2015 Study recommended rates.

On September 17, 2019 Resolution 2019-056 was passed, effective January 1, 2020, to increase all impact fees to 100% of the 2019 Study recommended rates except school impact fees which are approved in three phases. Phase 1 is effective January 1, 2020 at 55% of the 2019 Study recommended rates, phase 2 effective July 1, 2021 is approved at 65% of the 2019 study recommended rates and Phase 3 effective January 1, 2023 is approved at 75% of the 2019 Study recommended rates. The 2019 study established new Transportation impact fees (North, Northeast, Northwest, Southeast, and Southwest) and incorporated a revised benefit district map for Transportation Impact Fees.

FUND TYPES

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

GOVERNMENTAL FUNDS

GENERAL FUND

The General 00100 Fund finances most of the County's functions. The major sources of General Fund revenue are Ad Valorem Tax, Half-Cent Sales Tax, and Public Service Tax. Smaller revenue amounts are received through fees from licenses and permits, fines, charges for services, interest earnings, and intergovernmental sources. The FY 22/23 adopted budgeted ad valorem revenue is based on a Countywide increase in property values of 17.75%.

SPECIAL REVENUE FUNDS

Special Revenue Funds are revenues from specific sources that require separate accounting because of legal requirements, regulatory provisions, or administrative actions.

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 – This fund is comprised of various Federal- and State-awarded grants for needs such as recreational facilities, planning and development activities, affordable housing, and homeowner rehabilitation.

Tourism Tax 12160 Fund – 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.

Lake & River Enhancement Trust 12180 Fund – Revenue is generated through the annual State and County vessel registration fee. State fees are solely for providing waterway markers, public boat ramps, lifts and hoists, marine railways, and derelict/hazardous vessel removal. County fee proceeds are used for the patrol, regulation, and maintenance of bodies of water.

Fire Rescue 12190 Fund – Non-ad valorem special assessments are levied upon real estate parcels containing any building or structure to provide fire protection services to unincorporated areas of the County.

Impact Fees 12240 Fund – Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve that development. The fees typically require cash payments in advance of the completion of development. The Board's impact fees include Transportation, Emergency Medical Services, Correctional Facilities, Parks, Libraries, Fire Rescue, Law Enforcement, and School Board. All impact fees are collected at 100% of the latest study recommended rates except the School Board rate which is collected at 65% through the end of 2022 and increases to 75% effective January 1, 2023.

Emergency 911 14350 Fund – Revenue for this fund is the apportionment of the E911 fees levied on telephone service subscribers by telephone service providers as defined in the Florida Emergency Communications E911 Act, which authorized the Florida Emergency Communications E911 Act Board to levy up to \$0.50 per month per subscriber. 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 as described in Section 403.7215 of the 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 a \$12.50 per offense moving traffic violation penalty as described by Section 318.21 of the Florida Statutes. Additionally, in October 2013, the Board adopted a resolution to supplement this fund through user fees. This fund is used for the intergovernmental radio communication program or local law enforcement automation.

Local Provider Participation 14460 Fund – Revenue is generated through a voluntary non-ad valorem assessment levied on public and private hospitals effective FY 22/23. The revenue is used as an intergovernmental transfer allowing the hospitals to draw down additional State and Federal funds for the purpose of minimizing the Medicaid reimbursement gap.

Polk County, Florida Opioid Abatement Trust 14480 Fund – Revenue is generated from settlement proceeds of legal action filed by the State of Florida through the National Prescription Opiate Litigation. The proceeds are used to implement and fund the Polk County Opioid Abatement Plan.

Indigent Health Care 14490 Fund – This fund was established to provide extended healthcare services to low-income residents. This revenue was generated through a half-cent discretionary sales surtax initially approved in 2004 and re-approved in 2016 for 25 years.

Coronavirus Local Fiscal Recovery 14500 Fund – American Rescue Plan – Funding was received during FY 20/21 through the American Rescue Plan Act. Funds must be obligated by December 31, 2024 and expended by December 31, 2026.

Hazard Mitigation Grant Program IRMA 14850 Fund – Revenue was established in FY 19/20 from a Federal grant program with a 75% Federal cost share and a 25% local cash match to mitigate future damages from natural disasters.

Leisure Services MSTU 14930 Fund – Revenue is generated through a 0.5450 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 0.2046 mill ad valorem assessment levied in unincorporated Polk County to fund library facilities and services.

Rancho Bonito MSTU 14960 Fund – Revenue is generated through a 9.1272 mill ad valorem assessment on the parcels located in the Rancho Bonito area of unincorporated Polk County in order to minimally assist in the funding of law enforcement services and various improvements.

Transportation Millage 14970 Fund – Revenue is generated through a 1.2000 mill ad valorem assessment designed to narrow the transportation infrastructure gap. Projects addressed by this fund include roads resurfacing, stabilization of unpaved roads, roadway drainage, roadway capacity, and substandard roads.

Emergency Medical Millage 14980 Fund – This fund was established through a Countywide millage increase of 0.2500 mill to cover operating and capital costs associated with Emergency Medical Services (EMS) throughout the County.

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 Chapter 932 and Chapter 938 of the Florida Statutes. Funds may be utilized for specified law enforcement purposes.

Land Management Non-Expendable Trust 15010 Fund – This fund was established for the preservation of water, wildlife, and wilderness resources and the purchase of environmentally-sensitive lands. Bonds not exceeding \$20 million or a 20 year maturity may be issued to maintain the fund. Voters approved this levy in 1994, which sunset in FY 15/16. As a non-expendable trust, only the interest earned may be utilized.

Eloise Community Redevelopment Area (CRA) 15250 Fund – This CRA was established for neighborhood revitalization activities in the Eloise Community. Revenue is generated through an incremental increase in ad valorem taxes with the base year of 1999.

Harden Parkway Community Redevelopment Area Fund 15290 – 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.

Building 15310 Fund – The Building Fund is dedicated to building inspection-related activities and is funded by building permit fees and radon surcharge fees.

Affordable Housing Assistance Trust Fund (SHIP) 15350 Fund– 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 multi-family housing to very-low- to moderate-income families.

Hurricane Irma 15550 Fund – This fund was established in FY 17/18 to track Countywide expenditures resulting from Hurricane Irma damages. This fund collected revenue from State and Federal agencies for recovery costs and will be closed out in FY 22/23.

Street Lighting Districts 16000 Fund – Revenue is generated through annual assessments to property owners within established street lighting districts for the costs associated with providing and maintaining streetlights. Districts are created by ordinance and the assessment is determined by the number of parcels located within the district.

Stormwater MSTU 18000 Fund – Revenue is generated through an ad valorem assessment of 0.0970 mill 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. Mandated services include water quality monitoring, cleanup, maintenance, and improvement of drainage systems in unincorporated Polk County.

DEBT SERVICE FUNDS

Debt Service Funds 23500 – 24000 – These funds are used to account for the accumulation of resources for payment of County long-term debt not payable from Enterprise Fund operations. Pursuant to Section 200.181, Florida Statutes, and the Florida Constitution, there is no legal debt limit imposed on county governments in the State of Florida.

CAPITAL PROJECT FUNDS

Capital Funds 30200 – 31900 – In accordance with the Community Investment Program, these funds are designated for capital improvement, construction, or acquisition projects.

Drainage & Water Quality Projects 30200 Fund – This fund was created for drainage and water quality projects and was originally funded through Public Service Tax Revenue; it currently has no active revenue stream and is only funded through the carryforward of fund balance.

General Capital Improvement 30800 Fund – This fund is generally used for building asset management projects. In the past, this fund received revenue from an annual dividend from the Waste and Recycling commercial tonnage fee collection. Since FY 19/20, \$2.7 million in sales tax revenue sharing has been allotted annually to the County’s general capital improvement projects.

2019 Capital Improvement Project 30900 Fund – This fund was established in FY 19/20 for several capital improvement initiatives such as a new Tax Collector building, four fire stations, financial system upgrades, and another section of a regional park in the Northeast Four Corners region.

Environmental Lands Acquisition 31200 Fund – This fund was established for the preservation of water, wildlife, and wilderness resources and funded through an ad valorem assessment approved by voters in 1994 and sunset in 2015. The fund balance is being used for environmental lands acquisitions.

Northeast Polk Roadway 31900 Fund – This fund was created from the remaining fund balance of the North Ridge CRA Fund which sunset in FY 14/15. The remaining balance will be used for projects in Northeast Polk County.

PROPRIETARY FUNDS

ENTERPRISE FUNDS

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

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

Community Cleanup 41310 Fund – This fund was established to provide revitalization and beautification services for neighborhoods, open areas, and roadways. All expenses have been moved to the General Fund. This fund is scheduled to be closed in FY 21/22.

Utilities Funds 42010 – 42432 – These funds were established to provide water and sewer services in certain unincorporated areas of Polk County.

Rohr Home 43110 Fund – This fund was established to provide skilled long-term nursing care for needy residents.

INTERNAL SERVICE FUNDS

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

Fleet Maintenance 50100 Fund – This fund was established to provide maintenance services for County equipment and vehicles. Fleet maintenance services are also provided to the cities of Auburndale, Fort Meade, and Lake Wales through Memorandums of Understanding (MOUs).

Employee Health Insurance 50300 Fund – This fund was established to provide health benefits to County employees and their dependents through the County's Self-Insurance Program.

Fleet Replacement 51500 Fund – This fund was established to provide funding for the replacement of aging vehicles and equipment.

Information Technology 52000 Fund – This fund was established to provide open accountability related to costs associated with providing telecommunication and computer services to County divisions.

Tax and Millage Information

The following information is provided on the millage levied by Polk County. Polk County has, in addition to its Countywide tax millage, additional millage 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 fire rescue services.

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 22/23, the Countywide millage of 6.6920 consists of three components: General Fund (5.2420), Emergency Medical (0.2500), and Transportation (1.2000).

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 (0.5450), Libraries (0.2046), and Stormwater (0.0970).

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:	<u>(\$50,000)</u>
Taxable value:	\$100,000

Countywide

$$\frac{100,000}{1,000} = 100 \times 6.6920 = \$669.20$$

(Countywide millage)

Unincorporated

$$\frac{100,000}{1,000} = 100 \times 7.5386 = \$753.86$$

(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.

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