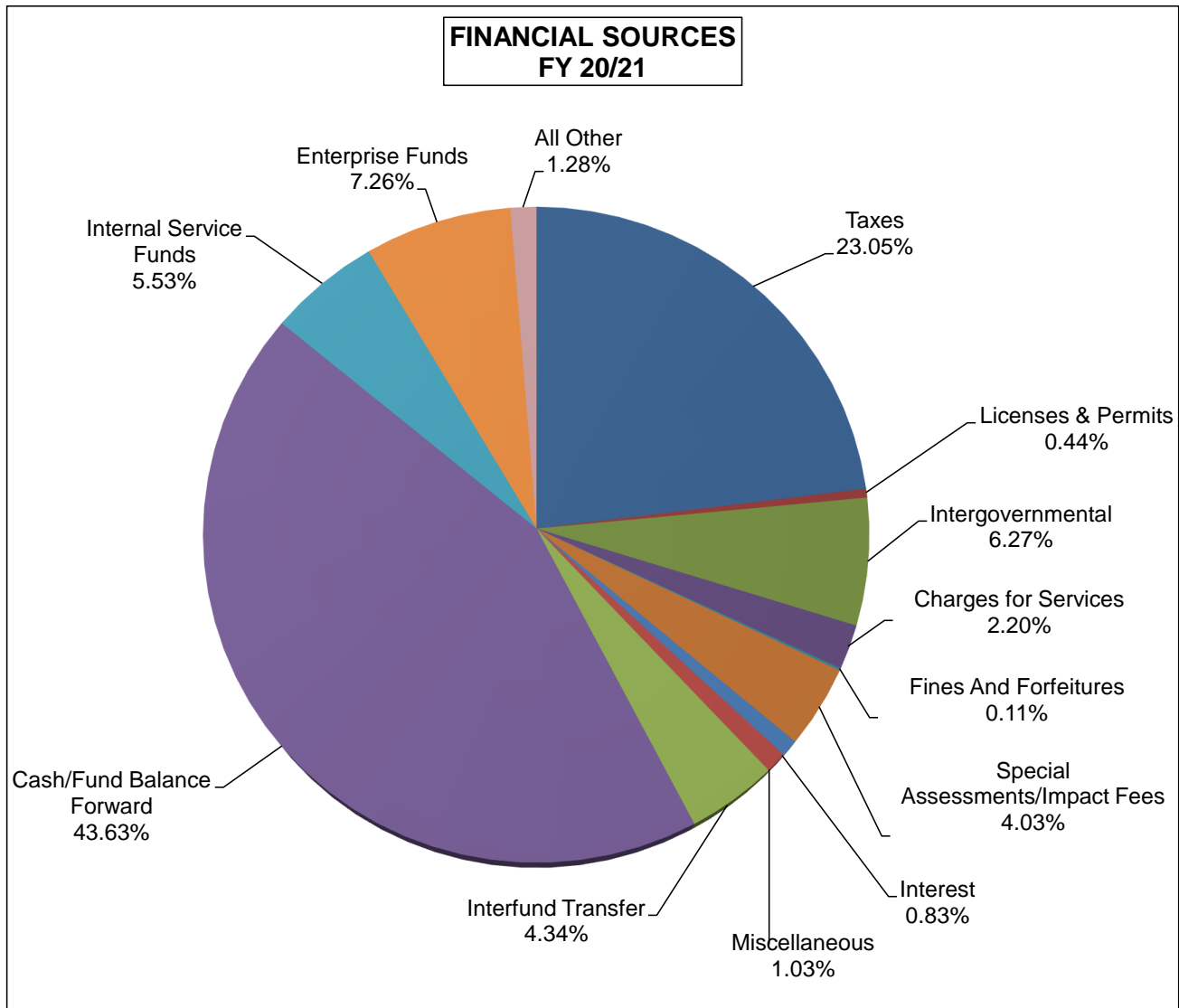


## **EXECUTIVE AND FINANCIAL SUMMARIES**

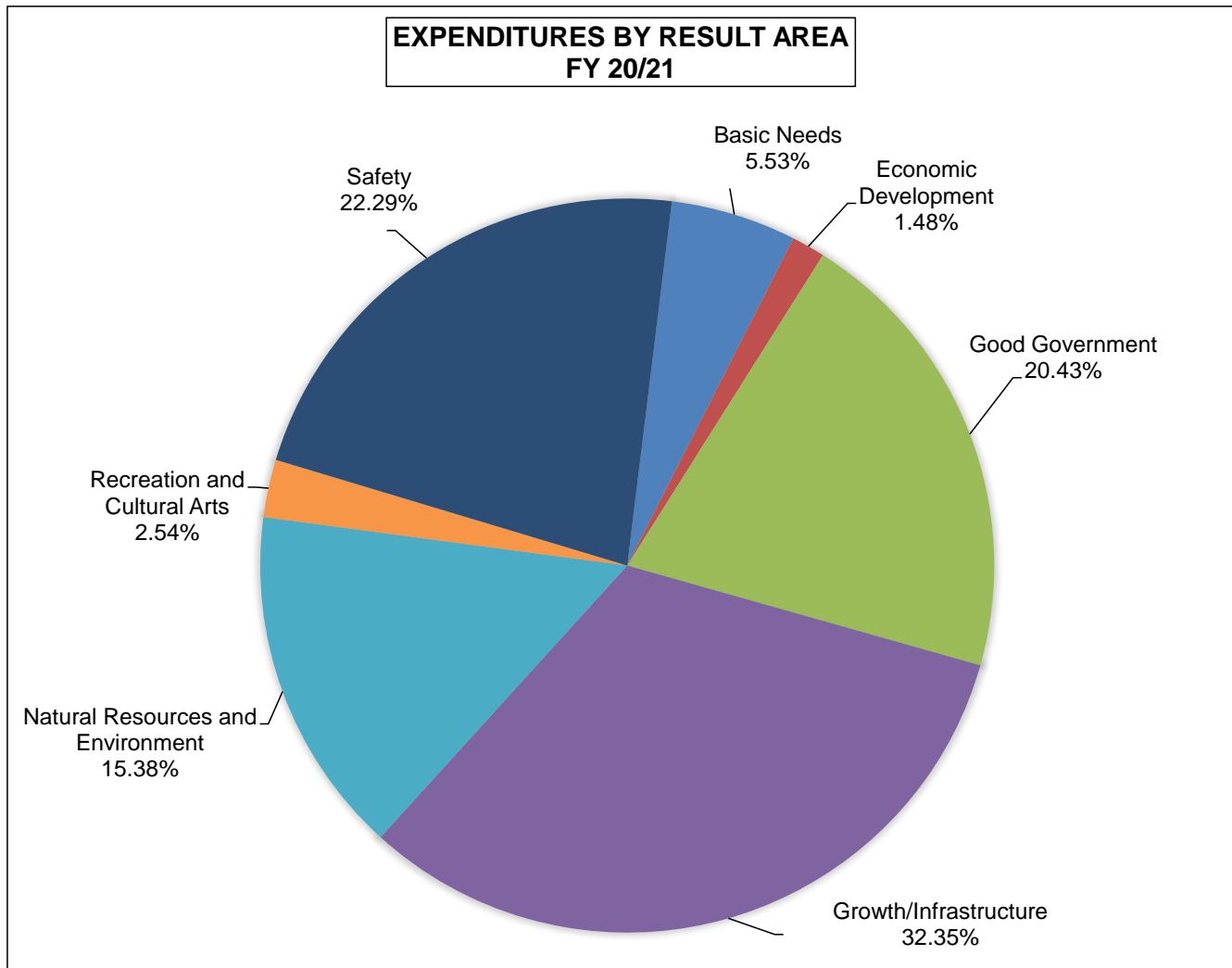
**FY 20/21 ADOPTED BUDGET  
FINANCIAL SOURCES**

	<u>Actual</u> <u>FY 18/19</u>	<u>Budget</u> <u>FY 19/20</u>	<u>Adopted</u> <u>FY 20/21</u>	<u>Plan</u> <u>FY 21/22</u>
Taxes	390,090,713	395,615,372	410,078,617	424,555,131
Licenses & Permits	9,236,092	7,770,480	7,788,460	7,933,310
Intergovernmental	121,001,983	123,774,120	111,523,990	92,969,678
Charges for Services	39,446,631	37,279,082	39,084,931	40,277,751
Fines And Forfeitures	2,006,474	2,064,772	2,012,446	2,028,360
Special Assessments/Impact Fees	69,249,304	70,183,685	71,666,611	72,721,766
Interest	30,914,484	13,701,952	14,767,456	12,970,776
Miscellaneous	22,827,595	12,598,667	18,307,462	14,250,432
Interfund Transfer	88,157,548	107,522,359	77,235,142	68,210,701
Cash/Fund Balance Forward	0	657,634,763	776,273,795	572,678,419
Internal Service Funds	81,580,324	90,350,008	98,319,806	101,633,440
Enterprise Funds	129,841,160	120,995,345	129,210,524	131,871,208
Debt Proceeds	0	27,000,000	0	0
All Other	25,399,884	20,488,301	22,854,405	22,777,490
<b>Total:</b>	<b>1,009,752,192</b>	<b>1,686,978,906</b>	<b>1,779,123,645</b>	<b>1,564,878,462</b>



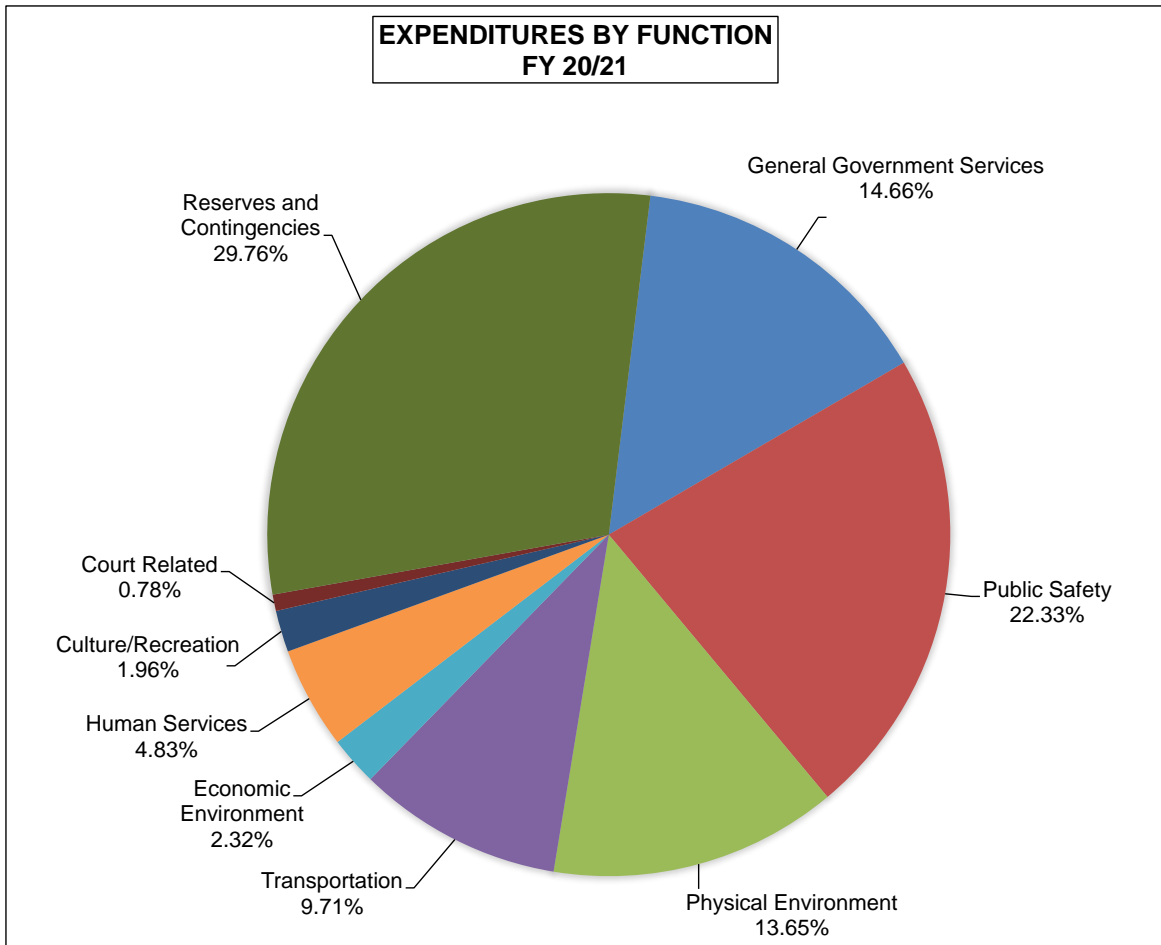
**FY 20/21 ADOPTED BUDGET  
EXPENDITURES BY RESULT AREA**

	<u>Actual FY 18/19</u>	<u>Budget FY 19/20</u>	<u>Adopted FY 20/21</u>	<u>Plan FY 21/22</u>
Basic Needs	68,211,315	100,839,840	98,456,381	94,418,671
Economic Development	15,013,100	32,358,371	26,263,502	23,642,009
Good Government	193,429,089	336,151,401	363,482,142	332,865,248
Growth/Infrastructure	210,179,848	535,984,860	575,518,435	480,384,924
Natural Resources and Environment	57,371,882	279,317,003	273,557,411	257,188,815
Recreation and Cultural Arts	15,942,357	35,531,388	45,196,653	31,174,875
Safety	315,067,767	366,796,043	396,649,121	345,203,920
<b>Total:</b>	<b>875,215,358</b>	<b>1,686,978,906</b>	<b>1,779,123,645</b>	<b>1,564,878,462</b>



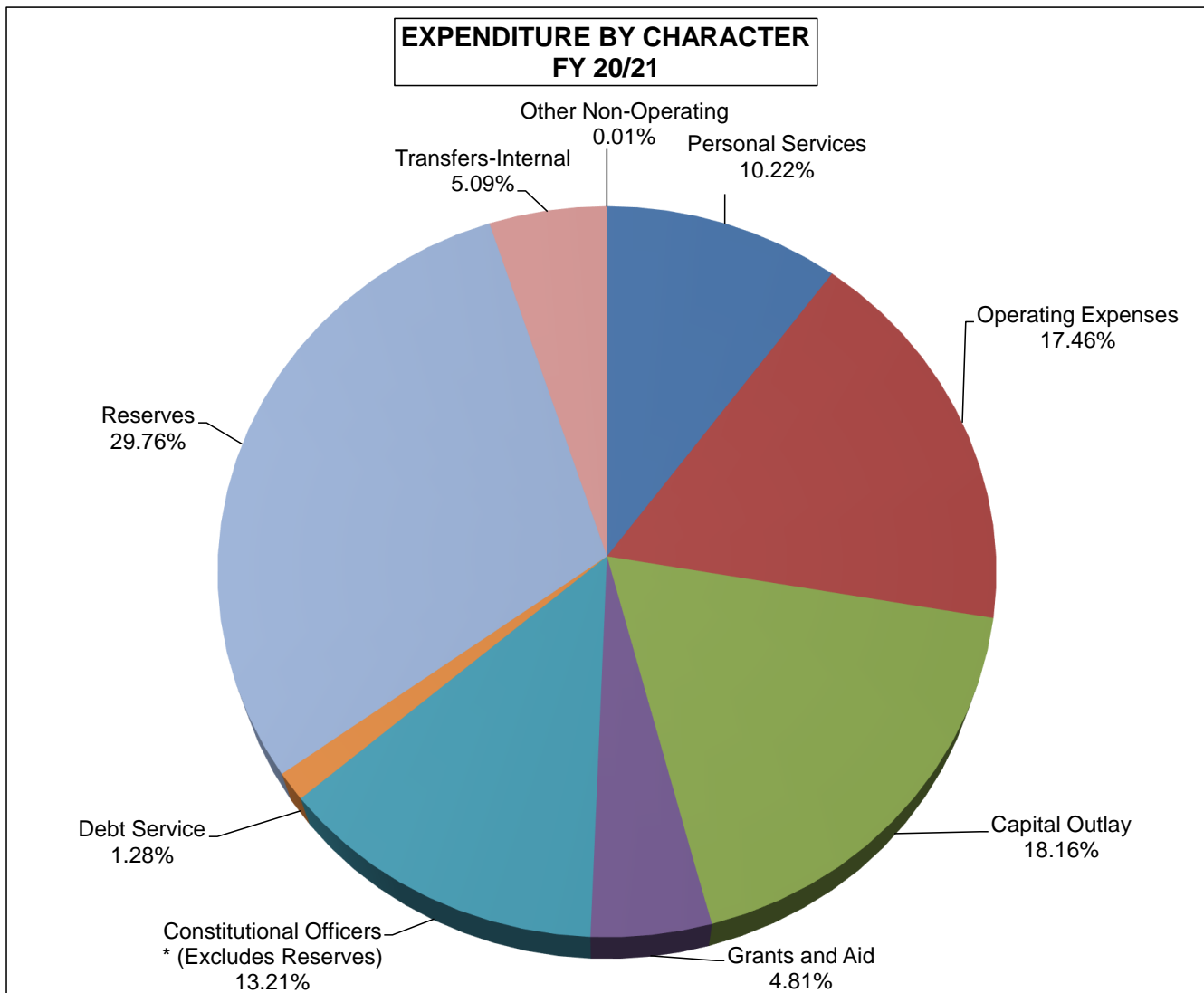
**FY 20/21 ADOPTED BUDGET  
EXPENDITURES BY FUNCTION**

	<b>Actual FY 18/19</b>	<b>Budget FY 19/20</b>	<b>Adopted FY 20/21</b>	<b>Plan FY 21/22</b>
General Government Services	186,728,119	233,781,437	260,776,575	242,120,310
Public Safety	327,431,945	383,985,952	397,381,835	342,282,402
Physical Environment	166,214,324	230,146,040	242,835,197	197,121,741
Transportation	74,976,943	133,114,691	172,741,431	160,930,719
Economic Environment	21,607,288	34,951,068	41,202,199	37,751,408
Human Services	70,723,967	87,859,728	85,978,754	80,966,460
Culture/Recreation	16,277,206	25,663,398	34,948,686	21,262,196
Court Related	11,255,566	12,937,098	13,837,583	13,654,394
Reserves and Contingencies	0	544,539,494	529,421,385	468,788,832
<b>Total:</b>	<b>875,215,358</b>	<b>1,686,978,906</b>	<b>1,779,123,645</b>	<b>1,564,878,462</b>



**FY20/21 ADOPTED BUDGET  
EXPENDITURES BY CHARACTER**

	<u>Actual FY 18/19</u>	<u>Budget FY 19/20</u>	<u>Adopted FY 20/21</u>	<u>Plan FY 21/22</u>
Personal Services	151,585,074	173,309,552	181,806,246	191,137,698
Operating Expenses	253,671,997	276,486,843	310,687,580	297,727,459
Capital Outlay	90,660,829	258,311,587	323,080,996	189,388,199
Grants and Aid	46,413,621	58,401,913	85,507,955	64,432,927
Constitutional Officers * (Excludes Reserves)	206,386,410	224,566,196	235,050,455	239,538,212
Debt Service	25,829,481	32,408,306	22,800,384	29,578,693
Reserves	0	544,539,494	529,421,385	468,788,832
Transfers-Internal	100,325,979	118,747,015	90,560,644	84,078,442
Other Non-Operating	341,967	208,000	208,000	208,000
<b>Total:</b>	<b>875,215,358</b>	<b>1,686,978,906</b>	<b>1,779,123,645</b>	<b>1,564,878,462</b>



## EXPENDITURES BY FUND GROUP

		Actuals FY 18/19	Budget FY 19/20	Adopted FY 20/21	Plan FY 21/22
<b>General Fund</b>					
00100	General Fund	335,879,425	430,044,920	449,870,417	451,056,008
<b>Special Revenue Funds</b>					
10100	County Transportation Trust Fund	24,630,998	103,202,697	120,997,444	115,280,120
10150	Special Revenue Grants	16,500,199	28,551,288	42,496,973	22,593,372
12160	Tourism Tax Funds	12,861,029	25,764,512	19,704,248	17,069,557
12180	Lake And River Enhancement Trust Funds	338,940	2,868,812	3,253,085	1,650,620
12190	Fire Rescue Funds	41,183,478	47,808,305	52,406,357	52,122,478
12240	Impact Fees	4,591,707	59,541,929	70,142,145	59,051,486
14350	Emergency 911 Funds	1,986,756	3,696,776	4,793,989	4,725,980
14370	Hazardous Waste Funds	143,462	238,922	148,555	162,053
14390	Radio Communications Funds	2,941,061	9,185,300	4,780,791	4,512,861
14400	Cares Act Coronavirus Relief Fund 2020	0	0	41,700,000	0
14490	Indigent Health Care Funds	54,729,329	86,508,228	84,937,392	81,492,830
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	0	557,370	3,876,348	2,282,209
14930	Leisure Services MSTU Funds	11,369,878	23,068,319	25,152,731	21,148,004
14950	Libraries MSTU Funds	3,879,271	5,710,182	6,192,127	6,211,387
14960	Rancho Bonito MSTU Fund	471	37,852	59,027	63,780
14970	Transportation Millage Fund	36,471,047	78,402,642	85,472,391	66,315,141
14980	Emergency Medical Millage Fund	2,176,514	13,275,407	19,944,296	15,411,387
14990	Law Enforcement Trust Funds	219,277	1,173,628	1,128,007	1,168,237
15010	Land Management Nonexpendable Trust Funds	72,000	40,624,401	41,697,988	40,394,481
15240	Polk Commerce Centre CRA	3,619	0	0	0
15250	Eloise CRA Trust-Agency Funds	51,259	675,249	672,047	622,774
15290	Harden Parkway CRA Funds	1,200,000	1,399,540	1,545,639	1,524,961
15310	Building Funds	7,210,328	13,881,327	14,305,715	12,849,388
15350	Affordable Housing Assistance Trust Funds	2,413,975	4,355,093	6,992,500	6,992,500
15550	Hurricane Irma Fund	38,979,837	37,400,000	2,000,000	0
16000	Street Lighting Districts	2,535,791	2,969,378	2,855,185	2,855,185
18000	Stormwater MSTU	1,575,789	9,458,885	8,986,979	6,973,772
<b>Debt Service Funds</b>					
23300	Capital 2010	2,738,161	7,793,552	0	0
23400	Transportation 2010	4,125,696	11,330,177	0	0
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	5,402,800	8,637,712	8,795,681	8,849,681
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	1,912,753	3,821,104	3,837,161	3,790,611
23800	Promissory Note 2020A	0	3,038,513	2,586,176	4,416,347
24000	Promissory Revenue Note, Series 2020 C	0	0	5,700,000	10,812,113
<b>Capital Funds</b>					
30200	Drainage and Water Quality Fund	601,169	9,388,311	9,052,852	1,310,603
30800	General Capital Improvement Funds	4,604,292	23,228,916	32,105,926	14,442,068
30900	2019 Capital Improvement Project Fund	0	27,192,902	23,149,415	0
31200	Environmental Land Acquisition Funds	301,769	2,402,346	2,258,400	1,265,574
31900	Northeast Polk Roadway Fund	1,569,218	8,996,240	5,993,916	3,716
<b>Enterprise Funds</b>					
41010	Solid Waste Funds	19,509,332	109,483,116	93,699,848	77,770,240
41110	Landfill Closure Funds	10,736,066	73,314,093	79,893,047	83,050,258
41210	Universal Solid Waste Collection Funds	19,579,975	38,058,992	40,280,020	41,323,247
41310	Community Cleanup Funds	104,894	0	312,500	0
42010	Utilities Operating Funds	96,105,853	157,559,721	111,698,997	106,046,806
42110	Utilities Capital Expansion Funds	11,187,878	47,848,835	56,295,574	62,607,010
42432	Utilities Bonds	0	0	46,444,981	8,780,007
43110	Rohr Home Fund	5,534,874	6,277,196	6,440,590	6,546,145
<b>Internal Service Funds</b>					
50100	Fleet Maintenance Funds	7,516,687	9,148,232	10,644,366	10,504,353
50300	Employee Health Insurance Fund	61,146,302	72,909,614	82,662,269	86,648,541
51500	Fleet Replacement Funds	8,823,680	24,812,483	27,432,317	28,813,475
52000	Information Technology Fund	9,768,519	11,335,889	13,727,233	13,367,096
<b>Total Funds</b>		<b>875,215,358</b>	<b>1,686,978,906</b>	<b>1,779,123,645</b>	<b>1,564,878,462</b>

## FY20/21 ADOPTED BUDGET OPERATING EXPENDITURES

	<u>Actual</u> <u>FY 18/19</u>	<u>Budget</u> <u>FY 19/20</u>	<u>Adopted</u> <u>FY 20/21</u>	<u>Plan</u> <u>FY 21/22</u>
General Fund	328,528,284	357,367,316	373,874,133	385,298,989
Gas Tax Fund	13,650,758	28,375,253	50,258,462	46,838,763
Fire Rescue Funds	40,796,478	47,358,766	51,452,662	50,784,203
Indigent Health Care Funds	53,788,378	62,235,656	62,853,070	64,409,328
Other Special Revenue Funds	102,336,628	187,581,206	258,644,138	178,418,359
Debt Service Funds	14,167,178	16,509,616	8,660,745	15,430,283
Capital Funds	7,042,209	51,344,490	58,913,638	14,296,589
Landfill Funds	36,315,995	63,754,023	61,264,296	44,118,919
Utilities Fund	92,933,229	115,339,876	131,413,133	109,773,110
Rohr Home Fund	5,027,473	5,334,415	5,345,371	5,466,892
<b>Total :</b>	<b>694,586,610</b>	<b>935,200,617</b>	<b>1,062,679,648</b>	<b>914,835,435</b>

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

## FY20/21 ADOPTED BUDGET OPERATING REVENUES

	<u>Actual</u> <u>FY 18/19</u>	<u>Budget</u> <u>FY 19/20</u>	<u>Adopted</u> <u>FY 20/21</u>	<u>Plan</u> <u>FY 21/22</u>
General Fund	347,298,681	335,051,134	347,245,901	362,858,686
Gas Tax Fund	38,691,886	34,041,847	34,054,695	34,108,520
Fire Rescue Funds	39,701,618	41,823,517	47,411,294	48,105,800
Indigent Health Care Funds	53,544,656	49,404,635	52,056,311	53,140,473
Other Special Revenue Funds	179,422,536	179,420,103	169,893,293	147,982,092
Debt Service Funds	7,746,774	7,234,496	6,404,706	6,439,702
Capital Funds	5,433,396	7,622,719	4,580,755	3,370,624
Landfill Funds	49,920,991	47,310,119	48,472,962	49,050,786
Utilities Fund	95,178,641	85,006,244	96,294,596	96,371,643
Rohr Home Fund	5,473,478	5,389,772	5,413,745	5,519,300
<b>Total :</b>	<b>822,412,657</b>	<b>792,304,586</b>	<b>811,828,258</b>	<b>806,947,626</b>

Excludes:

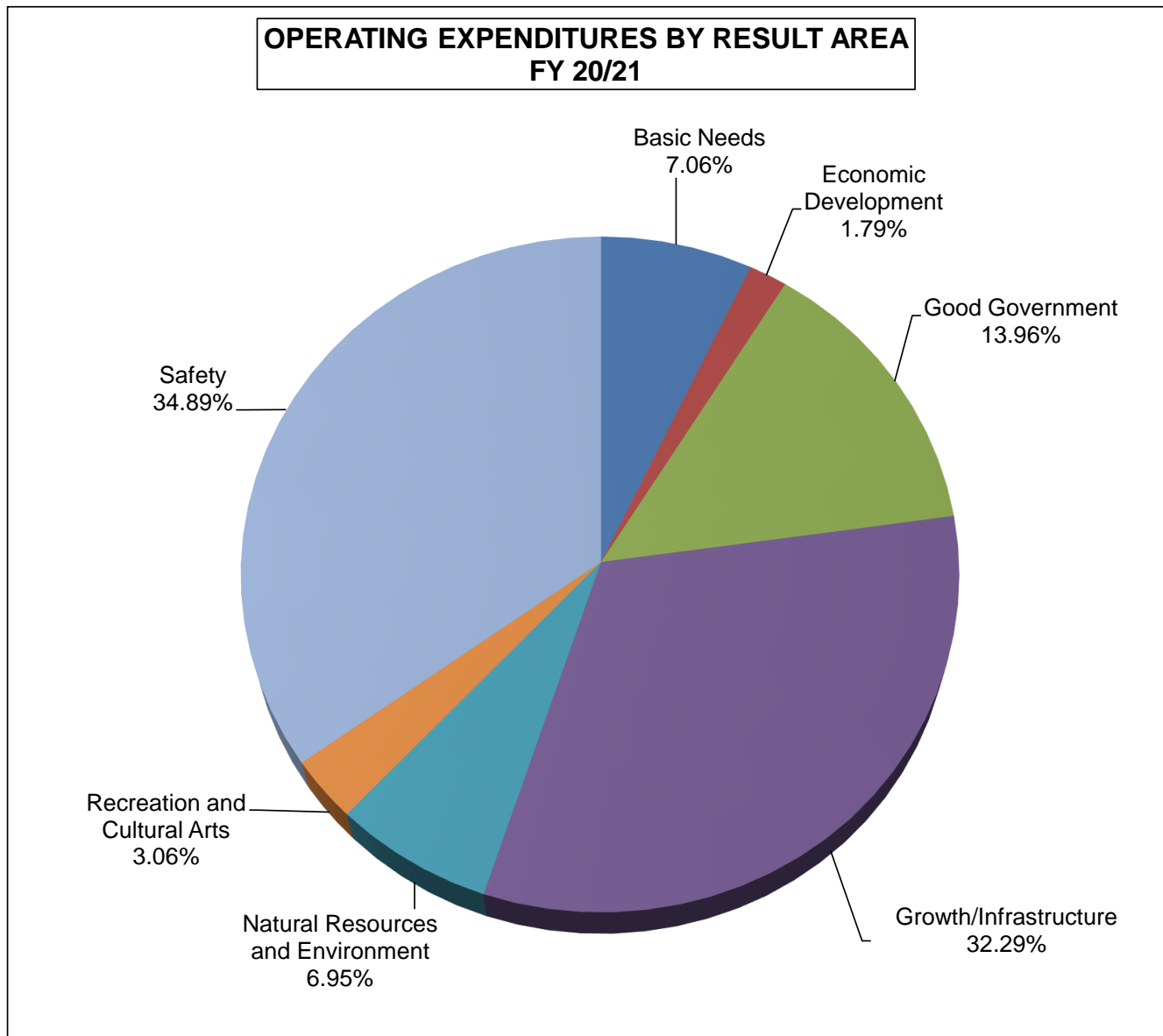
Cash/Fund Balance Forward, Indirects, InKinds, Transfers, CRAs, and Internal Service Funds

Commercial Paper, Interfund Loans, and Bond Proceeds:

FY 18/19 - \$0; FY 19/20 - \$27,000,000; FY 20/21 - \$0; FY 21/22 - \$0

**FY 20/21 ADOPTED BUDGET  
OPERATING EXPENDITURES BY RESULT AREA**

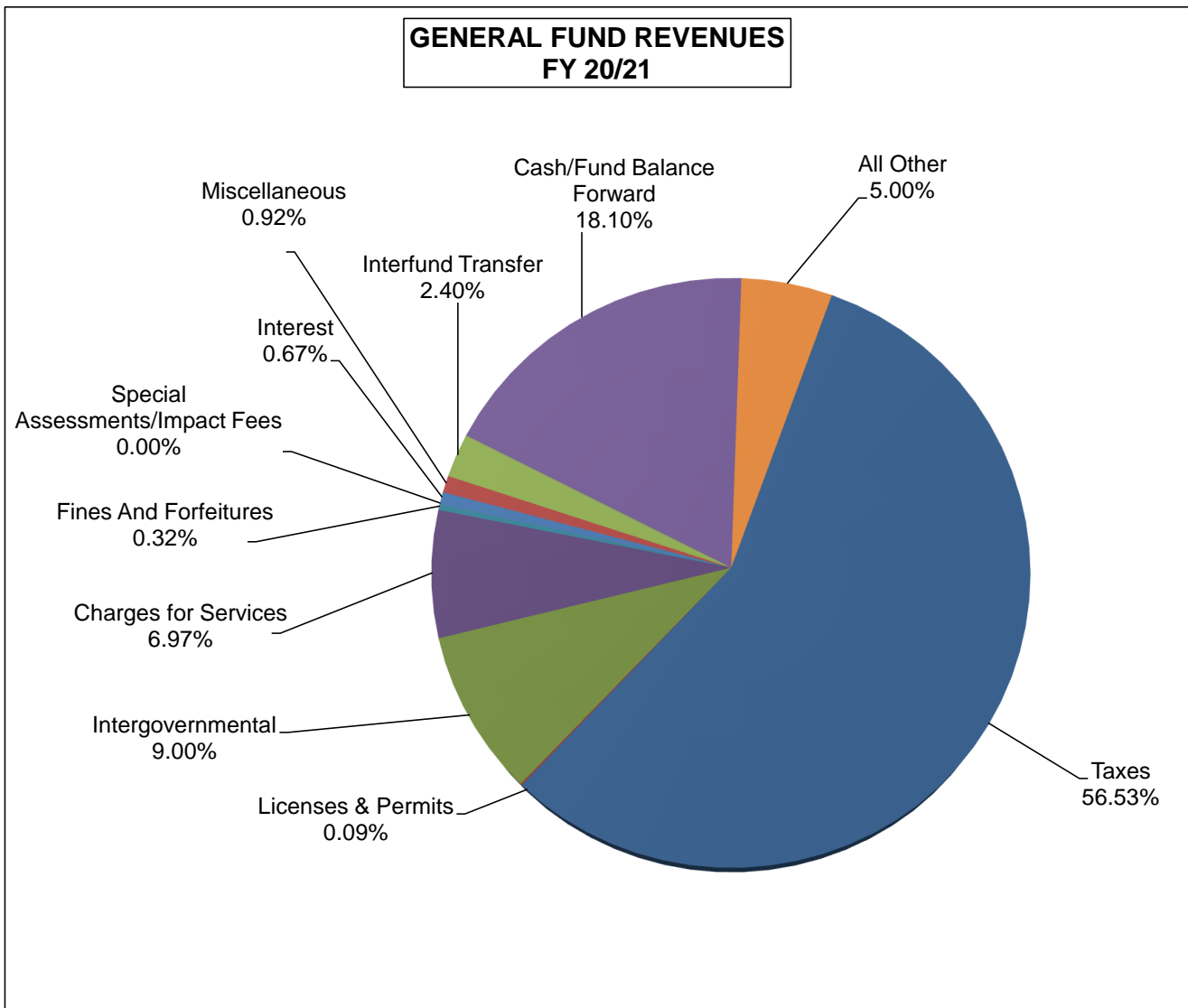
	<u>Actual FY 18/19</u>	<u>Budget FY 19/20</u>	<u>Adopted FY 20/21</u>	<u>Plan FY 21/22</u>
Basic Needs	65,612,878	75,164,487	75,036,840	76,255,916
Economic Development	14,418,087	20,629,226	18,963,794	18,493,750
Good Government	99,212,564	133,303,499	148,327,623	131,279,760
Growth/Infrastructure	182,300,313	290,070,316	343,182,806	288,166,643
Natural Resources and Environment	43,324,552	77,538,255	73,894,365	57,359,045
Recreation and Cultural Arts	14,178,375	23,370,766	32,543,868	19,362,791
Safety	275,539,841	315,124,068	370,730,352	323,917,530
<b>Total:</b>	<b>694,586,610</b>	<b>935,200,617</b>	<b>1,062,679,648</b>	<b>914,835,435</b>





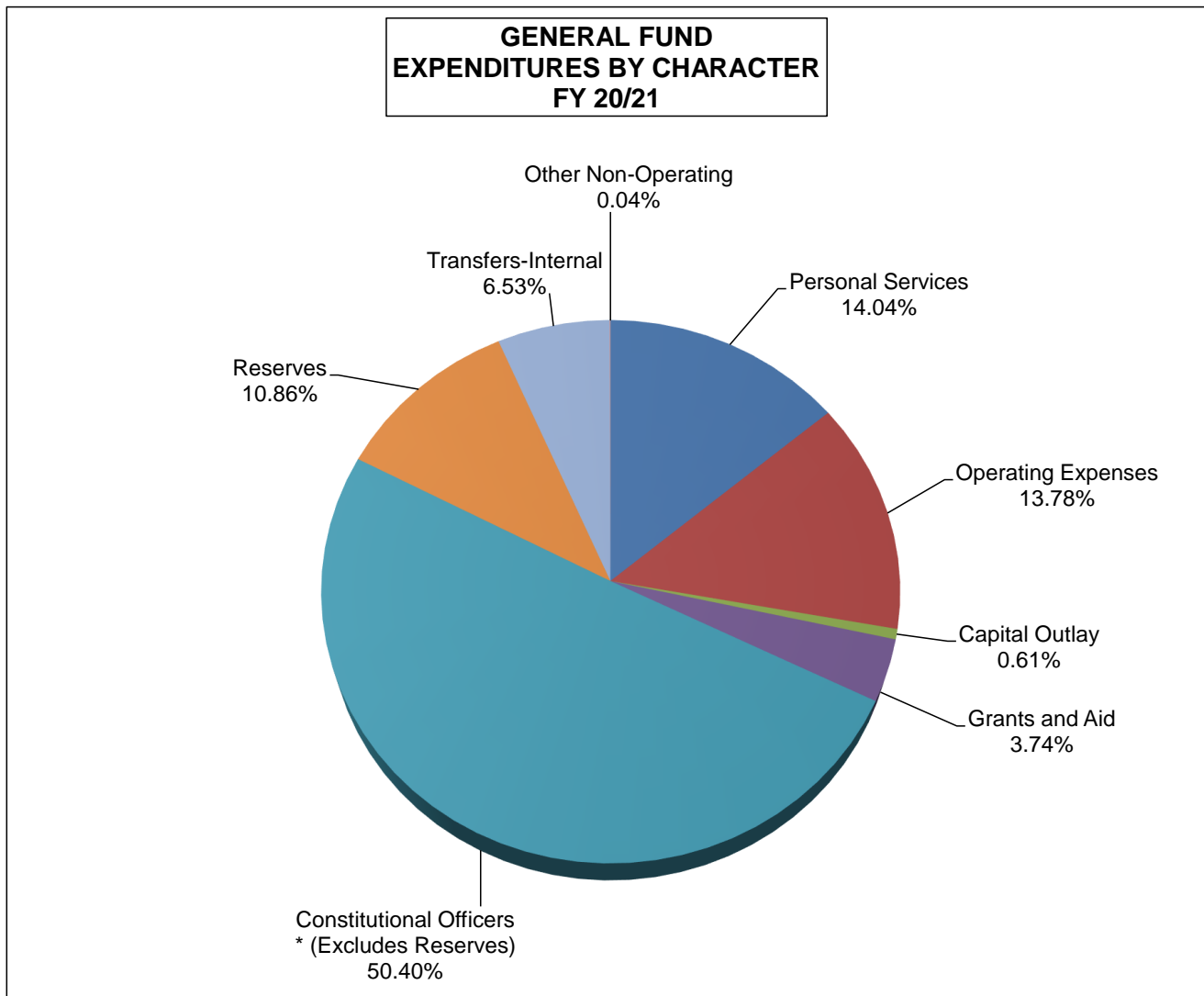
**FY 20/21 ADOPTED BUDGET  
GENERAL FUND REVENUES**

	<b>Actual FY 18/19</b>	<b>Budget FY 19/20</b>	<b>Adopted FY 20/21</b>	<b>Plan FY 21/22</b>
Taxes	234,146,033	241,144,691	254,303,849	263,449,348
Licenses & Permits	527,675	381,467	391,467	391,467
Intergovernmental	49,094,335	44,222,804	40,516,250	45,948,218
Charges for Services	31,816,656	30,098,897	31,353,760	32,274,397
Fines And Forfeitures	1,260,532	1,486,822	1,423,571	1,423,571
Special Assessments/Impact Fees	20,165	29,679	19,316	19,316
Interest	5,407,036	2,891,847	3,020,086	3,013,970
Miscellaneous	7,783,640	2,588,428	4,116,448	4,160,425
Interfund Transfer	17,120,778	13,675,338	10,801,786	8,291,154
Cash/Fund Balance Forward	0	73,659,013	81,419,434	69,415,607
Debt Proceeds	0	0	0	0
All Other	24,141,308	19,865,934	22,504,450	22,668,535
<b>Total:</b>	<b>371,318,158</b>	<b>430,044,920</b>	<b>449,870,417</b>	<b>451,056,008</b>



**FY 20/21 ADOPTED BUDGET  
GENERAL FUND  
EXPENDITURES BY CHARACTER**

	<u>Actual FY 18/19</u>	<u>Budget FY 19/20</u>	<u>Adopted FY 20/21</u>	<u>Plan FY 21/22</u>
Personal Services	57,349,348	62,155,500	63,139,641	68,558,427
Operating Expenses	51,897,421	58,639,356	61,982,537	61,728,278
Capital Outlay	4,703,397	2,352,114	2,748,264	914,906
Grants and Aid	11,204,497	15,434,473	16,811,670	17,647,638
Constitutional Officers * (Excludes Reserves)	198,881,183	215,963,000	226,738,003	231,287,969
Reserves	0	47,921,627	48,874,365	56,988,698
Transfers-Internal	11,704,943	27,370,850	29,367,937	13,722,092
Other Non-Operating	138,636	208,000	208,000	208,000
<b>Total:</b>	<b>335,879,425</b>	<b>430,044,920</b>	<b>449,870,417</b>	<b>451,056,008</b>



## GENERAL FUND REVENUE SUMMARY

	<b>ADOPTED FY 20/21</b>	<b>PLAN FY 21/22</b>
<b>AD VALOREM TAXES</b>	<b>211,010,733</b>	<b>219,451,162</b>
<b>GENERAL REVENUES</b>		
Interest	2,766,000	2,766,000
Delinquent Ad Valorem Taxes	750,000	750,000
Public Service Tax	33,004,375	33,829,485
Communications Service Tax	8,551,784	8,380,749
Solid Waste Franchise Fee	250,000	250,000
State Revenue Sharing	7,435,170	8,377,335
Sales Tax Non-County Wide	31,568,615	36,058,418
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	12,473,296	12,560,561
<b>GENERAL REVENUES TOTAL</b>	<b>98,858,005</b>	<b>105,031,313</b>

### PROGRAM REVENUES BY UNIT

#### Polk County Commissioners

##### Board of County Commissioners Division

0343	Driver Education Trust Fund	500,000	500,000
0386	General County Administration	60,800	60,800
0460	Predisposition of Juveniles	128,748	128,748
1623	Rancho Bonito	30,000	30,000

#### Polk County Commissioners Total

**719,548      719,548**

#### County Manager

##### County Manager

#### Community and Small Business Assistance

##### County Manager Administration

0279	County Manager Administration	83,319	83,319
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##### Economic Development

1714	Economic Development and Business Incentives	4,455,339	4,388,580
1081	Economic Development Reserves/Transfers	1,278,915	1,358,872

#### Equity Office

##### Equity Office

1713	Small, Women, and Minority Business Assistance	50,000	50,000
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##### Office of Equal Opportunity

0056	Equal Opportunity	11,154	2,500
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##### Office of Supplier Diversity

0184	Supplier Diversity	5,000	5,000
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## GENERAL FUND REVENUE SUMMARY

	<b>ADOPTED FY 20/21</b>	<b>PLAN FY 21/22</b>
<b><u>Planning &amp; Development</u></b>		
<b>Building</b>		
0031 Building Division	600,000	600,000
<b>Land Development</b>		
0440 Land Development	1,074,075	1,074,075
<b>Planning &amp; Development Admin</b>		
0109 Planning & Development Admin	42,000	42,000
<b>County Manager Total</b>	<b>7,599,802</b>	<b>7,604,346</b>
<b>Infrastructure Group</b>		
<b>Facilities Management</b>		
0299 Building Maintenance	2,330,450	2,330,450
<b>Parks and Natural Resources</b>		
0069 Mosquito Control	9,500	9,500
0071 Invasive Plant Management	733,801	733,801
0078 Environmental Lands Mgmt.	1,598,283	1,594,090
0102 History Center	741,306	737,497
0334 Environmental Lands Mgmt Reserves/Other	532,906	478,996
0367 County Wide Library Grants	169,084	148,671
1162 Water Resources	9,219	9,219
<b>Real Estate Services</b>		
0193 Real Estate Services	45,000	75,000
<b>Roads and Drainage</b>		
0064 Roads and Drainage Projects/In-Kind	340,503	55,478
0281 Roads and Drainage Trust Reserves/Indirects/Debt Service	230,000	230,000
<b>Infrastructure Group Total</b>	<b>6,740,052</b>	<b>6,402,702</b>
<b>Public Safety Group</b>		
<b>Code Enforcement &amp; Demolition</b>		
0034 Code Enforcement & Demolition	2,004,757	2,023,625
<b>County Probation</b>		
0043 County Probation	775,000	775,000
<b>Fire Rescue Div</b>		
<b>Emergency Medical Svcs</b>		
1243 Emergency Medical Services	24,291,465	25,400,880
<b>Fire Rescue</b>		
0047 Medical Examiner	160,000	160,000
<b>Public Safety Group Total</b>	<b>27,231,222</b>	<b>28,359,505</b>
<b>Support/Human Services Group</b>		
<b>Cooperative Extension Svcs</b>		
1363 Cooperative Extension Service	138,995	138,995

## GENERAL FUND REVENUE SUMMARY

	<b><u>ADOPTED</u></b> <b><u>FY 20/21</u></b>	<b><u>PLAN</u></b> <b><u>FY 21/22</u></b>
<b>Health and Human Services</b>		
<b>Healthy Families</b>		
0046    Healthy Families Polk	2,500	2,500
<b>Indigent Health Care</b>		
0143    County Alcohol and Other Drug Abuse Trust Fund	25,004	26,226
1707    Contributions - Holiday Baskets	1,200	1,250
<b>Budget &amp; Management Services</b>		
0004    Budget and Management Services	71,297	89,719
<b>Communications</b>		
0005    Communications	13,500	13,500
0313    PGTV	57,000	57,000
<b>Procurement</b>		
0131    Procurement	152,500	152,500
<b>Risk Management</b>		
0133    Claims Management	300,000	300,000
<b>Support/Human Services Group Total</b>	<b>766,046</b>	<b>781,690</b>
<b>BoCC Program Total</b>	<b>43,056,670</b>	<b>43,867,791</b>
 <b>Constitutional Officers Other</b>		
<b><u>Constitutional Officers</u></b>		
Clerk of the Circuit Court	948,517	948,517
Courts	4,479,097	4,549,165
Property Appraiser	200,000	200,000
Sheriff	11,119,499	8,519,499
State Attorney	50,000	100,000
Supervisor of Elections	4,742,102	4,818,922
Tax Collector	564,052	564,052
<b>CONSTITUTIONAL OFFICERS TOTAL</b>	<b>22,103,267</b>	<b>19,700,155</b>
<b>AVAILABLE REVENUE TOTAL</b>	<b>375,028,675</b>	<b>388,050,421</b>
 Interfund Transfer	7,934,596	5,557,154
Cash/Fund Balance Forward (Excludes Program Amounts)	66,907,146	57,448,433
 <b>TOTAL GENERAL FUND BUDGET</b>	 <b>449,870,417</b>	 <b>451,056,008</b>

## GENERAL FUND EXPENDITURE SUMMARY

	ADOPTED <u>FY 20/21</u>	PLAN <u>FY 21/22</u>
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### PROGRAM EXPENDITURES BY UNIT

#### Polk County Commissioners

##### Board of County Commissioners Division

0343 Driver Education Trust Fund	500,000	500,000
0382 Board of County Commissioners Administration	652,080	672,458
0385 County Audit	275,000	275,000
0386 General County Administration	53,466,164	39,555,009
1623 Rancho Bonito	30,000	30,000

<b>Polk County Commissioners Total</b>	<b>54,923,244</b>	<b>41,032,467</b>
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#### County Attorney

##### County Attorney Division

0020 County Attorney	1,520,801	1,564,934
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<b>County Attorney Total</b>	<b>1,520,801</b>	<b>1,564,934</b>
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#### County Manager

##### County Manager

##### County Manager Division

0279 County Manager Administration	1,527,589	1,577,565
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##### Economic Development

1714 Economic Development and Business Incentives	4,955,339	4,888,580
1081 Economic Development Reserves/Transfers	1,278,915	1,358,872
1665 Economic Development Contributions	225,000	225,000

##### Equity Office

##### Equity Office

1713 Small, Women, and Minority Business Assistance	50,000	50,000
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##### Office of Equal Opportunity

0056 Equal Opportunity	261,972	261,429
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##### Office of Supplier Diversity

0184 Supplier Diversity	181,469	186,877
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##### Planning & Development

##### Building

0031 Building Division	444,758	454,593
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##### Land Development

0440 Land Development	2,735,757	2,813,965
0429 Comprehensive Planning	678,130	699,113

##### Planning & Development Admin

0109 Planning & Development Admin	695,177	709,924
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<b>County Manager Total</b>	<b>13,034,106</b>	<b>13,225,918</b>
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## GENERAL FUND EXPENDITURE SUMMARY

	<b>ADOPTED</b>	<b>PLAN</b>
	<b><u>FY 20/21</u></b>	<b><u>FY 21/22</u></b>
<b>Infrastructure Group</b>		
<b>Facilities Management</b>		
0092 Leases	325,000	325,000
0112 Architectural Services	546,716	563,556
0114 Facilities Administration	414,639	427,172
0299 Building Maintenance	19,368,322	19,632,048
<b>Parks and Natural Resources</b>		
0067 Parks and Natural Resources Administration	549,523	565,652
0069 Mosquito Control	1,919,031	1,887,772
0071 Invasive Plant Management	1,195,053	1,225,876
0078 Environmental Lands Mgmt.	1,745,582	1,833,019
0102 History Center	741,306	737,497
0334 Environmental Lands Mgmt Reserves/Other	385,607	240,067
0367 County Wide Library Grants	169,084	148,671
1162 Water Resources	1,082,334	1,167,619
<b>Real Estate Services</b>		
0193 Real Estate Services	410,909	581,714
<b>Roads and Drainage</b>		
0064 Roads and Drainage Projects/In-Kind	315,025	30,000
0281 Roads and Drainage Trust Reserves/Indirects/Debt Service	25,478	25,478
1163 Drainage	1,625,884	1,637,151
<b>Infrastructure Group Total</b>	<b>31,004,493</b>	<b>31,213,292</b>
<b>Public Safety Group</b>		
<b>Code Enforcement &amp; Demolition</b>		
0034 Code Enforcement & Demolition	4,013,824	4,109,421
<b>County Probation</b>		
0043 County Probation	3,534,670	3,605,563
<b>Emergency Management</b>		
0185 Emergency Management & Operations	307,321	315,105
<b>Fire Rescue Div</b>		
<b>Emergency Medical Svcs</b>		
0039 EMS Administration	815,281	854,273
1243 Emergency Medical Services	36,264,213	36,662,829
<b>Fire Rescue</b>		
0047 Medical Examiner	1,692,518	1,637,310
0158 Fire Rescue Operations	7,082,369	9,255,319
<b>Public Safety Group Total</b>	<b>53,710,196</b>	<b>56,439,820</b>
<b>Support/Human Services Group</b>		
<b>Cooperative Extension Svcs</b>		
1363 Cooperative Extension Service	810,644	831,113

## GENERAL FUND EXPENDITURE SUMMARY

	<b>ADOPTED <u>FY 20/21</u></b>	<b>PLAN <u>FY 21/22</u></b>
<b>Health and Human Services</b>		
<b>Health and Human Services Admin</b>		
0130 Volunteer Polk	144,511	148,131
0136 Health and Human Services Administration	541,043	550,270
0183 Transit Services Support	2,146,997	2,420,440
<b>Healthy Families</b>		
0046 Healthy Families Polk	860,446	887,893
<b>Indigent Health Care</b>		
0143 County Alcohol and Other Drug Abuse Trust Fund	25,004	26,226
0147 Emergency Food and Shelter Program	11,705	12,142
1411 Burials and Cremations	179,605	184,067
1707 Contributions - Holiday Baskets	1,200	1,250
<b>Veterans Services</b>		
0041 Veterans Services	500,763	512,249
<b>Budget &amp; Management Services</b>		
0004 Budget and Management Services	1,266,756	1,283,617
<b>Communications</b>		
0005 Communications	832,800	755,606
0313 PGTV	686,125	690,896
<b>Equity and Human Resources Admin</b>		
1664 Equity and Human Resources	335,630	345,108
<b>Human Resources</b>		
0128 Benefits	149,358	154,023
0129 Employment Services	462,011	475,426
0408 Organization & Employee Development	558,679	570,454
1552 Employee Relations	185,189	191,275
<b>Information Technology</b>		
0372 IT CIP	1,000,000	0
<b>Procurement</b>		
0131 Procurement	1,258,228	1,296,501
<b>Risk Management</b>		
0133 Claims Management	5,049,469	5,054,922
0134 Safety	201,400	207,883
0135 General Insurance	3,111,994	3,285,705
0138 Occupational/Employee Health Services	358,262	358,667
0301 Risk Management Admin	130,490	134,164
<b>Support/Human Services Group Total</b>	<b>20,808,309</b>	<b>20,378,028</b>
 <b>BoCC Program Total</b>	 <b>175,001,149</b>	 <b>163,854,459</b>



## GENERAL FUND EXPENDITURE SUMMARY

	<b>ADOPTED <u>FY 20/21</u></b>	<b>PLAN <u>FY 21/22</u></b>
<b>Constitutional Officers Other</b>		
<b><u>Constitutional Officers</u></b>		
Clerk of the Circuit Court	5,863,829	6,068,092
Courts	7,784,907	7,865,509
Property Appraiser	7,602,384	7,829,012
Public Defender	983,773	892,338
Sheriff	188,796,603	194,237,589
State Attorney	1,230,146	1,306,827
Supervisor of Elections	4,742,102	4,818,922
Tax Collector	11,521,598	11,907,019
<b>CONSTITUTIONAL OFFICERS TOTAL :</b>	<b>228,525,342</b>	<b>234,925,308</b>
Reserves (Excludes Program Reserves)	46,343,926	52,276,241
<b>TOTAL GENERAL FUND BUDGET</b>	<b>449,870,417</b>	<b>451,056,008</b>

**BUDGET SUMMARY**  
**POLK COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 2020-2021**  
**THE PROPOSED OPERATING EXPENDITURES OF POLK COUNTY BOARD OF COUNTY**  
**COMMISSIONERS ARE 8.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

**Millage Per \$1,000**

Countywide:

General Fund (GF)	5.5490
Transportation (TRANS)	1.1000
Emergency Medical (EM)	0.2500
Total	6.8990

**Millage Per \$1,000**

Non-Countywide:

Parks MSTU (PK MSTU)	0.5619
Library MSTU (LIB MSTU)	0.2109
Stormwater MSTU (SW MSTU)	0.1000
Rancho Bonito MSTU (RB MSTU)	9.1272
Total	10.0000

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Total All Funds
Cash Balance Brought Forward	81,419,434	342,530,263	5,463,311	50,879,754	264,953,198	31,027,835	776,273,795
<b>Estimated Revenues</b>							
Ad Valorem Taxes GF	5.6815	211,010,733	-	-	-	-	211,010,733
Ad Valorem Taxes EM	0.2500	-	9,506,701	-	-	-	9,506,701
Ad Valorem Taxes PK MSTU	0.5619	-	12,700,783	-	-	-	12,700,783
Ad Valorem Taxes LIB MSTU	0.2109	-	4,767,032	-	-	-	4,767,032
Ad Valorem Taxes SW MSTU	0.1000	-	2,260,328	-	-	-	2,260,328
Ad Valorem Taxes RB MSTU	9.1272	-	8,320	-	-	-	8,320
Ad Valorem Taxes TRANS	1.1000	-	41,829,484	-	-	-	41,829,484
Delinquent Ad Val Tax	750,000	-	-	-	-	-	750,000
Tourism Tax	-	10,993,399	-	-	-	-	10,993,399
9th Cent Gas Tax	-	2,301,627	-	-	-	-	2,301,627
Local Opt Gas Tax Fuel	-	12,775,089	-	-	-	-	12,775,089
2nd Local Option Gas Tax	-	7,968,760	-	-	-	-	7,968,760
1/2 Cent Sales Surtax	-	50,549,245	-	-	-	-	50,549,245
Local Business Tax	986,957	-	-	-	-	-	986,957
Haz. Waste-Gross Receipts Tax	-	114,000	-	-	-	-	114,000
Public Service Tax	33,004,375	-	-	-	-	-	33,004,375
Communications Service Tax	8,551,784	-	-	-	-	-	8,551,784
Licenses and Permits	391,467	7,396,993	-	-	-	-	7,788,460
Intergovernmental Revenues	40,516,250	59,310,046	6,395,000	3,561,250	1,741,444	-	111,523,990
Charges for Services	31,353,760	20,822,743	-	-	-	-	52,176,503
Fines and Forfeitures	1,423,571	588,875	-	-	-	-	2,012,446
Miscellaneous Revenue	7,155,850	60,100,819	9,706	1,019,505	19,229,335	4,134,742	91,649,957
Transfers	10,801,786	19,367,497	9,051,001	17,100,000	19,931,056	983,802	77,235,142
Indirects/Inkind	12,473,296	349,955	-	-	-	-	12,823,251
Other Non Revenues	10,031,154	-	-	-	-	-	10,031,154
Enterprise Revenues	-	-	-	-	129,210,524	-	129,210,524
Internal Service Funds	-	-	-	-	-	98,319,806	98,319,806
Total Revenues/Other Financing Sources	368,450,983	323,711,696	15,455,707	21,680,755	170,112,359	103,438,350	1,002,849,850
Total Estimated Revenues	449,870,417	666,241,959	20,919,018	72,560,509	435,065,557	134,466,185	1,779,123,645
<b>Expenditures/Expenses</b>							
General Government Services	127,771,204	5,009,468	1,263,605	26,101,219	577,434	100,053,645	260,776,575
Public Safety	240,514,486	136,551,073	5,396,000	13,518,065	-	1,402,211	397,381,835
Physical Environment	7,009,020	7,966,174	-	9,308,479	218,551,524	-	242,835,197
Transportation	2,462,022	168,278,269	2,001,140	-	-	-	172,741,431
Economic Environment	1,618,039	39,584,160	-	-	-	-	41,202,199
Court Related	13,837,583	-	-	-	-	-	13,837,583
Human Services	6,915,495	67,373,463	-	5,991,329	5,698,467	-	85,978,754
Culture/Recreation	868,203	30,080,483	-	4,000,000	-	-	34,948,686
Total Expenditures/Expenses	400,996,052	454,843,090	8,660,745	58,919,092	224,827,425	101,455,856	1,249,702,260
Reserves	48,874,365	211,398,869	12,258,273	13,641,417	210,238,132	33,010,329	529,421,385
Total Appropriated Expenditures and Reserves	449,870,417	666,241,959	20,919,018	72,560,509	435,065,557	134,466,185	1,779,123,645

**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
<b>Polk County Commissioners</b>								
<b>Board of County Commissioners Division</b>								
0343	Driver Education Trust Fund	500,000	0	0	0	0	0	500,000
0382	Board of County Commissioners Administration	652,080	0	0	0	0	0	652,080
0385	County Audit	275,000	0	0	0	0	0	275,000
0386	General County Administration	53,466,164	0	0	0	0	0	53,466,164
0389	Eloise CRA	0	646,088	0	0	0	0	646,088
0422	Polk Harden Parkway	0	1,545,639	0	0	0	0	1,545,639
1623	Rancho Bonito	30,000	58,510	0	0	0	0	88,510
1685	Northeast Polk Roadway	0	0	0	5,720,497	0	0	5,720,497
<b>Sub Total Board of County Commissioners Division</b>		<b>54,923,244</b>	<b>2,250,237</b>	<b>0</b>	<b>5,720,497</b>	<b>0</b>	<b>0</b>	<b>62,893,978</b>
<b>Sub Total Polk County Commissioners</b>		<b>54,923,244</b>	<b>2,250,237</b>	<b>0</b>	<b>5,720,497</b>	<b>0</b>	<b>0</b>	<b>62,893,978</b>
<b>County Attorney</b>								
<b>County Attorney Division</b>								
0020	County Attorney	1,520,801	0	0	0	0	0	1,520,801
<b>Sub Total County Attorney Division</b>		<b>1,520,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,520,801</b>
<b>Sub Total County Attorney</b>		<b>1,520,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,520,801</b>
<b>County Manager Others</b>								
<b>County Manager</b>								
<b>Community and Small Business Assistance</b>								
<b>County Manager Division</b>								
0279	County Manager Administration	1,527,589	0	0	0	0	0	1,527,589
<b>Sub Total County Manager Division</b>		<b>1,527,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,527,589</b>

## 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
<b>Economic Development</b>								
1714	Economic Development and Business Incentives	4,955,339	0	0	0	0	0	4,955,339
1081	Economic Development Reserves/Transfers	1,278,915	0	0	0	0	0	1,278,915
1665	Economic Development Contributions	225,000	0	0	0	0	0	225,000
<b>Sub Total Economic Development</b>		<b>6,459,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,459,254</b>
<b>Equity Office</b>								
<b>Office of Equal Opportunity</b>								
0056	Equal Opportunity	261,972	0	0	0	0	0	261,972
<b>Sub Total Office of Equal Opportunity</b>		<b>261,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>261,972</b>
<b>Equity Office</b>								
1713	Small, Women, and Minority Business Assistance	50,000	0	0	0	0	0	50,000
<b>Sub Total Equity Office</b>		<b>493,441</b>	<b>47,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>540,685</b>
<b>Office of Supplier Diversity</b>								
0184	Supplier Diversity	181,469	47,244	0	0	0	0	228,713
<b>Sub Total Office of Supplier Diversity</b>		<b>181,469</b>	<b>47,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>228,713</b>
<b>Sub Total Equity Office</b>		<b>493,441</b>	<b>47,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>540,685</b>
<b>Tourism/Sports Marketing</b>								
0310	Tourism Prof. Sports Facilities	0	2,282,485	0	0	0	0	2,282,485
0311	Tourism Reserves/Transfers	0	4,113,206	0	0	0	0	4,113,206
0399	Tourism Development	0	8,775,209	0	0	0	0	8,775,209
0405	Tourism 5th Penny Activities/Commitments	0	3,536,598	0	0	0	0	3,536,598
0406	Visitor Services/Outpost 27	0	1,046,750	0	0	0	0	1,046,750
<b>Sub Total Tourism/Sports Marketing</b>		<b>0</b>	<b>19,754,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,754,248</b>
<b>Sub Total County Manager</b>		<b>8,480,284</b>	<b>19,801,492</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,281,776</b>

## 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
<b>Planning &amp; Development</b>								
<b>Building</b>								
0031	Building Division	444,758	13,946,903	0	0	0	0	14,391,661
<b>Sub Total Building</b>		<b>444,758</b>	<b>13,946,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,391,661</b>
<b>Land Development</b>								
0429	Comprehensive Planning	678,130	0	0	0	0	0	678,130
0440	Land Development	2,735,757	0	0	0	1,140,658	0	3,876,415
<b>Sub Total Land Development</b>		<b>3,413,887</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,140,658</b>	<b>0</b>	<b>4,554,545</b>
<b>Planning &amp; Development Admin</b>								
0103	Transportation Planning Org.	0	1,616,785	0	0	0	0	1,616,785
0109	Planning & Development Admin	695,177	0	0	0	0	0	695,177
<b>Sub Total Planning &amp; Development Admin</b>		<b>695,177</b>	<b>1,616,785</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,311,962</b>
<b>Sub Total Planning &amp; Development</b>		<b>4,553,822</b>	<b>15,563,688</b>	<b>0</b>	<b>0</b>	<b>1,140,658</b>	<b>0</b>	<b>21,258,168</b>
<b>Sub Total County Manager Others</b>		<b>13,034,106</b>	<b>35,365,180</b>	<b>0</b>	<b>0</b>	<b>1,140,658</b>	<b>0</b>	<b>49,539,944</b>
<b>Infrastructure Group</b>								
<b>Facilities Management</b>								
0092	Leases	325,000	0	0	0	0	0	325,000
0112	Architectural Services	546,716	0	0	0	0	0	546,716
0114	Facilities Administration	414,639	0	0	0	0	0	414,639
0299	Building Maintenance	19,368,322	0	0	0	0	0	19,368,322
0349	Facilities Management CIP Projects	0	3,655,055	0	23,982,949	0	0	27,638,004
<b>Sub Total Facilities Management</b>		<b>20,654,677</b>	<b>3,655,055</b>	<b>0</b>	<b>23,982,949</b>	<b>0</b>	<b>0</b>	<b>48,292,681</b>
<b>Fleet Management</b>								
0111	Fleet Maintenance Reserves & Indirects	0	0	0	0	0	1,654,102	1,654,102
0152	Vehicle Renewal/Replacement	0	0	0	0	0	11,044,350	11,044,350
0153	Vehicle Availability	0	0	0	0	0	6,676,838	6,676,838
0154	Fuel Management	0	0	0	0	0	252,657	252,657
0156	Stand-By Generator Availability	0	0	0	0	0	1,105,766	1,105,766

## 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
0361	Fleet Replacement Reserves/Transfers	0	0	0	0	0	16,387,967	16,387,967
1553	City of Auburndale Fleet Maintenance	0	0	0	0	0	552,146	552,146
1554	City of Lake Wales Fleet Maintenance	0	0	0	0	0	319,697	319,697
1555	City of Ft. Meade Fleet Maintenance	0	0	0	0	0	83,160	83,160
<b>Sub Total Fleet Management</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,076,683</b>	<b>38,076,683</b>
<b>Parks and Natural Resources</b>								
0035	Parks Maintenance	0	8,822,760	0	0	0	0	8,822,760
0036	Recreation Activities	0	1,263,961	0	0	0	0	1,263,961
0067	Parks and Natural Resources Administration	549,523	16,546	0	0	0	0	566,069
0069	Mosquito Control	1,919,031	94,620	0	0	0	0	2,013,651
0071	Invasive Plant Management	1,195,053	4,928	0	0	0	0	1,199,981
0072	Environmental Land Acquisition (CIP)	0	97,052	0	999,650	0	0	1,096,702
0078	Environmental Lands Mgmt.	1,745,582	0	0	0	0	0	1,745,582
0095	Lake & River Enhancement	0	2,099,845	0	0	0	0	2,099,845
0102	History Center	741,306	12,000	0	0	0	0	753,306
0211	Natural Resources CIP	0	4,289,718	0	0	0	0	4,289,718
0226	Natural Resources Reserves/Oth	0	3,272,272	0	0	0	0	3,272,272
0334	Environmental Lands Mgmt Reserves/Other	385,607	41,697,988	0	0	0	0	42,083,595
0335	Environmental Lands Acqu. Reserves/Transfers	0	0	0	1,258,750	0	0	1,258,750
0364	County Wide Library System	0	4,726,533	0	0	0	0	4,726,533
0367	County Wide Library Grants	169,084	550,000	0	0	0	0	719,084
0368	Parks & Recreation CIP	0	8,930,273	0	4,000,000	0	0	12,930,273
0369	Parks & Rec. Impact Fees Operating Admin. and Reserves	0	452,252	0	0	0	0	452,252
0370	Lake & River Enhancement Reserves	0	1,153,240	0	0	0	0	1,153,240
0453	Parks Reserves & Others	0	8,816,379	0	0	0	0	8,816,379
0481	Reserves- Library Fund (151)	0	1,198,286	0	0	0	0	1,198,286
1162	Water Resources	1,082,334	1,191,259	0	0	0	0	2,273,593
1322	Library Impact Fee Reserves and Other	0	1,279,310	0	0	0	0	1,279,310
1409	Resource Center Program	0	715,036	0	0	0	0	715,036
1624	Parks & Recreation Admin	0	266,388	0	0	0	0	266,388
<b>Sub Total Parks and Natural Resources</b>		<b>7,787,520</b>	<b>90,950,646</b>	<b>0</b>	<b>6,258,400</b>	<b>0</b>	<b>0</b>	<b>104,996,566</b>

## 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
<b>Real Estate Services</b>								
0193	Real Estate Services	410,909	249,891	0	0	0	0	660,800
<b>Sub Total Real Estate Services</b>		<b>410,909</b>	<b>249,891</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>660,800</b>
<b>Roads and Drainage</b>								
0064	Roads and Drainage Projects/In-Kind	315,025	130,584,139	0	8,308,829	0	0	139,207,993
0065	Street Lighting	0	2,855,185	0	0	0	0	2,855,185
0202	Traffic	0	4,678,032	0	0	0	0	4,678,032
0281	Roads and Drainage Trust Reserves/Indirects/Debt Service	25,478	54,051,791	0	0	0	0	54,077,269
0328	Roads and Drainage CIP Reserves	0	57,625,171	0	744,023	0	0	58,369,194
0462	CRA Contribution (1-Mill)	0	2,796,571	0	0	0	0	2,796,571
1163	Drainage	1,625,884	302,322	0	0	0	0	1,928,206
1557	Roads and Drainage Administration	0	1,344,754	0	0	0	0	1,344,754
1558	Roads and Drainage Engineering	0	865,767	0	0	0	0	865,767
1559	Survey and Mapping	0	1,597,357	0	0	0	0	1,597,357
1560	Inspection and Testing	0	1,137,037	0	0	0	0	1,137,037
1561	Roadway Maintenance	0	16,603,496	0	0	0	0	16,603,496
1710	GIS Asset Management	0	840,902	0	0	0	0	840,902
<b>Sub Total Roads and Drainage</b>		<b>1,966,387</b>	<b>275,282,524</b>	<b>0</b>	<b>9,052,852</b>	<b>0</b>	<b>0</b>	<b>286,301,763</b>
<b>Utilities</b>								
0076	Electrical & Mechanical Maintenance	0	0	0	0	12,646,407	0	12,646,407
0077	Utilities Capital Expansion	0	0	0	0	76,417,232	0	76,417,232
0213	Customer Service	0	0	0	0	2,230,426	0	2,230,426
0214	Infrastructure Information Section	0	0	0	0	1,580,272	0	1,580,272
0216	SCADA	0	0	0	0	1,768,272	0	1,768,272
0280	Utilities Finance	0	0	0	0	2,376,301	0	2,376,301
0320	Utilities Renewal & Replacement CIP	0	0	0	0	14,420,201	0	14,420,201
0326	Utilities Debt Service	0	0	0	0	21,565,220	0	21,565,220
0327	Utilities Reserves/Indirects (Operating Fund)	0	0	0	0	3,084,763	0	3,084,763
0332	Utilities Expansion Reserves/Transfers	0	0	0	0	37,200,087	0	37,200,087
0401	Water Plant Operations	0	0	0	0	5,749,176	0	5,749,176
0402	Wastewater Plant Operations	0	0	0	0	9,650,525	0	9,650,525
0403	Regulatory Affairs	0	0	0	0	3,008,753	0	3,008,753

## 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
0412	Utilities - Back Flow/Large Meters	0	0	0	0	820,393	0	820,393
0434	Utilities Operations Admin	0	0	0	0	1,023,264	0	1,023,264
0436	Utilities Department Admin	0	0	0	0	4,510,918	0	4,510,918
0437	Utilities Metering	0	0	0	0	7,920,078	0	7,920,078
0480	Warehouse-Stock and Supply	0	0	0	0	264,725	0	264,725
1222	Underground Maintenance	0	0	0	0	5,302,317	0	5,302,317
1511	Water Resources Enforcement	0	0	0	0	1,261,107	0	1,261,107
1644	Utilities CIP Inspection	0	0	0	0	338,253	0	338,253
<b>Sub Total Utilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>213,138,690</b>	<b>0</b>	<b>213,138,690</b>
<b>Waste &amp; Recycling</b>								
0098	Community Clean-Up	185,000	0	0	0	0	0	185,000
0287	Waste Resource Management Reserves/Other	0	0	0	0	154,554,235	0	154,554,235
0288	Waste Resource Management Operations CIP	0	0	0	0	24,771,599	0	24,771,599
0377	Community Clean-Up Reserves	0	0	0	0	312,500	0	312,500
1187	Landfill Operations	0	0	0	0	5,026,499	0	5,026,499
1188	Residential Waste Management Collection	0	0	0	0	28,907,665	0	28,907,665
<b>Sub Total Waste &amp; Recycling</b>		<b>185,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>213,572,498</b>	<b>0</b>	<b>213,757,498</b>
<b>Sub Total Infrastructure Group</b>		<b>31,004,493</b>	<b>370,138,116</b>	<b>0</b>	<b>39,294,201</b>	<b>426,711,188</b>	<b>38,076,683</b>	<b>905,224,681</b>
<b>Public Safety Group</b>								
<b>Code Enforcement &amp; Demolition</b>								
0034	Code Enforcement & Demolition	4,013,824	558,812	0	0	0	0	4,572,636
<b>Sub Total Code Enforcement</b>		<b>4,013,824</b>	<b>558,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,572,636</b>
<b>County Probation</b>								
0043	County Probation	3,534,670	0	0	0	0	0	3,534,670
<b>Sub Total County Probation</b>		<b>3,534,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,534,670</b>
<b>Emergency Management</b>								
0163	SARA Title III Program	0	50,000	0	0	0	0	50,000
0185	Emergency Management & Operations	307,321	1,046,555	0	0	0	0	1,353,876
0231	Emergency 911 Fund Reserves	0	2,102,267	0	0	0	0	2,102,267
1242	Radio Services	0	4,780,791	0	0	0	0	4,780,791



## 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
1491	9-1-1 Systems	0	2,691,722	0	0	0	0	2,691,722
1709	Hurricane Irma 2017	0	2,000,000	0	0	0	0	2,000,000
1712	Coronavirus Relief Fund 2020 - Cares Act	0	41,700,000	0	0	0	0	41,700,000
<b>Sub Total Emergency Management</b>		<b>307,321</b>	<b>54,371,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,678,656</b>
<b>Fire Rescue Div</b>								
<b>Emergency Medical Svcs</b>								
0039	EMS Administration	815,281	0	0	0	0	0	815,281
0180	EMS - Impact Fees	0	59,576	0	0	0	0	59,576
0359	EMS - Impact Fee Fund Reserves	0	1,472,743	0	0	0	0	1,472,743
1243	Emergency Medical Services	36,264,213	7,536,483	0	5,000,000	0	0	48,800,696
1708	Emergency Medical Millage CIP	0	14,111,543	0	0	0	0	14,111,543
<b>Sub Total Emergency Medical Svcs</b>		<b>37,079,494</b>	<b>23,180,345</b>	<b>0</b>	<b>5,000,000</b>	<b>0</b>	<b>0</b>	<b>65,259,839</b>
<b>Fire Rescue</b>								
0047	Medical Examiner	1,692,518	0	0	0	0	0	1,692,518
0158	Fire Rescue Operations	7,082,369	45,121,672	0	0	0	0	52,204,041
0161	Fire Prevention	0	1,288,628	0	0	0	0	1,288,628
0224	Fire Rescue Administration	0	2,836,505	0	0	0	0	2,836,505
0229	Fire Rescue Fund Reserves	0	540,082	0	0	0	0	540,082
0230	Fire Rescue CIP	0	0	0	5,260,565	0	0	5,260,565
0482	Fire Rescue Impact Fees	0	1,980,111	0	0	0	0	1,980,111
1244	Fire - Support Services	0	1,984,785	0	0	0	0	1,984,785
<b>Sub Total Fire Rescue</b>		<b>8,774,887</b>	<b>53,751,783</b>	<b>0</b>	<b>5,260,565</b>	<b>0</b>	<b>0</b>	<b>67,787,235</b>
<b>Sub Total Fire Rescue Div</b>		<b>45,854,381</b>	<b>76,932,128</b>	<b>0</b>	<b>10,260,565</b>	<b>0</b>	<b>0</b>	<b>133,047,074</b>
<b>Sub Total Public Safety Group</b>		<b>53,710,196</b>	<b>131,862,275</b>	<b>0</b>	<b>10,260,565</b>	<b>0</b>	<b>0</b>	<b>195,833,036</b>
<b>Support/Human Services Group</b>								
<b>Human Services</b>								
<b>Cooperative Extension Svcs</b>								
1363	Cooperative Extension Service	810,644	0	0	0	0	0	810,644
<b>Sub Total Cooperative Extension Svcs</b>		<b>810,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>810,644</b>

## 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
<b>Health and Human Services</b>								
<b>Adult Day Health Care Centers</b>								
<b>Elderly Services</b>								
0052	Rohr Home	0	87,000	0	0	5,698,467	0	5,785,467
1584	Rohr Home Reserves	0	0	0	0	742,123	0	742,123
<b>Sub Total Elderly Services</b>								
		0	87,000	0	0	6,440,590	0	6,527,590
<b>Health and Human Services Admin</b>								
0130	Volunteer Polk	144,511	192,611	0	0	0	0	337,122
0136	Health and Human Services Administration	541,043	0	0	0	0	0	541,043
0183	Transit Services Support	2,146,997	164,966	0	273,419	0	0	2,585,382
<b>Sub Total Health and Human Services Admin</b>								
		2,832,551	357,577	0	273,419	0	0	3,463,547
<b>Healthy Families</b>								
0046	Healthy Families Polk	860,446	1,677,296	0	0	0	0	2,537,742
<b>Sub Total Healthy Families</b>								
		860,446	1,677,296	0	0	0	0	2,537,742
<b>Housing &amp; Neighborhood Dev</b>								
0050	Affordable Housing Program	0	10,716,608	0	0	0	0	10,716,608
0051	Community Improvement Program	0	7,945,840	0	0	0	0	7,945,840
1711	Covid-19 Cares Act	0	5,054,711	0	0	0	0	5,054,711
<b>Sub Total Housing &amp; Neighborhood Dev</b>								
		0	23,717,159	0	0	0	0	23,717,159
<b>Indigent Health Care</b>								
0053	Indigent Health Care	0	47,880,967	0	0	0	0	47,880,967
0143	County Alcohol and Other Drug Abuse Trust Fund	25,004	0	0	0	0	0	25,004
0146	Indigent Health Care Mandates	0	15,956,035	0	0	0	0	15,956,035
0147	Emergency Food and Shelter Program	11,705	15,000	0	0	0	0	26,705
1411	Burials and Cremations	179,605	0	0	0	0	0	179,605
1583	Indigent Healthcare Reserves	0	20,974,345	0	0	0	0	20,974,345
1706	Criminal Justice Grant	0	720,000	0	0	0	0	720,000
1707	Contributions - Holiday Baskets	1,200	0	0	0	0	0	1,200
<b>Sub Total Indigent Health Care</b>								
		217,514	85,546,347	0	0	0	0	85,763,861

## 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
<b>Veterans Services</b>								
0041	Veterans Services	500,763	0	0	0	0	0	500,763
<b>Sub Total Veterans Services</b>								
		500,763	0	0	0	0	0	500,763
<b>Sub Total Health and Human Services</b>		4,411,274	111,385,379	0	273,419	6,440,590	0	122,510,662
<b>Sub Total Human Services</b>		5,221,918	111,385,379	0	273,419	6,440,590	0	123,321,306
<b>Support Services</b>								
<b>Budget &amp; Management Services</b>								
0004	Budget and Management Services	1,266,756	25,959	0	0	0	0	1,292,715
<b>Sub Total Budget &amp; Management Services</b>								
		1,266,756	25,959	0	0	0	0	1,292,715
<b>Communications</b>								
0005	Communications	832,800	228,750	0	0	53,765	35,483	1,150,798
0313	PGTV	686,125	0	0	0	0	0	686,125
<b>Sub Total Communications</b>								
		1,518,925	228,750	0	0	53,765	35,483	1,836,923
<b>Equity and Human Resources Admin</b>								
1664	Equity and Human Resources	335,630	0	0	0	0	0	335,630
<b>Sub Total Equity and Human Resources Admin</b>								
		335,630	0	0	0	0	0	335,630
<b>Human Resources</b>								
0128	Benefits	149,358	0	0	0	0	259,386	408,744
0129	Employment Services	462,011	0	0	0	0	0	462,011
0408	Organization & Employee Development	558,679	0	0	0	0	0	558,679
1552	Employee Relations	185,189	0	0	0	0	0	185,189
<b>Sub Total Human Resources</b>								
		1,355,237	0	0	0	0	259,386	1,614,623
<b>Information Technology</b>								
0087	Records Management	0	0	0	0	0	516,770	516,770
0113	IT Administration	0	0	0	0	0	1,323,441	1,323,441
0120	Telecommunications Services	0	0	0	0	0	1,951,598	1,951,598
0121	Enterprise Resource Planning	0	0	0	0	0	1,752,240	1,752,240

## 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
0122	Geographic Information System	0	0	0	0	0	731,423	731,423
0123	Technical Services	0	0	0	0	60,646	5,757,020	5,817,666
0124	Applications Dev/Ops	0	38,158	0	0	0	1,694,741	1,732,899
0372	IT CIP	1,000,000	0	0	5,370,316	0	0	6,370,316
<b>Sub Total Information Technology</b>		<b>1,000,000</b>	<b>38,158</b>	<b>0</b>	<b>5,370,316</b>	<b>60,646</b>	<b>13,727,233</b>	<b>20,196,353</b>
<b>Procurement</b>								
0131	Procurement	1,258,228	120,513	0	0	81,276	0	1,460,017
<b>Sub Total Procurement</b>		<b>1,258,228</b>	<b>120,513</b>	<b>0</b>	<b>0</b>	<b>81,276</b>	<b>0</b>	<b>1,460,017</b>
<b>Risk Management</b>								
0132	Employee Health Insurance Reserves	0	0	0	0	0	14,544,392	14,544,392
0133	Claims Management	5,049,469	0	0	0	0	0	5,049,469
0134	Safety	201,400	0	0	0	0	0	201,400
0135	General Insurance	3,111,994	0	0	0	0	0	3,111,994
0138	Occupational/Employee Health Services	358,262	0	0	0	0	0	358,262
0140	Employee Health Insurance	0	0	0	0	0	67,735,356	67,735,356
0301	Risk Management Admin	130,490	0	0	0	0	87,652	218,142
<b>Sub Total Risk Management</b>		<b>8,851,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,367,400</b>	<b>91,219,015</b>
<b>Sub Total Support Services</b>		<b>15,586,391</b>	<b>413,380</b>	<b>0</b>	<b>5,370,316</b>	<b>195,687</b>	<b>96,389,502</b>	<b>117,955,276</b>
<b>Sub Total Support/Human Services Group</b>		<b>20,808,309</b>	<b>111,798,759</b>	<b>0</b>	<b>5,643,735</b>	<b>6,636,277</b>	<b>96,389,502</b>	<b>241,276,582</b>
<b>Constitutional Officers Other</b>								
<b>Clerk of the Circuit Court</b>								
0012	Accountant, Auditor and Clerk to the BoCC	4,161,799	0	0	0	0	0	4,161,799
0445	Clerk of Court Information Technology	1,702,030	0	0	0	0	0	1,702,030
<b>Sub Total Clerk of the Circuit Court</b>		<b>5,863,829</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,863,829</b>
<b>Courts</b>								
0261	Court Administration	2,605,102	0	0	0	0	0	2,605,102
0263	Law Library	376,074	0	0	0	0	0	376,074
0267	Teen Court	345,527	0	0	0	0	0	345,527
0269	Pretrial Services	1,343,361	0	0	0	0	0	1,343,361
0270	Drug Court	2,523,297	0	0	0	0	0	2,523,297

## 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
0273	Justice Assistance Grant (JAG)	0	284,067	0	0	0	0	284,067
0274	DCF Juvenile Substance Abuse	0	139,322	0	0	0	0	139,322
0428	Legal Aid	333,627	0	0	0	0	0	333,627
1060	DUI Court	184,241	0	0	0	0	0	184,241
1451	Post Adjudication Drug Court	73,678	0	0	0	0	0	73,678
<b>Sub Total Courts</b>		<b>7,784,907</b>	<b>423,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,208,296</b>
<b>Property Appraiser</b>								
0014	Property Appraiser	7,602,384	2,524,280	0	0	0	0	10,126,664
<b>Sub Total Property Appraiser</b>		<b>7,602,384</b>	<b>2,524,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,126,664</b>
<b>Public Defender</b>								
0015	Public Defender	983,773	0	0	0	0	0	983,773
<b>Sub Total Public Defender</b>		<b>983,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>983,773</b>
<b>Sheriff</b>								
0017	Sheriff	188,796,603	1,128,007	0	0	0	0	189,924,610
0457	Sheriff - Impact Fees & CIP	0	5,997,982	0	0	0	0	5,997,982
<b>Sub Total Sheriff</b>		<b>188,796,603</b>	<b>7,125,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,922,592</b>
<b>State Attorney</b>								
0016	State Attorney	1,230,146	0	0	0	0	0	1,230,146
<b>Sub Total State Attorney</b>		<b>1,230,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,230,146</b>
<b>Supervisor of Elections</b>								
0018	Supervisor of Elections	4,742,102	109,000	0	0	0	0	4,851,102
<b>Sub Total Supervisor of Elections</b>		<b>4,742,102</b>	<b>109,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,851,102</b>

## 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
<b>Tax Collector</b>								
0019	Tax Collector	11,521,598	2,376,188	0	0	577,434	0	14,475,220
<b>Sub Total Tax Collector</b>		11,521,598	2,376,188	0	0	577,434	0	14,475,220
<b>Sub Total Constitutional Officers Other</b>		228,525,342	12,558,846	0	0	577,434	0	241,661,622
0090	Debt Service Program	0	68,546	20,919,018	0	0	0	20,987,564
0375	Non-Departmental Reserves/Transfers/Indirects	46,343,926	2,200,000	0	11,641,511	0	0	60,185,437
<b>Sub Total</b>		46,343,926	2,268,546	20,919,018	11,641,511	0	0	81,173,001
<b>GRAND TOTAL:</b>		449,870,417	666,241,959	20,919,018	72,560,509	435,065,557	134,466,185	1,779,123,645

## REVENUES BY CHARACTER AND OBJECT

	FY 18/19 Actual	FY 19/20 Budget	FY 20/21 Adopted	FY 21/22 Plan
<b>TAXES</b>				
Ad Valorem Taxes	254,619,591	268,729,297	282,833,381	294,116,718
9th Cent Gas Tax	2,474,144	2,278,839	2,301,627	2,324,644
Local Option Gas Tax	22,409,860	20,538,464	20,743,849	20,951,287
1/2 Cent Sales Surtax	50,572,043	47,674,597	50,549,245	51,707,557
Communications Service Taxes	9,203,558	8,726,311	8,551,784	8,380,749
Other Taxes	50,811,517	47,667,864	45,098,731	47,074,176
<b>TOTAL TAXES</b>	<b>390,090,713</b>	<b>395,615,372</b>	<b>410,078,617</b>	<b>424,555,131</b>
<b>LICENSES &amp; PERMITS</b>				
Building Permits	8,489,804	7,222,182	7,222,182	7,366,626
Franchise Fees (formerly 3130000)	312,330	250,000	250,000	250,000
Other Licenses, Fees, And Permits	433,958	298,298	316,278	316,684
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>9,236,092</b>	<b>7,770,480</b>	<b>7,788,460</b>	<b>7,933,310</b>
<b>INTERGOVERNMENTAL REVENUE</b>				
Fed Grant-Gen Gov	2,701	418,027	2,907,261	1,711,657
Oth Pub Safety Grants	37,439,689	28,445,000	1,613,000	5,000
Oth Phy Env Fed Gt	291,919	452,413	231,052	0
Urb Mass Tran Fed Gt	131,439	407,719	372,182	170,892
Oth Trans Fed Gt	988,027	1,210,344	1,142,790	1,104,546
CD Grant Entit Funds	4,048,960	10,540,316	16,749,659	14,918,090
Oth Econ Env Fed Gt	0	0	1,890,843	0
Oth Hum Ser Gt	646,324	652,627	627,341	437,969
Fed Grant - Cul/Rec	18,295	0	1,681,000	0
Oth Pub Safety State Gt	3,310,809	5,378,233	380,000	0
Landfill Grant	41,646	41,646	47,310	47,310
Aquatic Weed State	159,698	526,200	526,200	526,200
Oth Phys Env State Gt	755,334	0	0	0
Transportation State Grant	30,521	2,965,465	11,791,401	56,361
Oth Econ Env State Gt	2,469,036	1,802,473	3,134,157	5,050,000
Oth Hum Ser State Gt	1,846,966	1,908,999	1,708,999	1,309,020
Oth Cul/Rec State Gt	74,078	133,000	56,625	56,000
Oth State Grants	375,779	4,442,420	5,647,997	1,312,000
State Rev Share Pro	16,524,280	15,544,300	14,530,170	15,472,335
Ins Agent County Lic	122,809	94,590	94,590	94,590
Mobile Home Licenses	220,863	305,000	305,000	305,000
Alcholic Bev Lic	179,720	157,500	157,500	157,500
Racing Tax	446,500	424,175	424,175	424,175
Sales Tax Non-Co Wide	38,560,205	36,991,359	33,568,615	38,058,418
Phosphate Sever Tax	3,130	0	0	0
Firefighter Sup Comp	69,925	59,000	59,000	59,000
Motor Fuel Tax Rebate	471,580	209,000	200,000	191,900
Constitution Gas Tax	7,605,958	7,045,651	7,116,108	7,187,269
County Gas Tax	3,292,433	3,095,191	3,126,143	3,157,405
Motor Fuel Use Tax	0	2,239	0	0
Reimbursements-Grts from Local Units	0	0	861,250	560,000
Payments In Lieu Of Taxes	47,484	0	0	0
Municipality/LAMTD Tax Increment (CRA)	825,875	521,233	573,622	597,041
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>121,001,983</b>	<b>123,774,120</b>	<b>111,523,990</b>	<b>92,969,678</b>
<b>CHARGES FOR SERVICES</b>				
School Impact Admin Fees	266,714	192,000	367,000	367,000
Art V Recording Fee-I.T.	1,214,262	950,000	950,000	950,000
Earned Fees Sheriff	550,590	560,000	560,000	560,000
Super Of Elec Fees	21,991	0	0	0
Zoning/Land Use Fees	1,079,751	836,150	970,000	970,000
False Fire Alarm Charge:Ord 97-36, 98-01	2,025	0	0	0
911 Fees	2,897,869	2,458,974	2,458,974	2,458,974
BOCC Emer Radio Fees	2,207,208	2,736,996	3,171,936	3,394,872
Municipal Emer Radio Fees	191,340	216,216	240,240	264,264
Ambulance Fees	22,103,712	21,153,833	22,211,525	23,320,940
Water Resources Div. Fees	676	669	669	669
Lake/River Boating Fees	329,849	303,504	305,961	305,961
Ag Agent Fees	1,075	0	0	0

## REVENUES BY CHARACTER AND OBJECT

	FY 18/19 Actual	FY 19/20 Budget	FY 20/21 Adopted	FY 21/22 Plan
Reim Welfare Serv	533,953	440,430	568,353	579,719
Fees,Outside Agencies-Drug Ct(Adult \$30)	85,600	85,101	81,724	81,724
Other Human Svcs Fees	437,506	494,135	28,000	28,000
Program Fees(\$1500 Adult)	13,529	15,433	2,864	2,864
Drug Ct Testing Fees(Adult \$30/Juv \$10)	991,267	815,037	844,892	844,892
Drug Ct Assessment Fees(Adult/Juv \$85)	40	89,398	0	0
Sassi Drug Test Fees	455	46	713	713
DUI Court Fees, established 10/2006	64,890	36,127	61,646	61,646
DUI Surcharge Fees	38,496	26,447	36,571	36,571
Camping Fees	147,671	123,500	130,251	132,856
Other Parks/Rec Fees	421,981	287,707	335,349	342,056
Summer Rec General	61,875	46,449	50,522	51,533
ATV Park Fees	44,179	23,120	27,388	27,936
Parks-Gun Range Fees	47,955	0	0	0
Fire Review And Inspection	547,409	287,167	292,910	292,910
Misdemeanor Program Fee	0	1,254	0	0
Ct Costs, \$50 Felony, F.S. 775.083	60,340	60,000	57,000	57,000
Co. Alcohol & Drug Abuse Assess (F.S. 938.23)	23,059	28,000	25,004	26,226
Fees-Education Classes	10,130	7,022	9,624	9,624
Cost Of Supervision Probation	807,509	725,000	775,000	775,000
Court Innovations/Local Requirements	146,196	146,345	140,831	140,831
Legal Aid	146,196	146,345	140,831	140,831
Law Library	146,196	146,345	140,831	140,831
Juvenile Alternative Programs	146,196	128,748	128,748	128,748
\$15 Ord-Ct Facilities	2,050,293	2,107,200	2,107,200	2,107,200
Sub Reg & Insp	356,642	300,000	450,000	450,000
Variance Fees	1	0	0	0
Other Eng Review Fees	50,634	90,000	90,000	90,000
False Secur Alarm Charges:Ord97-36,98-01	161,957	150,000	150,000	150,000
Fees Other	1,037,414	1,064,384	1,172,374	985,360
<b>TOTAL CHARGES FOR SERVICES</b>	<b>39,446,631</b>	<b>37,279,082</b>	<b>39,084,931</b>	<b>40,277,751</b>
<b>FINES &amp; FORFEITURES</b>				
DSlosberg \$5 Traffic Fine (FS 318.1215)Count Amend Ord 07-014	337,809	500,000	500,000	500,000
Ct Costs-\$20 Crim Traf/Mm,F.S.775.083	158,461	160,000	168,826	168,826
Teen Ct \$3/Case	227,327	219,795	215,960	215,960
Dom. Violence Surcharge FS 988.08, 07/01	64,737	47,500	58,425	58,425
Code Enforce Fines	373,156	484,975	380,000	380,000
Bad Check Service Fee	5,779	0	0	0
Court Fines	731,843	652,502	689,235	705,149
Police Education	(5,848)	0	0	0
Confiscated Property, est 05/10/10(formerly 3590001)	113,210	0	0	0
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>2,006,474</b>	<b>2,064,772</b>	<b>2,012,446</b>	<b>2,028,360</b>
<b>MISCELLANEOUS REVENUES</b>				
Interest Revenue On Interfund Loans	0	800,000	800,000	800,000
Interest Other	3,620	28,000	28,000	28,000
Int-Bank Accounts	(3,665)	0	0	0
Interest-Grants Only	(2,877)	45,000	154,000	45,000
Clerk Reg Of Court	0	5,000	5,000	5,000
Interest Tax Collect	424,463	28,409	25,693	25,721
Interest Sheriff	676,322	110,000	267,840	267,840
Pooled Investment Earnings	22,967,079	12,527,565	13,188,228	11,786,766
Treas. Fund-Bond and Agency Earning	516,608	205,833	298,695	12,449
Net Increase(Decrease) in Fair Value of Investments	6,332,934	(47,855)	0	0
Rents	404,752	276,860	269,569	269,569
Parking Garage Fees	234,683	220,000	223,250	223,250
Concessions	1,633	950	950	950
Scrap Sales	190,057	118,300	68,300	68,300
Surplus Land Sales	221,702	50,000	20,000	50,000
Surplus Furn/Equip/Mach Sale	896,438	700,000	700,000	700,000
Insurance/Legal Proceeds	629,761	374,200	357,100	357,100
Sales-Historical Museum, Outpost 27, & OHV Park	31,278	82,375	83,125	83,125
Refunds	57,926	0	0	0
Grants Program Income	1,344,296	1,366,051	380,000	380,000



## REVENUES BY CHARACTER AND OBJECT

	FY 18/19	FY 19/20	FY 20/21	FY 21/22
	Actual	Budget	Adopted	Plan
Reimb Loc Gov Agency	976,311	1,197,634	5,040,685	1,346,008
Reimb Other	6,586,554	834,285	1,432,194	911,321
Rev From Other Co. Dept.	15,063	0	0	0
Returned Checks	(43,104)	(2,000)	(2,000)	(2,000)
Signs Indivd/Other	50,199	0	0	0
Signal Maintenance	1,159,046	1,184,025	1,184,025	1,184,025
Sidewalk Construction Funds	642	0	0	0
\$2.50 For CJ Educ/Trng-FS 318.18(11)C	(6,160)	0	0	0
Rebates,Pcard Annual, Drug,Etc.	2,979,958	3,010,882	3,804,435	3,918,523
Other Miscellaneous Revenues	1,762,618	2,348,240	3,809,495	3,822,927
Unidentified Revenue	2,396	0	0	0
Interest Subsidy Payments	903,307	760,000	858,141	858,141
Sales/Fees - subject to Sales	197	0	0	0
Other Cont/Donation	4,401,075	11,000	13,500	13,500
Donations	26,967	65,865	64,693	65,693
Assess Collections Capital(Road/Sew)	20,165	29,679	19,316	19,316
Assess Collections, Other (E.G., Lazy S Utilities)	130,467	139,426	139,650	139,650
Assess Collections Operating	8,836,948	11,074,023	11,136,784	11,261,982
Assessment Collections-Bldg. D	246,907	289,533	237,992	239,182
Polk Co Fire Srv Assess	37,109,372	40,467,836	46,090,892	46,782,256
Polk Co Fire Srv Bldg Dept	1,504,353	931,770	950,405	964,662
Correctional Impact Fees	854,003	925,142	811,302	811,302
Law Enforcement Impact Fees	902,393	760,000	807,500	807,500
Fire Rescue Impact Fees	766,052	599,732	742,304	757,150
Municipality Impact Fee Receipts - EMS	152,950	12,500	0	0
Municipality Impact Fee Receipts - Correctional	551,347	0	548,376	548,376
Co Rd Trans Impact Fees	16,750,406	14,164,122	9,116,855	9,299,191
Libraries-Impact Fees	283,280	159,509	162,699	165,953
Parks-Impact Fees	606,653	176,413	179,941	193,200
School Impact Fees	250,000	250,000	250,000	250,000
EMS Impact Fees	284,008	204,000	472,595	482,046
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>122,991,383</b>	<b>96,484,304</b>	<b>104,741,529</b>	<b>99,942,974</b>
<b>OTHER SOURCES</b>				
Interfund Transfers-PILOT	1,928,017	2,020,000	2,070,000	2,070,000
Interfund Transfers-Budgeted	83,899,132	104,717,261	74,319,565	65,255,472
Interfund Transfers-Unbudgeted	547,059	0	0	0
Tf-In, Grt Carry-Fwd	430,085	0	0	0
Interfund Transfers-CRA	1,353,255	785,098	845,577	885,229
Debt Proceeds	0	27,000,000	0	0
Beg.Fund Balance	0	284,882,079	359,794,719	223,879,239
Budgeted Cash Balance Forward	0	372,752,684	416,479,076	348,799,180
I/D Reimburse-Cost Plan	8,826,716	9,679,435	12,473,296	12,560,561
InKind Rev(Cash Outlay Req'D)	1,162,875	600,367	349,955	108,955
InKind Rev(No Cash Outlay Req'D)	12,760	0	0	0
Overage & Shortage	6,063	0	0	0
Grt Carry-Fwd, adj to/from deferred funds acct.	(3,759)	0	0	0
Transfer From The Constitutional Fee Officers	15,395,229	10,208,499	10,031,154	10,107,974
<b>TOTAL OTHER SOURCES</b>	<b>113,557,432</b>	<b>812,645,423</b>	<b>876,363,342</b>	<b>663,666,610</b>
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Funds Revenues	15,916,674	18,645,729	19,909,877	20,394,547
I.T. Revenues	9,668,569	10,609,268	12,296,486	12,554,744
Health Insurance Funds Revenues	55,995,081	61,095,011	66,113,443	68,684,149
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>81,580,324</b>	<b>90,350,008</b>	<b>98,319,806</b>	<b>101,633,440</b>
<b>ENTERPRISE FUNDS</b>				
Solid Waste Funds Revenues	37,085,816	35,790,843	36,556,511	37,190,971
Utilities Revenues	87,319,655	79,827,376	87,247,969	89,166,071
Rohr Home/Hospital Revenues	5,435,689	5,377,126	5,406,044	5,514,166
<b>TOTAL ENTERPRISE FUNDS</b>	<b>129,841,160</b>	<b>120,995,345</b>	<b>129,210,524</b>	<b>131,871,208</b>
<b>GRAND TOTAL</b>	<b>1,009,752,192</b>	<b>1,686,978,906</b>	<b>1,779,123,645</b>	<b>1,564,878,462</b>

## EXPENDITURES BY CHARACTER AND OBJECT

		FY 18/19 Actual	FY 19/20 Budget	FY 20/21 Adopted	FY 21/22 Plan
<b>Personal Services</b>					
5111000	Executive Salaries	184,575	231,345	233,109	241,268
5112000	Regular Salaries And Wages	84,842,614	99,349,628	104,558,245	108,427,718
5113000	Other Salaries And Wages	464,855	1,672,125	1,635,136	1,646,550
5114000	Overtime	13,182,206	10,959,935	11,399,396	11,654,522
5115000	Special Pay	2,334,649	1,384,816	1,841,497	1,842,104
5116000	Payroll Tuition Reimb	55,420	86,202	96,302	86,302
5121000	Fica Taxes	7,225,406	8,482,469	8,939,647	9,244,399
5122000	Retirement Contributions	14,893,569	16,602,448	18,365,765	19,023,327
5123000	Life And Health Insurance	23,641,407	29,341,415	30,579,897	32,124,263
5124000	Workers' Compensation	2,543,779	3,695,665	3,705,107	3,706,293
5125000	Unemployment Compensation	13,369	25,075	38,765	22,226
5129000	Payroll Adjustments	-196,428	-124,591	2,669	2,939,351
5334993	Contracted BoCC Position personnel costs	2,399,653	1,603,020	410,711	179,375
<b>Total : Personal Services</b>		<b>151,585,074</b>	<b>173,309,552</b>	<b>181,806,246</b>	<b>191,137,698</b>
<b>Operating Expense</b>					
5331000	Professional Services	33,889,352	40,759,964	41,294,624	42,045,141
5332000	Accounting And Auditing	0	24,134	32,507	9,471
5334000	Other Contractual Services	61,177,828	74,046,636	85,735,688	75,665,969
5340000	Travel And Per Diem	1,283,395	595,880	657,555	646,383
5341000	Communications And Freight Services	3,083,976	3,456,082	3,500,806	3,499,538
5343000	Utility Services	16,188,544	17,068,633	18,438,162	18,607,825
5344000	Rentals And Leases	2,050,570	2,298,329	2,429,243	2,435,594
5345000	Insurance	60,905,013	63,862,469	67,456,959	71,414,467
5346000	Repair And Maintenance Services	24,508,963	27,114,241	30,063,415	30,856,079
5347000	Printing And Binding	730,548	1,275,719	863,050	851,818
5348000	Promotional Activities	4,323,926	7,184,291	7,687,919	7,424,097
5349000	Other Current Charges And Obligations	13,162,922	14,910,909	25,039,221	17,822,429
5351000	Office Supplies	2,268,303	1,856,922	1,997,039	1,877,460
5352000	Operating Supplies	16,752,107	19,254,441	22,547,123	21,620,170
5353000	Road Materials And Supplies	11,809,636	740,000	790,000	790,000
5354000	Books, Publications, Subscriptions And Memberships	1,327,706	1,726,293	1,824,889	1,839,638
5355000	Training	209,208	311,900	329,380	321,380
<b>Total : Operating Expenses</b>		<b>253,671,997</b>	<b>276,486,843</b>	<b>310,687,580</b>	<b>297,727,459</b>
<b>Capital Expenses</b>					
5661000	Land	3,020,585	32,923,985	30,709,427	7,237,998
5662000	Buildings	49,379,882	90,823,782	124,280,597	70,104,717
5663000	Infrastructure	18,377,072	97,913,949	124,917,501	91,410,730
5664000	Machinery And Equipment	18,633,751	33,568,653	35,512,335	20,579,754
5665000	Construction In Progress	0	2,673,218	6,370,316	0
5668000	Intangible Assets	1,249,539	408,000	1,290,820	55,000
<b>Total : Capital Expenses</b>		<b>90,660,829</b>	<b>258,311,587</b>	<b>323,080,996</b>	<b>189,388,199</b>
<b>Debt Services</b>					
5771010	Principal	10,755,256	16,500,395	10,985,310	18,017,337
5772010	Interest	15,523,999	15,742,911	11,804,573	11,550,856
5773010	Other Debt Service	-449,774	165,000	10,501	10,500
<b>Total : Debt Services</b>		<b>25,829,481</b>	<b>32,408,306</b>	<b>22,800,384</b>	<b>29,578,693</b>
<b>Grants and Aids</b>					
5881000	Aids To Government Agencies	19,114,753	20,556,559	21,621,423	22,405,635
5882001	Aids To Private Organizations	26,065,313	31,796,771	31,155,085	32,075,808
5883000	Other Grants And Aids	1,233,555	6,048,583	32,731,447	9,951,484
<b>Total : Grants and Aids</b>		<b>46,413,621</b>	<b>58,401,913</b>	<b>85,507,955</b>	<b>64,432,927</b>
<b>Other Uses</b>					
Transfers		90,390,497	108,473,858	77,744,038	71,415,571
5991030	Indirect Expense	8,826,716	9,679,435	12,473,296	12,560,561
5991040	InKind Expense	1,108,766	593,722	343,310	102,310

## EXPENDITURES BY CHARACTER AND OBJECT

	FY 18/19 Actual	FY 19/20 Budget	FY 20/21 Adopted	FY 21/22 Plan
Reserves	0	544,539,494	529,421,385	468,788,832
5999020 Refunds	138,636	208,000	208,000	208,000
Other Uses - All Other	203,331	0	0	0
<b>Total : Other Uses</b>	<b>100,667,946</b>	<b>663,494,509</b>	<b>620,190,029</b>	<b>553,075,274</b>
 <b>Constitutional Officers</b>				
Constitutional Officers (Excludes Reserves)	206,386,410	224,566,196	235,050,455	239,538,212
<b>GRAND TOTAL</b>	<b>875,215,358</b>	<b>1,686,978,906</b>	<b>1,779,123,645</b>	<b>1,564,878,462</b>

## EXPENDITURES BY FUNCTION AND PROGRAM

	Actuals FY 18/19	Budget FY 19/20	Budget FY 20/21	Plan FY 21/22
<b>Program Name/Function Name</b>				
<b>General Government Services</b>				
Legislative	625,616	669,091	652,080	672,458
Executive	3,943,012	4,829,946	4,994,015	4,946,842
Financial And Administrative	102,863,270	113,162,119	124,380,960	122,666,439
Legal Counsel	1,498,599	1,457,932	1,520,801	1,564,934
Comprehensive Planning	3,578,459	3,937,037	4,102,839	4,223,002
Other General Government Services	74,219,163	109,725,312	125,125,880	108,046,635
<b>Total Function :</b>	<b>186,728,119</b>	<b>233,781,437</b>	<b>260,776,575</b>	<b>242,120,310</b>
<b>Public Safety</b>				
Law Enforcement	168,750,681	180,946,599	191,018,899	193,199,426
Fire Control	45,925,399	58,397,078	64,277,506	58,283,759
Detention And/Or Correction	2,070,273	10,718,309	4,347,077	2,680,000
Protective Inspections	11,368,022	13,829,927	14,614,172	14,691,934
Emergency And Disaster Relief Services	48,124,392	54,319,380	51,189,507	8,852,399
Ambulance And Rescue Services	35,650,692	47,781,093	57,416,600	52,113,303
Medical Examiners	1,579,413	1,520,723	1,692,518	1,637,310
Other Public Safety	13,963,073	16,472,843	12,825,556	10,824,271
<b>Total Function :</b>	<b>327,431,945</b>	<b>383,985,952</b>	<b>397,381,835</b>	<b>342,282,402</b>
<b>Physical Environment</b>				
Garbage/Solid Waste Control Services	35,083,475	59,402,869	59,883,325	42,704,954
Water/Sewer Combination Services	107,293,731	138,301,408	152,997,778	131,359,605
Conservation And Resource Management	6,146,066	10,631,121	7,566,270	7,464,241
Flood Control/Stormwater Management	4,370,396	16,487,808	16,464,112	9,991,729
Other Physical Environment	13,320,656	5,322,834	5,923,712	5,601,212
<b>Total Function :</b>	<b>166,214,324</b>	<b>230,146,040</b>	<b>242,835,197</b>	<b>197,121,741</b>
<b>Transportation</b>				
Road And Street Facilities	65,932,405	122,898,384	166,745,054	154,940,650
Transit Systems	2,042,961	2,315,909	2,311,963	2,585,406
Other Transportation Services	7,001,577	7,900,398	3,684,414	3,404,663
<b>Total Function :</b>	<b>74,976,943</b>	<b>133,114,691</b>	<b>172,741,431</b>	<b>160,930,719</b>
<b>Economic Environment</b>				
Industry Development	14,578,266	18,377,695	16,687,021	15,036,940
Veterans Services	340,654	491,974	500,763	512,249
Housing And Urban Development	6,664,626	16,056,460	23,917,159	22,085,590
Other Economic Environment	23,742	24,939	97,256	116,629
<b>Total Function :</b>	<b>21,607,288</b>	<b>34,951,068</b>	<b>41,202,199</b>	<b>37,751,408</b>
<b>Human Services</b>				
Hospitals	41,491,134	46,939,009	47,673,119	48,223,822
Health	7,739,055	8,788,013	8,575,362	8,603,079
Mental Health	1,714,398	1,421,550	1,072,099	364,863
Public Assistance	15,444,913	25,401,818	22,375,074	17,202,443
Other Human Services	4,334,467	5,309,338	6,283,100	6,572,253
<b>Total Function :</b>	<b>70,723,967</b>	<b>87,859,728</b>	<b>85,978,754</b>	<b>80,966,460</b>

## EXPENDITURES BY FUNCTION AND PROGRAM

	Actuals FY 18/19	Budget FY 19/20	Budget FY 20/21	Plan FY 21/22
<b>Culture/Recreation</b>				
Libraries	4,056,845	5,387,108	5,745,144	5,938,763
Parks And Recreation	11,678,553	19,603,406	28,504,423	14,607,189
Other Culture/Recreation	541,808	672,884	699,119	716,244
<b>Total Function :</b>	<b>16,277,206</b>	<b>25,663,398</b>	<b>34,948,686</b>	<b>21,262,196</b>
<b>Court Related</b>				
General Administration-Court Related	4,557,133	5,388,889	5,875,725	5,591,098
Circuit Court-Criminal	1,218,496	1,318,814	1,343,361	1,383,806
Circuit Court-Juvenile	253,186	343,845	345,827	335,927
General Operations-Courts	2,448,156	2,822,000	2,738,000	2,738,000
County Court-Criminal	2,778,595	3,063,550	3,534,670	3,605,563
<b>Total Function :</b>	<b>11,255,566</b>	<b>12,937,098</b>	<b>13,837,583</b>	<b>13,654,394</b>
Reserves and Contingencies	0	544,539,494	529,421,385	468,788,832
<b>Grand Total :</b>	<b>875,215,358</b>	<b>1,686,978,906</b>	<b>1,779,123,645</b>	<b>1,564,878,462</b>

## RESERVES BY FUND

		Actuals FY 18/19	Budget FY 19/20	Budget FY 20/21	Plan FY 21/22
<b>00100 General Fund</b>					
5998010	Reserves - Environmental Lands Management	0	23,122	385,607	240,067
5998010	Reserves - History Center	0	10,171	42,187	21,253
5998010	Reserves - Mitigation Match	0	3,600,000	2,627,538	2,064,486
5998010	Reserves - State Attorney Computer Project	0	0	50,000	100,000
5998020	Reserves - Contingencies	0	7,081,789	7,788,700	7,788,700
5998020	Reserves - Tax Collector	0	0	1,257,339	1,257,339
5998140	Reserves - Future Capital Expansion	0	0	0	5,700,000
5998140	Reserves - Road MSBU & Assessment	0	163,768	25,478	25,478
5998170	Reserves - Economic Development	0	1,332,373	1,278,915	1,358,872
5998180	Reserves - Economic Development Incubator	0	585,187	585,187	585,187
5998210	Reserves - Aircraft for Sheriff	0	1,000,000	480,000	2,280,000
5998250	Reserves - Self-Insurance Claims	0	6,605,000	5,815,000	5,815,000
5998290	Reserves - Matching Funds	0	1,000,000	1,000,000	1,000,000
5998300	Reserves - Budget Stabilization	0	26,520,217	27,538,414	28,752,316
<b>Total Funds :</b>		0	47,921,627	48,874,365	56,988,698
<b>10100 County Transportation Trust Fund</b>					
5998020	Reserves - Contingencies	0	5,201,964	5,255,144	3,589,717
5998300	Reserves - Budget Stabilization	0	57,751,189	48,336,368	33,904,170
<b>Total Funds:</b>		0	62,953,153	53,591,512	37,493,887
<b>10150 Special Revenue Grants</b>					
5998020	Reserves - Contingencies	0	1,890,000	2,000,000	1,750,769
5998290	Reserves - Matching Funds	0	200,000	200,000	200,000
5998300	Reserves - Budget Stabilization	0	110,000	0	249,231
<b>Total Funds:</b>		0	2,200,000	2,200,000	2,200,000
<b>12160 Tourism Tax Funds</b>					
5998010	Reserves - Cash Balance Forward	0	100,000	100,000	100,000
5998020	Reserves - Contingencies	0	300,000	300,000	300,000
5998080	Reserves - Debt Service	0	8,166,817	3,713,206	2,731,800
<b>Total Funds:</b>		0	8,566,817	4,113,206	3,131,800
<b>12180 Lake And River Enhancement Trust Funds</b>					
5998010	Reserves - Cash Balance Forward	0	50,000	50,000	50,000
5998140	Reserves - Future Capital Expansion	0	1,103,235	1,103,240	789,558
<b>Total Funds:</b>		0	1,153,235	1,153,240	839,558
<b>12190 Fire Rescue Funds</b>					
5998020	Reserves - Contingencies	0	62,539	540,082	963,275
<b>Total Funds:</b>		0	62,539	540,082	963,275
<b>12240 Impact Fees</b>					
5998140	Reserves - Future Capital Expansion	0	28,102,681	44,705,381	40,010,911
<b>Total Funds:</b>		0	28,102,681	44,705,381	40,010,911
<b>14350 Emergency 911 Funds</b>					
5998010	Reserves - Cash Balance Forward	0	737,205	958,318	944,723
5998020	Reserves - Contingencies	0	369,678	479,399	472,598
5998170	Reserves - Service Improvements	0	65,000	664,550	553,874
<b>Total Funds:</b>		0	1,171,883	2,102,267	1,971,195
<b>14370 Hazardous Waste Funds</b>					
5998140	Reserves - Future Capital Expansion	0	62,088	47,343	60,841
<b>Total Funds:</b>		0	62,088	47,343	60,841
<b>14390 Radio Communications Funds</b>					
5998020	Reserves - Contingencies	0	56,634	89,567	100,616
<b>Total Funds:</b>		0	56,634	89,567	100,616

## RESERVES BY FUND

		Actuals FY 18/19	Budget FY 19/20	Budget FY 20/21	Plan FY 21/22
<b>14490 Indigent Health Care Funds</b>					
5998020	Reserves - Contingencies	0	8,650,823	8,493,739	8,149,283
5998200	Health Care Fluctuation Margin 3% (Actuary)	0	1,745,000	1,812,000	2,089,061
5998320	Reserves - Future Plan Changes	0	10,824,402	8,306,590	3,409,764
5998330	Reserves - Health Plans Statutory Reserves	0	2,246,468	2,362,016	2,405,417
	<b>Total Funds:</b>	0	23,466,693	20,974,345	16,053,525
<b>14930 Leisure Services MSTU Funds</b>					
5998010	Reserves - Cash Balance Forward	0	2,709,578	3,571,616	3,709,027
5998020	Reserves - Contingencies	0	250,000	750,000	750,000
5998140	Reserves - Future Capital Expansion	0	2,865,376	1,921,399	1,932,792
	<b>Total Funds:</b>	0	5,824,954	6,243,015	6,391,819
<b>14950 Libraries MSTU Funds</b>					
5998010	Reserves - Cash Balance Forward	0	913,629	990,740	745,366
5998020	Reserves - Contingencies	0	83,431	207,546	238,491
	<b>Total Funds:</b>	0	997,060	1,198,286	983,857
<b>14960 Rancho Bonito MSTU Fund</b>					
5998010	Reserves - Cash Balance Forward	0	5,899	10,024	10,908
5998020	Reserves - Contingencies	0	3,565	5,012	5,454
5998170	Reserves - Service Improvements	0	7,456	6,927	3,294
	<b>Total Funds:</b>	0	16,920	21,963	19,656
<b>14970 Transportation Millage Fund</b>					
5998140	Reserves - Future Capital Expansion	0	27,690,120	20,904,099	7,095,240
	<b>Total Funds:</b>	0	27,690,120	20,904,099	7,095,240
<b>14980 Emergency Medical Millage Fund</b>					
5998140	Reserves - Future Capital Expansion	0	4,189,876	5,314,473	1,544,024
	<b>Total Funds:</b>	0	4,189,876	5,314,473	1,544,024
<b>15010 Land Management Nonexpendable Trust Funds</b>					
5998010	Reserves - Cash Balance Forward	0	591,213	917,473	373,966
5998020	Reserves - Contingencies	0	4,000,000	4,000,000	3,250,000
5998150	Reserves - Nonexpendable Trust Fund	0	34,933,188	35,270,515	35,270,515
	<b>Total Funds:</b>	0	39,524,401	40,187,988	38,894,481
<b>15250 Eloise CRA Trust-Agency Funds</b>					
5998020	Reserves - Contingencies	0	65,000	65,000	60,000
5998140	Reserves - Future Capital Expansion	0	439,810	380,588	420,364
	<b>Total Funds:</b>	0	504,810	445,588	480,364
<b>15290 Harden Parkway CRA Funds</b>					
5998140	Reserves - Future Capital Expansion	0	99,540	145,639	124,961
	<b>Total Funds:</b>	0	99,540	145,639	124,961
<b>15310 Building Funds</b>					
5998020	Reserves - Contingencies	0	1,388,132	1,430,572	1,280,400
5998300	Reserves - Budget Stabilization	0	2,943,092	2,719,553	1,441,068
	<b>Total Funds:</b>	0	4,331,224	4,150,125	2,721,468
<b>18000 Stormwater MSTU</b>					
5998140	Reserves - Future Capital Expansion	0	2,237,900	3,270,750	438,594
	<b>Total Funds:</b>	0	2,237,900	3,270,750	438,594
<b>23300 Capital 2010</b>					
5998080	Reserves - Debt Service	0	5,047,157	0	0
	<b>Total Funds:</b>	0	5,047,157	0	0
<b>23400 Transportation 2010</b>					
5998080	Reserves - Debt Service	0	7,199,156	0	0
	<b>Total Funds:</b>	0	7,199,156	0	0
<b>23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)</b>					
5998080	Reserves - Debt Service	0	3,247,437	3,399,681	3,435,606
	<b>Total Funds:</b>	0	3,247,437	3,399,681	3,435,606

## RESERVES BY FUND

		Actuals FY 18/19	Budget FY 19/20	Budget FY 20/21	Plan FY 21/22
<b>23700 Public Fac Rev Note, S2015(Ref CFT 2006)</b>					
5998080 Reserves - Debt Service		0	1,841,563	1,836,021	1,767,135
<b>Total Funds:</b>		0	1,841,563	1,836,021	1,767,135
<b>23800 Promissory Note 2020A</b>					
5998080 Reserves - Debt Service		0	763,438	1,935,891	2,165,280
<b>Total Funds:</b>		0	763,438	1,935,891	2,165,280
<b>24000 Promissory Revenue Note, Series 2020 C</b>					
5998080 Reserves - Debt Service		0	0	5,086,680	5,070,448
<b>Total Funds:</b>		0	0	5,086,680	5,070,448
<b>30200 Drainage and Water Quality Fund</b>					
5998140 Reserves - Future Capital Expansion		0	2,670,043	744,023	140,603
<b>Total Funds:</b>		0	2,670,043	744,023	140,603
<b>30800 General Capital Improvement Funds</b>					
5998140 Reserves - Future Capital Expansion		0	5,053,115	11,636,057	1,922,629
<b>Total Funds:</b>		0	5,053,115	11,636,057	1,922,629
<b>30900 2019 Capital Improvement Project Fund</b>					
5998140 Reserves - Future Capital Expansion		0	10,719,684	0	0
<b>Total Funds:</b>		0	10,719,684	0	0
<b>31200 Environmental Land Acquisition Funds</b>					
5998140 Reserves - Future Capital Expansion		0	1,113,041	1,258,750	652,970
<b>Total Funds:</b>		0	1,113,041	1,258,750	652,970
<b>31900 Northeast Polk Roadway Fund</b>					
5998140 Reserves - Future Capital Expansion		0	302,821	2,587	3,716
<b>Total Funds:</b>		0	302,821	2,587	3,716
<b>41010 Solid Waste Funds</b>					
5998010 Reserves - Cash Balance Forward		0	7,797,884	6,722,719	3,006,447
5998020 Reserves - Contingencies		0	3,898,942	3,361,360	1,503,223
5998090 Reserves - Renewal & Replacement		0	11,605,405	13,226,634	14,864,131
5998140 Reserves - Future Capital Expansion		0	16,167,940	14,626,371	17,449,641
5998170 Reserves - Service Improvements		0	500,000	500,000	500,000
5998230 Reserves - Carryforward Adjustment		0	30,523,527	21,649,167	25,414,565
<b>Total Funds:</b>		0	70,493,698	60,086,251	62,738,007
<b>41110 Landfill Closure Funds</b>					
5998010 Reserves - Cash Balance Forward		0	10,000,000	10,000,000	10,000,000
5998020 Reserves - Contingencies		0	52,306	459,199	459,567
5998110 Reserves - Landfill Closure		0	62,947,954	66,678,652	69,833,286
<b>Total Funds:</b>		0	73,000,260	77,137,851	80,292,853
<b>41210 Universal Solid Waste Collection Funds</b>					
5998010 Reserves - Cash Balance Forward		0	5,689,252	5,792,797	5,878,311
5998020 Reserves - Contingencies		0	2,844,627	2,896,398	2,939,155
5998230 Reserves - Carryforward Adjustment		0	382,200	2,140,938	1,622,116
<b>Total Funds:</b>		0	8,916,079	10,830,133	10,439,582
<b>42010 Utilities Operating Funds</b>					
5998020 Reserves - Contingencies		0	13,945,931	0	0
5998080 Reserves - Debt Service		0	494,039	326,108	326,108
5998090 Reserves - Renewal & Replacement		0	1,000,000	1,000,000	1,000,000
5998120 Reserves - Salary Adjustments		0	59,773	59,773	59,773
5998140 Reserves - Future Capital Expansion		0	26,460,120	6,420,312	5,324,444
<b>Total Funds:</b>		0	41,959,863	7,806,193	6,710,325
<b>42110 Utilities Capital Expansion Funds</b>					
5998140 Reserves - Future Capital Expansion		0	25,704,655	46,470,574	38,881,136
<b>Total Funds:</b>		0	25,704,655	46,470,574	38,881,136
<b>42432 Utilities Bonds</b>					
5998140 Reserves - Future Capital Expansion		0	0	7,165,007	482,757
<b>Total Funds:</b>		0	0	7,165,007	482,757



## RESERVES BY FUND

		Actuals FY 18/19	Budget FY 19/20	Budget FY 20/21	Plan FY 21/22
<b>43111 Rohr Home Fund</b>					
5998010	Reserves - Cash Balance Forward	0	0	98,064	71,543
5998020	Reserves - Contingencies	0	435,380	644,059	654,614
	<b>Total Funds:</b>	0	435,380	742,123	726,157
<b>50100 Fleet Maintenance Funds</b>					
5998020	Reserves - Contingencies	0	714,600	768,500	810,300
5998170	Reserves - Service Improvements	0	357,149	641,909	994,647
	<b>Total Funds:</b>	0	1,071,749	1,410,409	1,804,947
<b>50300 Employee Health Insurance Fund</b>					
5998020	Reserves - Contingencies	0	0	2,320,471	2,238,622
5998200	Health Care Fluctuation Margin 3% (Actuary)	0	304,979	1,729,282	1,837,082
5998330	Reserves - Health Plans Statutory Reserves	0	8,660,563	10,494,639	10,695,494
	<b>Total Funds:</b>	0	8,965,542	14,544,392	14,771,198
<b>51500 Fleet Replacement Funds</b>					
5998020	Reserves - Contingencies	0	500,000	500,000	500,000
5998140	Reserves - Future Capital Expansion	0	13,723,162	15,847,129	17,177,641
	<b>Total Funds:</b>	0	14,223,162	16,347,129	17,677,641
<b>52000 Information Technology Fund</b>					
5998020	Reserves - Contingencies	0	516,976	458,643	422,609
5998170	Reserves - Service Improvements	0	160,520	249,756	174,463
	<b>Total Funds:</b>	0	677,496	708,399	597,072
		0	496,617,867	480,547,020	411,800,134
	<b>Grand Total :</b>	<b>0</b>	<b>544,539,494</b>	<b>529,421,385</b>	<b>468,788,832</b>

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

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

(For budgetary purposes only)	GENERAL FUND				SPECIAL REVENUE FUNDS			
	Actuals FY 18/19	Adopted FY 19/20	Adopted FY 20/21	Plan FY 21/22	Actuals FY 18/19	Adopted FY 19/20	Adopted FY 20/21	Plan FY 21/22
<b>Financial Sources</b>								
Taxes	234,146,028	241,144,691	254,303,849	263,449,348	152,631,347	150,628,431	156,348,390	161,702,824
Licenses & Permits	527,675	381,467	391,467	391,467	8,701,774	7,389,013	7,396,993	7,541,843
Intergovernmental	49,094,330	44,222,804	40,516,250	45,948,218	64,561,347	68,963,856	58,736,424	36,769,419
Charges for Service	31,549,930	30,098,897	31,353,760	32,274,397	17,739,508	7,180,185	7,731,171	8,003,354
Fines & Forfeitures	1,260,528	1,486,822	1,423,571	1,423,571	7,397,006	577,950	588,875	604,789
Special Assessment/Impact Fees	286,871	29,679	19,316	19,316	62,729,133	61,555,402	62,923,054	63,851,821
Miscellaneous	12,967,982	5,480,275	7,136,534	7,174,395	18,237,606	8,904,715	10,269,337	5,463,850
All Other Revenues	33,071,978	33,541,272	33,306,236	30,959,689	10,936,908	25,268,732	19,717,452	30,760,226
Enterprise Funds	-	-	-	-	-	-	-	-
<b>Total Est. Financial Sources</b>	<b>362,905,322</b>	<b>356,385,907</b>	<b>368,450,983</b>	<b>381,640,401</b>	<b>342,934,629</b>	<b>330,468,284</b>	<b>323,711,696</b>	<b>314,698,126</b>
<b>Expenditures</b>								
General Government	85,861,605	120,283,761	127,771,204	114,551,030	21,234,836	4,512,132	5,009,468	5,085,202
Court-Related	11,228,918	12,937,098	13,837,583	13,654,394	-	-	-	-
Public Safety	215,250,705	230,811,239	240,514,486	246,407,405	100,731,216	123,298,686	136,551,073	87,366,788
Physical Environment	5,224,303	6,814,904	7,009,020	7,260,430	3,369,646	9,692,853	7,966,174	8,629,233
Transportation	2,032,491	2,205,943	2,462,022	2,450,440	61,895,116	124,798,186	168,278,269	156,456,803
Economic Environment	1,952,143	1,621,974	1,618,039	1,651,151	19,629,533	33,329,094	39,584,160	36,100,257
Human Services	4,652,442	6,642,005	6,915,495	7,227,545	58,439,434	66,682,488	67,373,463	67,918,927
Culture/Recreation	586,812	806,369	868,203	864,915	15,888,678	24,830,075	30,080,483	20,397,281
<b>Total Budget</b>	<b>326,789,419</b>	<b>382,123,293</b>	<b>400,996,052</b>	<b>394,067,310</b>	<b>281,188,459</b>	<b>387,143,514</b>	<b>454,843,090</b>	<b>381,954,491</b>
Reserves & Contingencies	-	47,921,627	48,874,365	56,988,698	-	213,212,528	211,398,869	161,520,072
<b>Total Use of Resources</b>	<b>326,789,419</b>	<b>430,044,920</b>	<b>449,870,417</b>	<b>451,056,008</b>	<b>281,188,459</b>	<b>600,356,042</b>	<b>666,241,959</b>	<b>543,474,563</b>
<b>Net Inc (Dec) in Fund Balance</b>	<b>36,115,903</b>	<b>(73,659,013)</b>	<b>(81,419,434)</b>	<b>(69,415,607)</b>	<b>61,746,170</b>	<b>(269,887,758)</b>	<b>(342,530,263)</b>	<b>(228,776,437)</b>
<b>Fund Balance - Oct. 1</b>	<b>69,332,282</b>	<b>73,659,013</b>	<b>81,419,434</b>	<b>69,415,607</b>	<b>254,029,507</b>	<b>269,887,758</b>	<b>342,530,263</b>	<b>228,776,437</b>
<b>Other Financing Sources (Uses)</b>	<b>(676,442)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance - Sept. 30</b>	<b>104,771,743</b>				<b>315,775,677</b>			

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 18/19	Adopted FY 19/20	Adopted FY 20/21	Plan FY 21/22	Actuals FY 18/19	Adopted FY 19/20	Adopted FY 20/21	Plan FY 21/22	Actuals FY 18/19	Adopted FY 19/20	Adopted FY 20/21	Plan FY 21/22
<b>Financial Sources</b>												
Taxes	-	-	-	-	4,139,202	4,363,483	-	-	390,916,577	396,136,605	410,652,239	425,152,172
Licenses & Permits	-	-	-	-	-	-	-	-	9,229,449	7,770,480	7,788,460	7,933,310
Intergovernmental	7,175,000	7,175,000	6,395,000	6,395,000	-	2,700,000	3,561,250	3,260,000	120,830,677	123,061,660	109,208,924	92,372,637
Charges for Service	-	-	-	-	-	-	-	-	49,289,438	37,279,082	39,084,931	40,277,751
Fines & Forfeitures	-	-	-	-	-	-	-	-	8,657,534	2,064,772	2,012,446	2,028,360
Special Assessment/Impact Fees	-	-	-	-	-	-	-	-	63,016,004	61,585,081	62,942,370	63,871,137
Miscellaneous	7,891,766	59,496	9,706	44,702	7,417,536	559,236	1,019,505	110,624	46,514,890	15,003,722	18,435,082	12,793,571
All Other Revenues	-	-	-	-	-	27,000,000	-	-	44,008,886	85,810,004	53,023,688	61,719,915
Enterprise Funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Est. Financial Sources</b>	<b>15,066,766</b>	<b>7,234,496</b>	<b>6,404,706</b>	<b>6,439,702</b>	<b>11,556,738</b>	<b>34,622,719</b>	<b>4,580,755</b>	<b>3,370,624</b>	<b>732,463,455</b>	<b>728,711,406</b>	<b>703,148,140</b>	<b>706,148,853</b>
<b>Expenditures</b>												
General Government	-	2,275,075	1,263,605	7,992,732	2,685,657	14,173,756	26,101,219	10,919,439	109,782,098	141,244,724	160,145,496	138,548,403
Court-Related	-	-	-	-	26,556	-	-	-	11,255,474	12,937,098	13,837,583	13,654,394
Public Safety	8,135,874	8,136,670	5,396,000	5,414,075	1,892,064	20,448,309	13,518,065	1,600,000	326,009,859	382,694,904	395,979,624	340,788,268
Physical Environment	-	-	-	-	902,922	8,007,573	9,308,479	1,782,604	9,496,871	24,515,330	24,283,673	17,672,267
Transportation	6,031,303	6,110,562	2,001,140	2,023,476	-	-	-	-	69,958,910	133,114,691	172,741,431	160,930,719
Economic Environment	-	-	-	-	-	-	-	-	21,581,676	34,951,068	41,202,199	37,751,408
Human Services	-	-	-	-	1,569,216	8,693,419	5,991,329	-	64,661,092	82,017,912	80,280,287	75,146,472
Culture/Recreation	-	-	-	-	-	26,954	4,000,000	-	16,475,490	25,663,398	34,948,686	21,262,196
<b>Total Budget</b>	<b>14,167,177</b>	<b>16,522,307</b>	<b>8,660,745</b>	<b>15,430,283</b>	<b>7,076,415</b>	<b>51,350,011</b>	<b>58,919,092</b>	<b>14,302,043</b>	<b>629,221,470</b>	<b>837,139,125</b>	<b>923,418,979</b>	<b>805,754,127</b>
Reserves & Contingencies	-	18,098,751	12,258,273	12,438,469	-	19,858,704	13,641,417	2,719,918	-	299,091,610	286,172,924	233,667,157
<b>Total Use of Resources</b>	<b>14,167,177</b>	<b>34,621,058</b>	<b>20,919,018</b>	<b>27,868,752</b>	<b>7,076,415</b>	<b>71,208,715</b>	<b>72,560,509</b>	<b>17,021,961</b>	<b>1,361,684,925</b>	<b>1,565,850,531</b>	<b>1,626,567,119</b>	<b>1,511,902,980</b>
<b>Net Inc (Dec) in Fund Balance</b>	<b>899,589</b>	<b>(27,386,562)</b>	<b>(14,514,312)</b>	<b>(21,429,050)</b>	<b>4,480,323</b>	<b>(36,585,996)</b>	<b>(67,979,754)</b>	<b>(13,651,337)</b>	<b>(629,221,470)</b>	<b>(837,139,125)</b>	<b>(923,418,979)</b>	<b>(805,754,127)</b>
<b>Fund Balance - Oct. 1</b>	<b>16,709,567</b>	<b>27,386,562</b>	<b>14,514,312</b>	<b>21,429,050</b>	<b>26,974,462</b>	<b>36,585,996</b>	<b>67,979,754</b>	<b>13,651,337</b>	<b>367,045,818</b>	<b>407,519,329</b>	<b>506,443,763</b>	<b>333,272,431</b>
<b>Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(676,442)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance - Sept. 30</b>	<b>17,609,156</b>				<b>31,454,785</b>				<b>469,611,361</b>			

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

(For budgetary purposes only)	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS			
	Actuals FY 18/19	Adopted FY 19/20	Adopted FY 20/21	Plan FY 21/22	Actuals FY 18/19	Adopted FY 19/20	Adopted FY 20/21	Plan FY 21/22
<b>Financial Sources</b>								
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	191,227	1,741,444	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines & Forfeitures	1,635	-	-	-	284	-	-	-
Special Assessment/Impact Fees	6,499,774	8,598,604	8,724,241	8,850,629	-	-	-	-
Miscellaneous	14,220,413	7,920,959	10,505,094	10,219,892	1,956,526	3,375,938	4,134,742	4,207,745
Internal Service Funds	-	-	-	-	81,580,306	90,350,008	98,319,806	101,633,440
Enterprise Funds	128,829,348	120,995,345	129,210,524	131,871,208	-	-	-	-
All Other Revenues	(2,454,284)	50,396,560	19,931,056	19,620,406	6,669,398	1,375,405	983,802	477,093
Non-Revenues	(8,130,074)	244,439,258	264,953,198	215,561,578	-	23,104,867	31,027,835	33,015,187
<b>Total Est. Financial Sources</b>	<b>138,966,812</b>	<b>432,541,953</b>	<b>435,065,557</b>	<b>386,123,713</b>	<b>90,206,514</b>	<b>118,206,218</b>	<b>134,466,185</b>	<b>139,333,465</b>
<b>Expenditures</b>								
General Government	609,877	559,492	577,434	583,434	83,772,312	91,977,221	100,053,645	102,988,473
Public Safety	3,699	-	-	-	740,136	1,291,048	1,402,211	1,494,134
Physical Environment	85,251,774	205,630,710	218,551,524	179,449,474	1,121,216	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-
Human Services	4,558,097	5,841,816	5,698,467	5,819,988	-	-	-	-
Culture/Recreation	-	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>90,423,447</b>	<b>212,032,018</b>	<b>224,827,425</b>	<b>185,852,896</b>	<b>85,633,664</b>	<b>93,268,269</b>	<b>101,455,856</b>	<b>104,482,607</b>
Reserves & Contingencies	-	220,509,935	210,238,132	200,270,817	-	24,937,949	33,010,329	34,850,858
<b>Total Use of Resources</b>	<b>90,423,447</b>	<b>432,541,953</b>	<b>435,065,557</b>	<b>386,123,713</b>	<b>85,633,664</b>	<b>118,206,218</b>	<b>134,466,185</b>	<b>139,333,465</b>
<b>Income (Loss) Before Contrib/Trans</b>	<b>48,543,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,572,850</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Contributions</b>	<b>12,150,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,780</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer of Capital Assets</b>	<b>(1,198)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(219,333)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer In (Out) &amp; Adjustments</b>	<b>12,497,384</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>479,987</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in Net Assets</b>	<b>73,189,760</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,860,284</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets, Beginning of Year</b>					<b>45,704,047</b>			
<b>Net Assets, End of Year</b>					<b>50,564,331</b>			

## 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	5.5490
Transportation	1.1000
Countywide Emergency Medical	<u>0.2500</u>
<b>Countywide Millage</b>	<b>6.8990</b>
Unincorporated area only	
Parks MSTU	0.5619
Libraries MSTU	0.2109
Stormwater MSTU	<u>0.1000</u>
<b>Unincorporated</b>	<b>0.8728</b>
Rancho Bonito Area	
Rancho Bonito MSTU	<u>9.1272</u>
<b>Total MSTU</b>	<b>10.0000</b>
<b>Total Millage</b>	<b>16.8990</b>

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.

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.

Local Government Half Cent 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 2.9% 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**

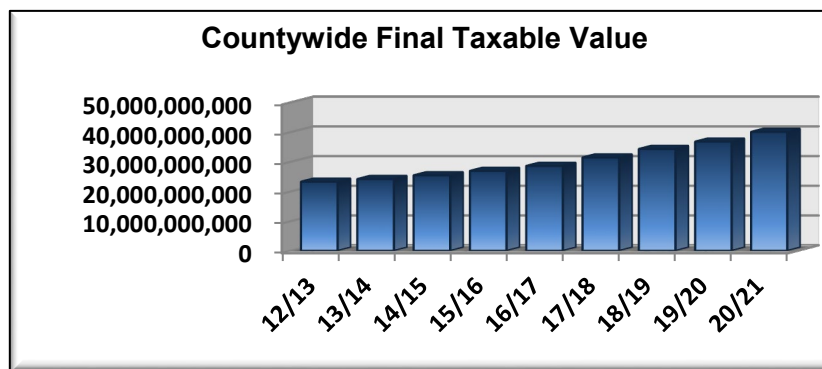
Although there is no simple method for predicting the amounts of various revenues to be received in the upcoming fiscal year, it is necessary to budget for them in a careful and conservative manner. Accurate forecasts can be made by being informed about revenues and carefully considering the factors 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 we budget 95% of what we estimate to receive, which is why you might notice that 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

### **Fiscal Year 2020/2021 Revenue Projections**

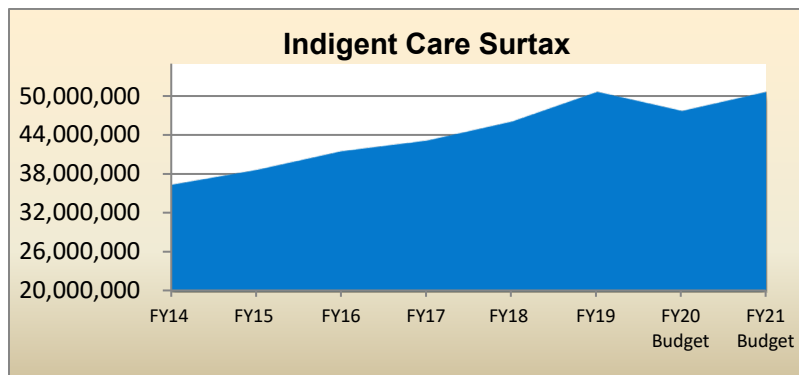


### Ad Valorem

Polk County levies a property tax on all property within the County, including within municipalities, for services provided throughout Polk County. As of Fiscal Year 2020/2021, the 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 Fiscal Year 2019/2020 to Fiscal Year 2020/2021 budget by approximately 8.93% Countywide and approximately 8.68% in the unincorporated area. The Board decided to lower the millage rates by 3.6% from Fiscal Year 2019/2020 rates; this meant an increase of \$12.7 million in the General Fund based on the 8.93% property value increase.

### Indigent Care Surtax

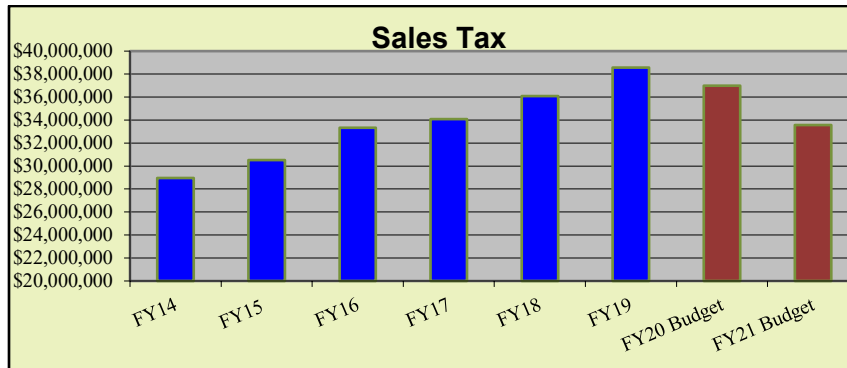


Polk County voters approved a referendum in March 2004 to impose a half-cent sales surtax to be used to provide health care services to qualified indigent residents of Polk County. In November 2016, residents voted on a referendum to extend the sales surtax through December 2044. This revenue source provides funding for the Indigent Health Care Fund.

Historically, the weak economy affected this tax revenue in a number of ways during the Fiscal Year 2008/2009 recession. Consumers' discretionary spending reduced due to higher food and energy prices, while the slumping housing market meant people spent less on home furnishings and appliances associated with buying a house. Furthermore, due to the economy, people spent less on dining out, vacations, and impulse buying. However, this revenue source began to turn around in Fiscal Year 2010/2011, with a 3.57% increase over Fiscal Year 2009/2010. The Fiscal Year 2020/2021 budget includes a projected 17.72% increase over Fiscal Year 2019/2020 to recoup the FY 2019/2020 loss in actual revenue due to COVID-19.

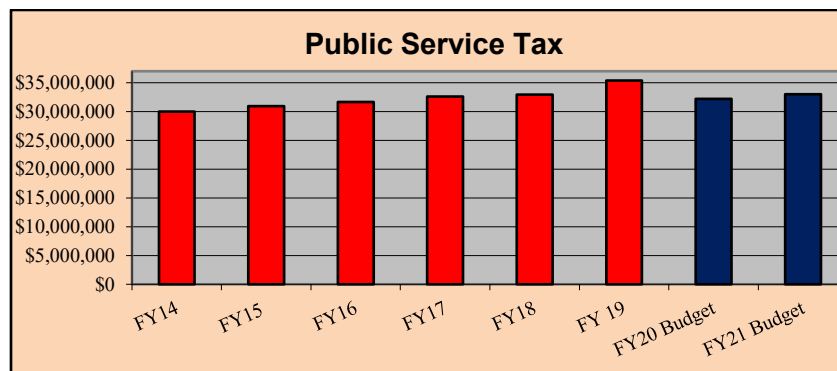


### Sales Tax



Historically the Fiscal Year 2008/2009 economic crisis resulted in a huge budget shortfall for a large number of states nationwide during the recession. The entire nation faced four major issues, such as the housing market slump, stricter lending and credit conditions due to the financial crisis, rising unemployment, and global recessionary cycle. In Fiscal Year 2010/2011, Polk County started to experience an upswing. Since Fiscal Year 2012, Sales Tax Revenue average increase has been approximately 5% each year. However, due to COVID-19 impact in Fiscal Year 2019/2020, a conservative budget decrease is reflected for Fiscal Year 2020/2021.

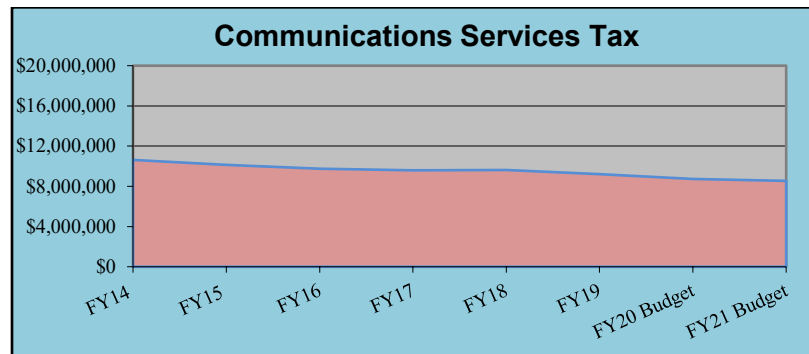
### Public Service Tax



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 10% of the payments received by the seller.

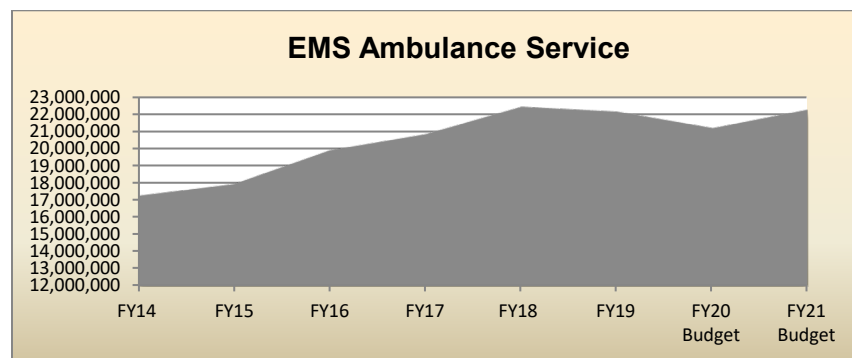
Polk County's Public Service Tax revenue has fluctuated but is projected to increase by 2.5% in Fiscal Year 2020/2021 over prior year. Public Service Tax revenue is impacted by the utility rates charged and usage.

### Communications Services Tax



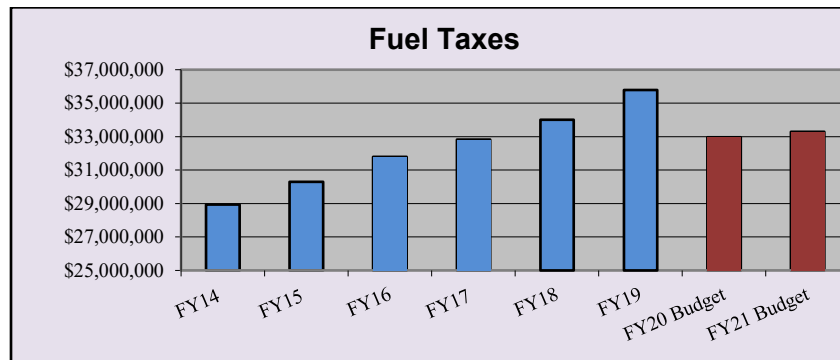
Polk County's Communications Service Tax revenue has shown a consistent yearly decrease averaging approximately 3% to date. This revenue source is derived from taxes charged on any voice, data, audio, video, or signals transmitted on any medium, with the exception of prepaid cell phone plans. Due to increased demand for prepaid plans and bundling programs offered by wireless companies, revenues continue to decrease each year.

### Ambulance Service Fees



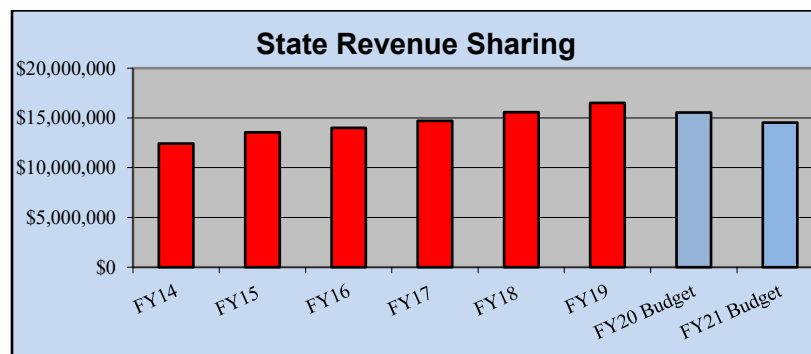
A major revenue source in Polk County's General Fund is the Service Fee charged for ambulance service. The County will charge the customer depending on the type of ambulance service provided. To project this revenue, the County reviews historical receipts and number of customers to identify revenue trends. This revenue helps to offset the cost of the Emergency Medical Services Section of Fire Rescue Division, but does not fully cover the cost due to the number of patients that do not pay or cannot pay. In September 2019, the division entered into an agreement to receive funding from the Medicaid Managed Care Supplement Payment Program. This program provides funding to subsidize Medicaid ambulance transport costs. Therefore, the Fiscal Year 2020/2021 budget reflects an approximate \$1 million revenue increase over FY 2019/2020.

### Fuel Taxes



Residents purchasing gas in Polk County pay 15 cents per gallon fuel tax to help build and maintain County roads from five separate taxes. There are three Local Option Fuel Taxes that total 12 cents, a County gas tax (1 cent), and a constitutional gas tax (2 cents); the last two are coordinated and collected by the State. Polk County receives a portion of all of these gas taxes, which are used to pay for roadway-related infrastructure and operations.

### State Revenue Sharing

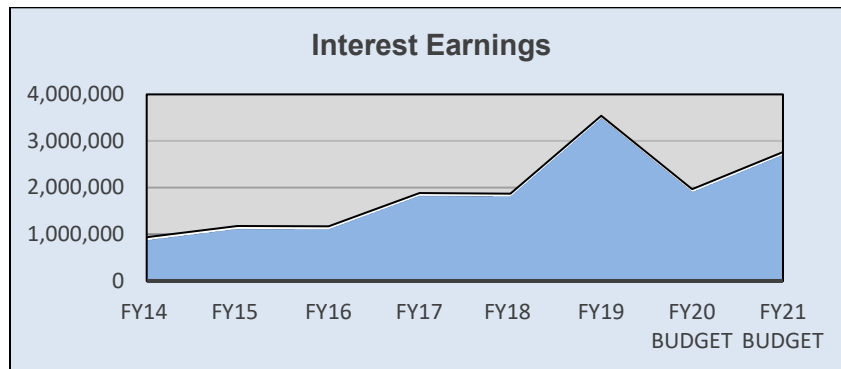


Polk County receives its share in the revenue set aside by the state from cigarette collections and sales and use tax collections. This is revenue set up by the Florida Revenue Sharing Act of 1972 and enacted to ensure a minimum level of revenue parity across units of local government. As with Sales Tax, numerous economic and non-economic factors affect the State Revenue Sharing Trust Fund and consequently, a county's share in the fund. The revenue collections 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. A decrease of approximately 6% is shown in Fiscal Year 2020/2021 budget due to anticipated COVID-19 impact.

### Impact Fees

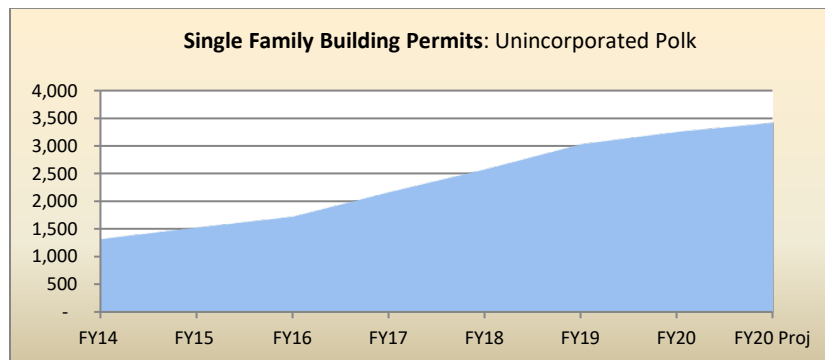
Polk County collects seven different types of Impact Fees, namely, Correctional, Emergency Medical Services, Fire, Law Enforcement, Library, Parks, and Transportation as a result of Ordinance No. 89-40 adopted by the Board in October 1989. The motivation to levy impact fees relates directly to the rate 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. Based on Board guidance at the 2019 impact fee workshop in August, all impact fees, with the exception of school fees, increase to 100 % of the 2019 impact fee study in January 2020. School impact fees increased to 55% of the 2019 study in January 2020, 65% in July 2021, and 75% in January 2023.

### 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 from a large fund balance.

### Building Permits



Nowhere are the signs of the housing market slump and recession more evident than in the numbers of single-family building permits. Polk County experienced an approximate 53% decline in Fiscal Year 2008/2009 in the single-family building permits in the unincorporated area of the County, an additional 7% decline in Fiscal Year 2009/2010, and an additional 9% decline in Fiscal Year 2010/2011 permits. At the peak of the housing market (Fiscal Year 2004/2005), the County issued 8,411 single-family permits in the unincorporated area; the same number dropped to a mere 662 in Fiscal Year 2010/2011. In 2012, Single Family permits began to increase and that trend has continued. In Fiscal Year 2019/2020, single-family permits increased to 3,242, which is a 7% increase over the previous year. The County anticipates a 5% increase in single-family permits in Fiscal Year 2020/2021.

# 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

\* 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 their 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 from fees from licenses and permits, fines, charges for services, interest earnings, and intergovernmental sources. The FY 20/21 adopted budgeted ad valorem revenue is based on a Countywide increase in value of 8.93%.

#### **SPECIAL REVENUE FUNDS**

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

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

Special Revenue Grants 10150 Fund – This fund is comprised of various Federal- and State-awarded grants for needs, such as recreation 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 – Effective January 1, 1990, Polk County instituted impact fees for transportation, emergency medical services, and correctional facilities. Use of the proceeds is limited to capital purchases in the assigned areas. New impact fees for parks and recreational facilities and libraries were approved by the Board and became effective December 1, 2005. The Board approved a new Public Safety Impact Fee Ordinance, effective October 1, 2006, that includes Fire Rescue and Law Enforcement Impact Fees. A moratorium on all impact fees, except the school impact fees, was in place from August 2010 until January 2016 when a portion of all impact fees were reinstated. Additional increases were effective March 2017, and September 2018. On September 17, 2019, Resolution 2019-056 was passed 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. Effective January 2020, an ordinance was adopted to increase EMS, Correctional Facilities, Fire Rescue, and Law Enforcement to 100% of Impact Fee study recommendation.

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 \$0.40 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.

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

Cares Act Coronavirus Relief 14400 Fund: Funding was received during FY 19/20 through the Federal Coronavirus Relief Fund (Cares Act); funds must be utilized by December 30, 2020.

Indigent Health Care 14490 Fund – This fund was established to provide extended healthcare services to low-income citizens. This revenue was generated through a half-cent discretionary sales surtax initially approved in 2004 and re-approved in 2015.

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

Libraries MSTU 14950 Fund – Revenue is generated through a 0.2109 mill ad valorem assessment levied in unincorporated Polk County to fund library facilities and services.

Rancho Bonito MSTU 14960 Fund – Revenue is generated 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 1.1000 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 based on a millage increase of 0.2500 mills. The fund is to support Emergency Medical Services (EMS) throughout the County covering operating and capital costs associated with Emergency Medical Services.

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 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, wilderness resources, and purchase of environmentally-sensitive lands. Bonds not exceeding \$20 million are issued to maintain the fund and they cannot exceed a twenty-year maturity. This was voted on and passed in 1994. The voted millage has not been levied since FY 15/16. As a non-expendable trust, only the interest earned may be utilized.

Eloise Community Redevelopment Area 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 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 – The fund was established in FY 17/18 to track Countywide expenditures resulting from Hurricane Irma damages. This fund will recover revenue from State and Federal Agencies for estimated costs.

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.

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

### **DEBT SERVICE FUNDS**

Debt Service Funds 23500 – 24000 – These funds are used to account for the accumulation of resources for and 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. In FY 19/20, Capital Improvement and Transportation 2010 debt were refunded to Promissory Note 2020B and 2020C.

### **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 funded through Public Service Tax Revenue; currently it is only funded with fund balance.

General Capital Improvement 30800 Fund – In the past, this fund received revenue from an annual dividend from the Waste and Recycling commercial tonnage fee collection. For Budget Year 2020 going forward, \$2.7 million of the sales tax revenue sharing has been allotted to the County's general capital improvement projects. The fund is generally used for building asset management projects. A millage rate of 0.1250 was established for a Northeast Government Center in FY 18/19 and eliminated in FY 20/21.

2019 Capital Improvement Project 30900 Fund – This fund has been 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 that sunset in 2015. The fund balance is being used for environmental lands acquisitions.

Northeast Polk Roadway 31900 Fund – This fund was created from the 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 enterprise. The operations provide products or services to the general public in exchange for payment sufficient to fund the cost of providing the product or service.

Solid Waste Management Funds 41010–41210 – 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. This fund is scheduled to close, and all costs were moved to the General Fund.

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 cost 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. Currently, fleet maintenance is also provided to the cities of Auburndale, Fort Meade, and Lake Wales.

Employee Health Insurance 50300 Fund – This fund was established to provide health benefits to County employees and their dependents through the County 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 20/21, the Countywide millage of 6.8990 consists of four components: General Fund (5.5490), Emergency Medical (0.2500), and Transportation (1.1000).

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

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

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

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

All taxes are computed based upon taxable value.

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

**Example:**

Assessed value:	\$150,000
Less Homestead Exemption:	<u>(\$50,000)</u>
Taxable value:	\$100,000

Countywide

$$\frac{100,000}{1,000} = 100 \times 6.8990 = \$689.90$$

(Countywide millage)

Unincorporated

$$\frac{100,000}{1,000} = 100 \times 7.7718 = \$777.18$$

(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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