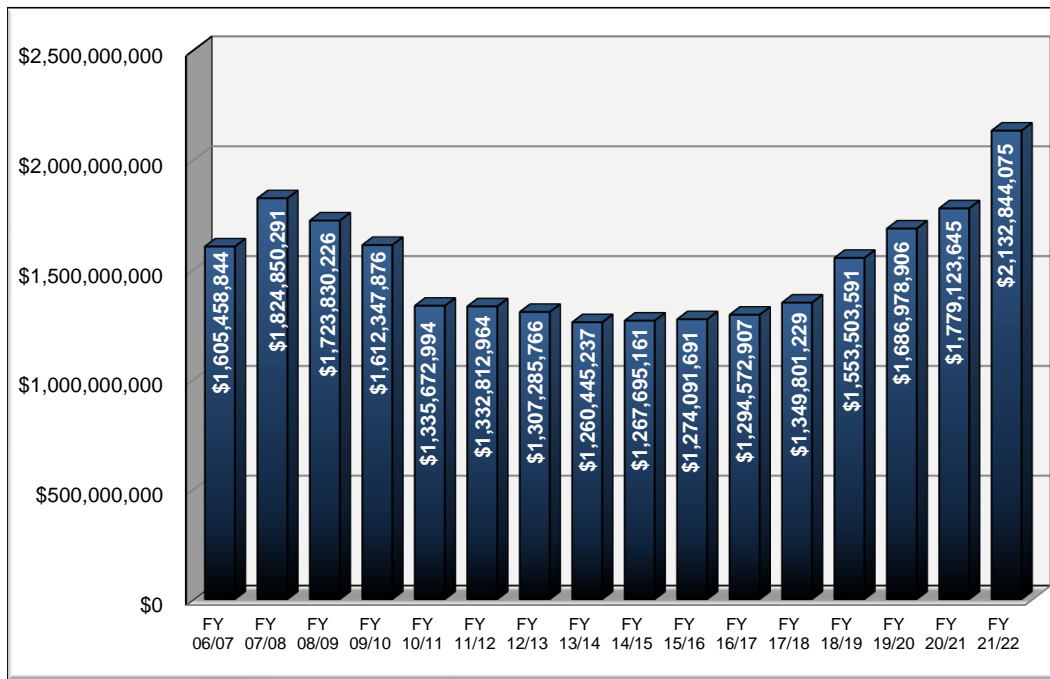


## **HISTORICAL SUMMARIES**

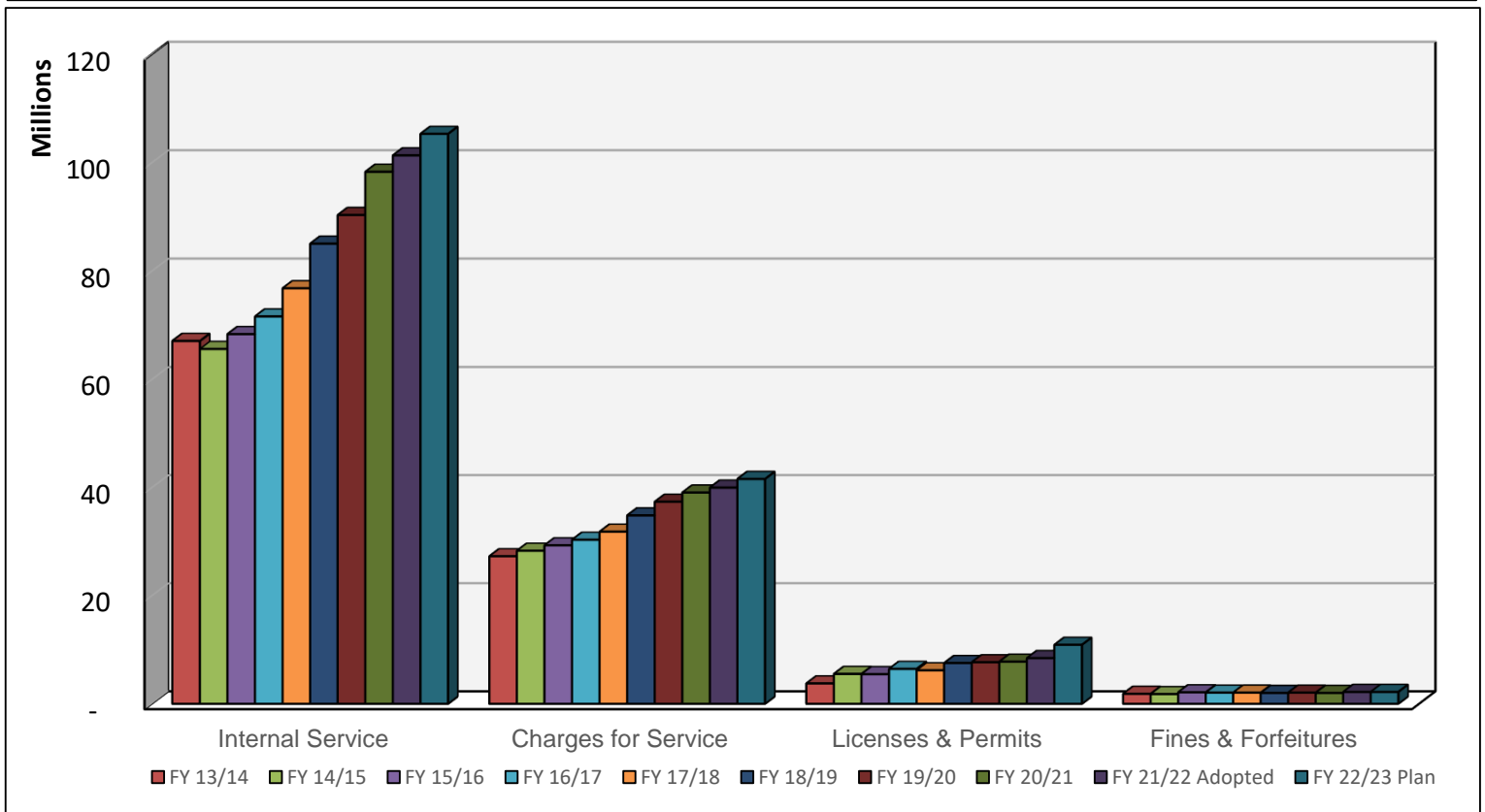
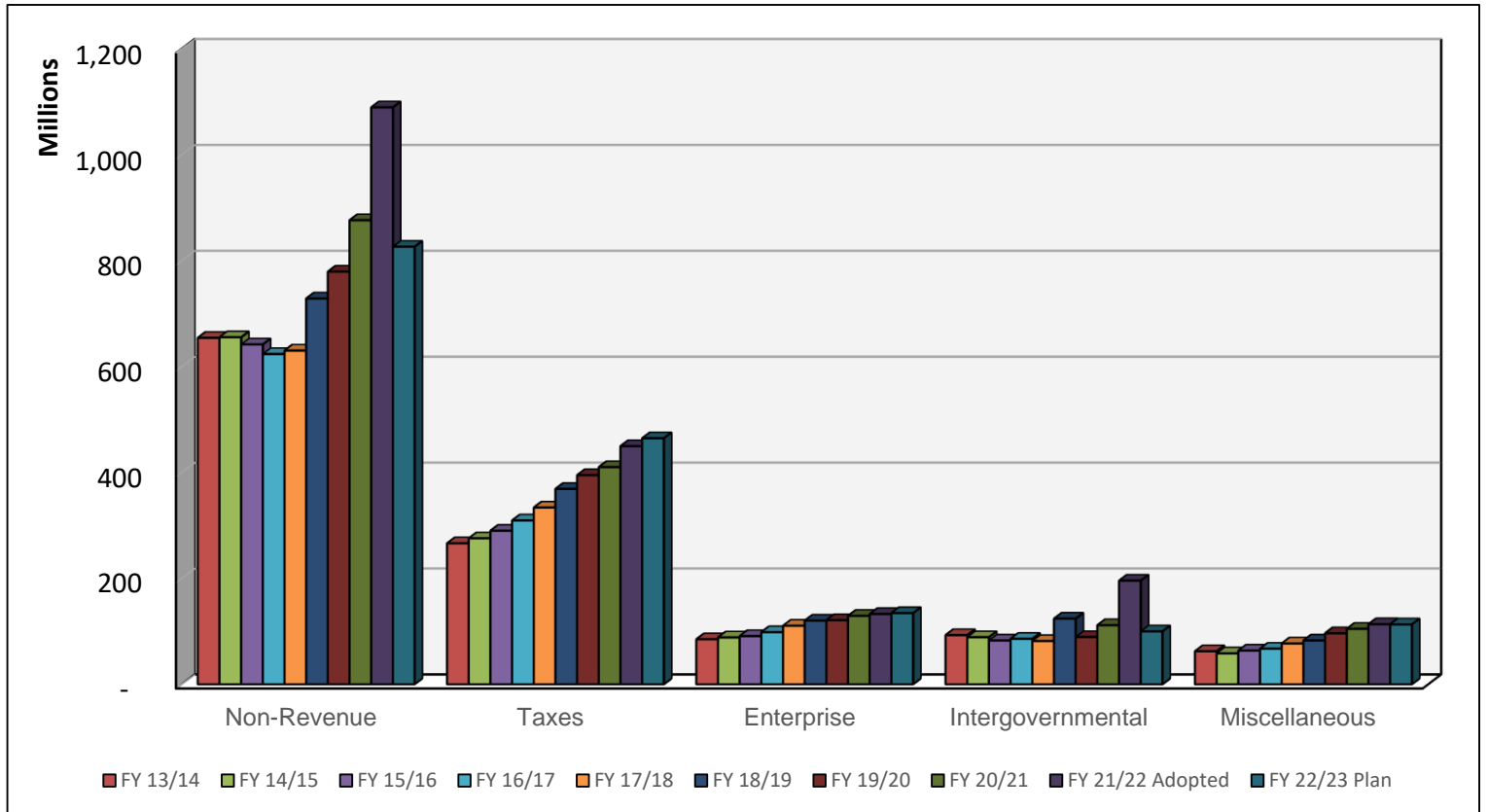
## TOTAL ADOPTED BUDGET



### **MAJOR FACTORS CONTRIBUTING TO BUDGET CHANGES**

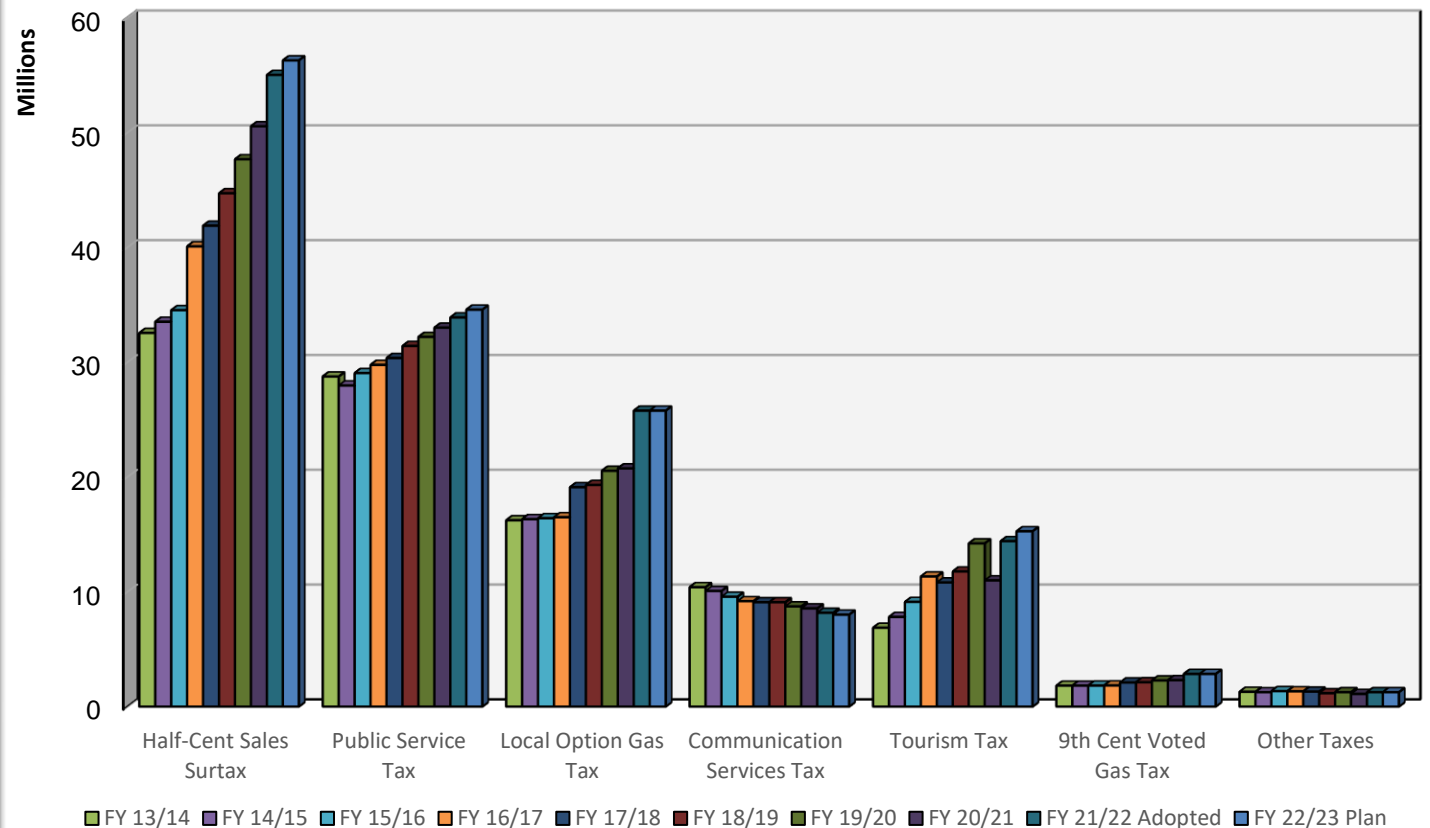
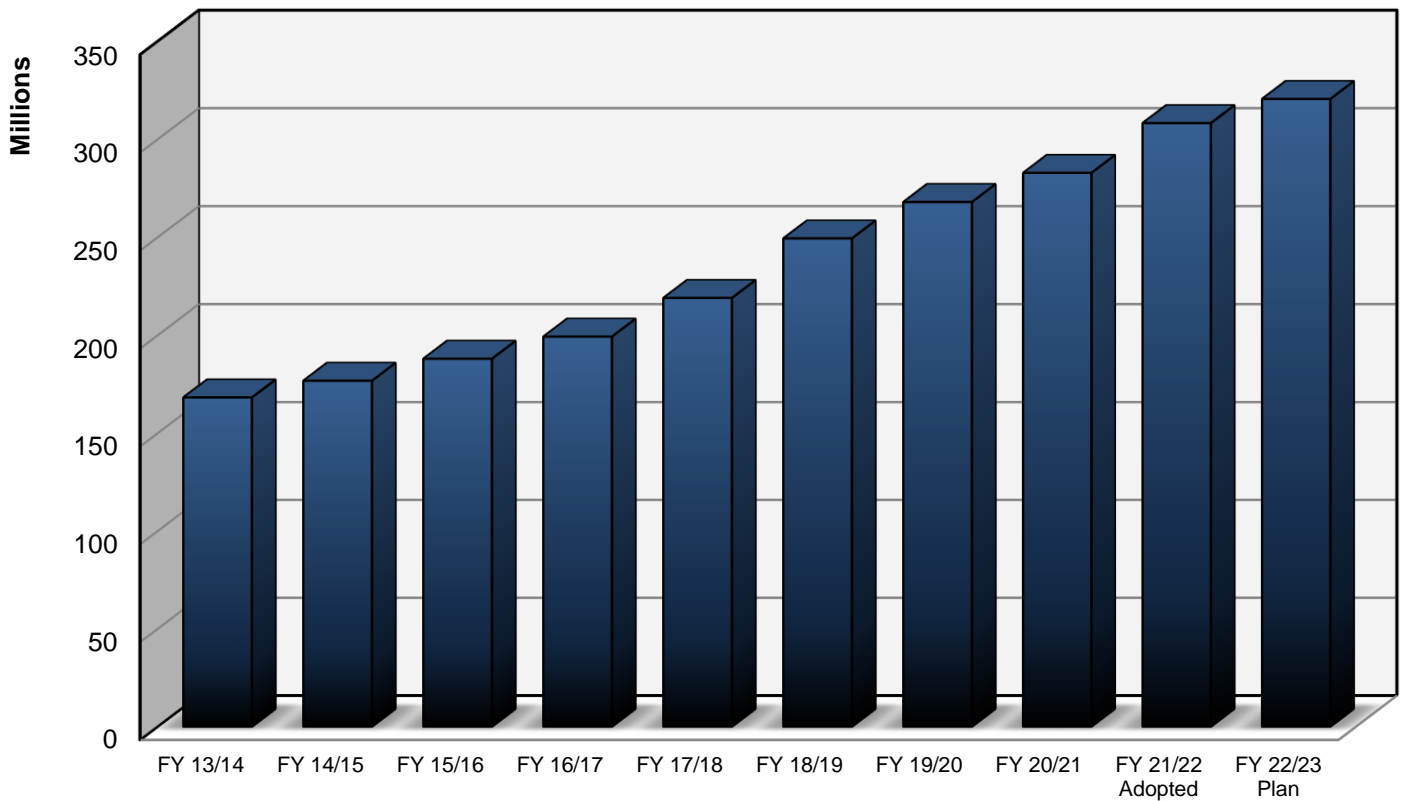
**FY 21/22** - \$43.0 million increase to General Funds due to increases in property value and other taxes, increased carryforward from prior years' unanticipated revenue, and unspent appropriations; \$58.4 million increase to the Transportation Trust Fund due to increased fund balance as construction expenses shifted to the Transportation Millage Fund and Impact Fees; \$2.8 million increase to Special Revenue Grant Funds largely due to a HOME ARP Program grant; \$2.3 million increase to Tourism Tax Fund due to the economy recovering from COVID; \$24.9 million increase to Impact Fee Funds, with most of the increase attributed to Transportation Impact Fees that will be used to address capital projects over the next five years; \$38.8 million decrease in CARES Act funding carried forward from the federal award received in FY 19/20; \$140.4 million established for the American Rescue Plan in the Coronavirus Local Fiscal Recovery Fund; \$45.9 million net increase to the Solid Waste and Landfill funds due to unspent CIP project spending and increased disposal and assessment fees; \$18.7 million increase to Utilities funds due to cash balance forward and increased revenue from connection fees; \$25.5 million decrease to Utilities Bonds due to expenditures for work in progress; \$8.7 million increase to Employee Health Insurance Fund as the employer premiums were raised to cover higher than anticipated claims; \$18.2 million increase to the General Capital Improvement Fund due to transfers to cover construction costs for a fire rescue training facility and other infrastructure projects; \$21.5 million increase to the Transportation Millage Fund as property values increased ad valorem revenue, a 0.1000 mill was added to address capacity projects, and reimbursements were received from other local agencies for capital projects; \$9.2 million increase in the Emergency Medical Millage Fund for carryforward balance due to changes in future station project timelines; \$14.3 million decrease to the 2019 Capital Improvement Project Fund as work progresses; \$2.4 million decrease to the Northeast Polk Roadway Fund as funds remaining from the sunset North Ridge CRA are exhausted; \$5.4 million increase to the Fire Rescue Fund due to an increase in fire assessment rates; \$2.6 million increase across the Fleet Funds (Maintenance & Replacement) due to increased fees associated with fleet inventory expansion; \$2.2 million increase to the Hazardous Mitigation Grant Program Fund for Federal awards for generators for Law Enforcement and Emergency Medical Services to mitigate future natural disaster damages; \$5.0 million increase cumulatively in the MSTU funds due to increased property values, offset by a slight decrease to the Rancho Bonito MSTU Fund for Sheriff's Office request; \$7.4 million increase to Debt Service Funds due to cash balance forward to cover future debt; \$2.8 million decrease to the Affordable Housing Assistance Trust Fund for completion of Coronavirus Relief Fund projects administered through the SHIP framework; \$5.3 million increase to the Building Fund due to cash balance forward; \$15.4 million increase to the Indigent Health Care Fund due to cash balance forward; \$0.2 million net increase across other funds due to smaller fluctuations.

# REVENUES BY CHARACTER (BUDGETED)

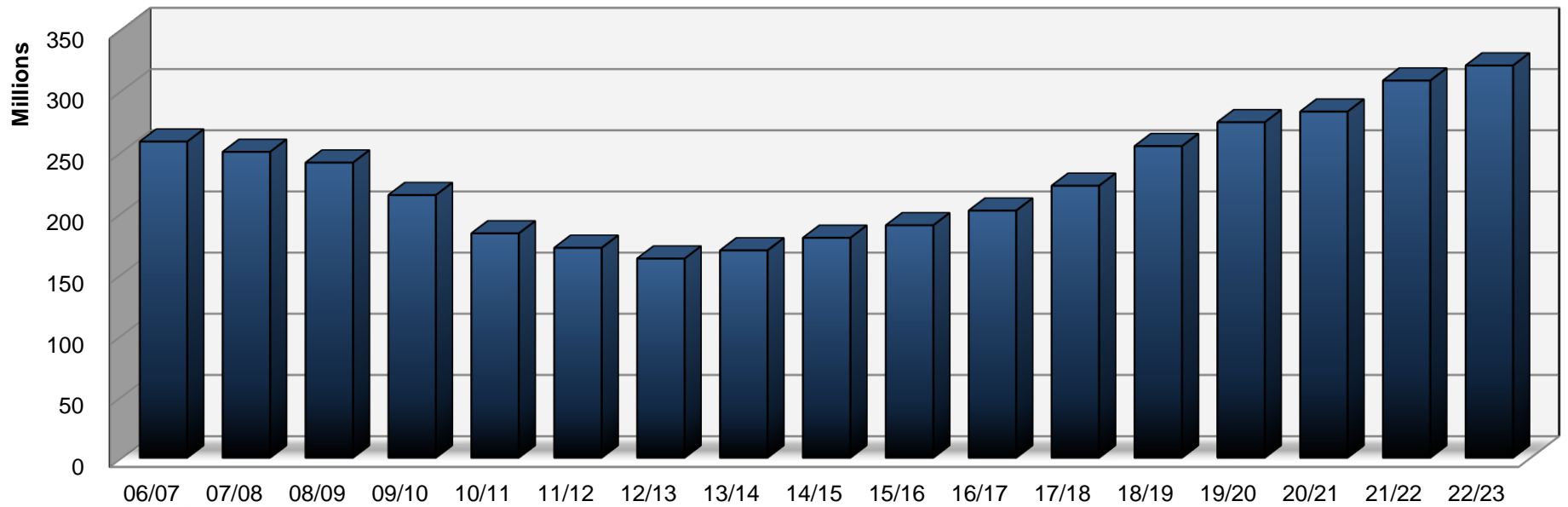


# TAXES BY OBJECT (BUDGETED)

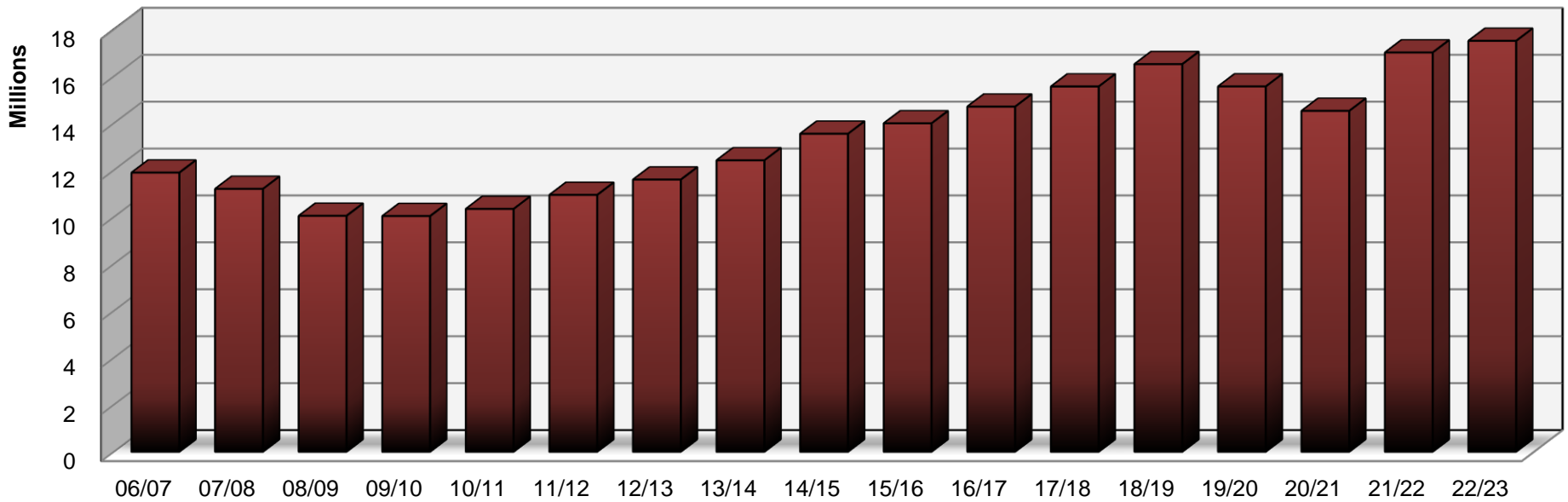
## Ad Valorem Tax



## Ad Valorem Revenue

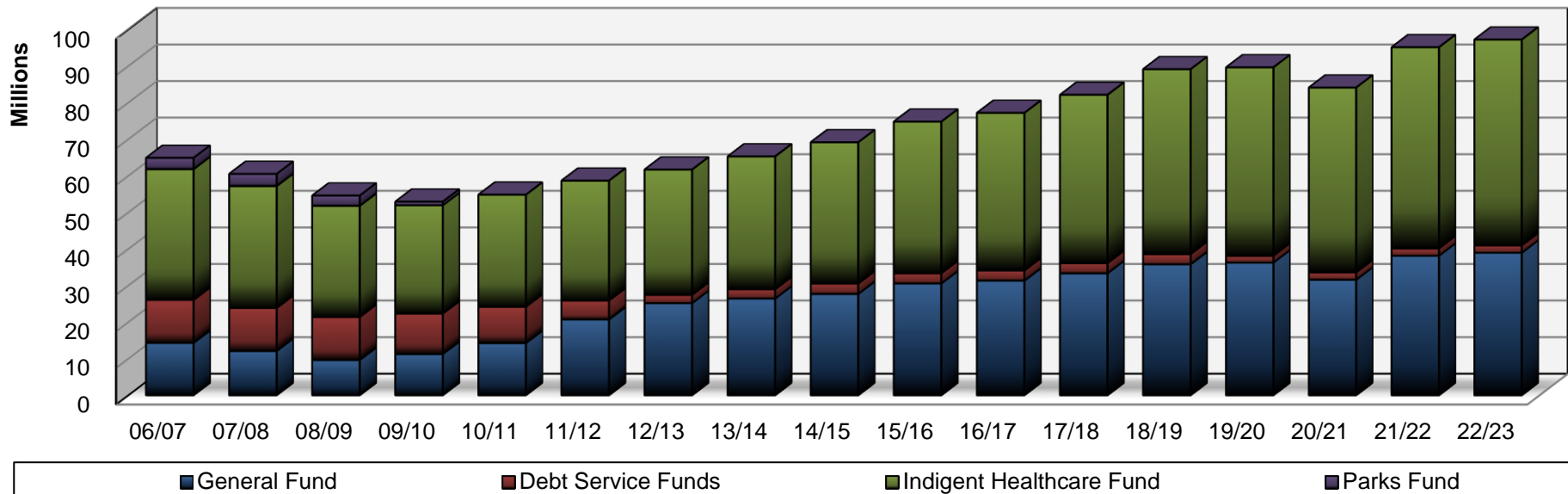


## State Revenue Sharing

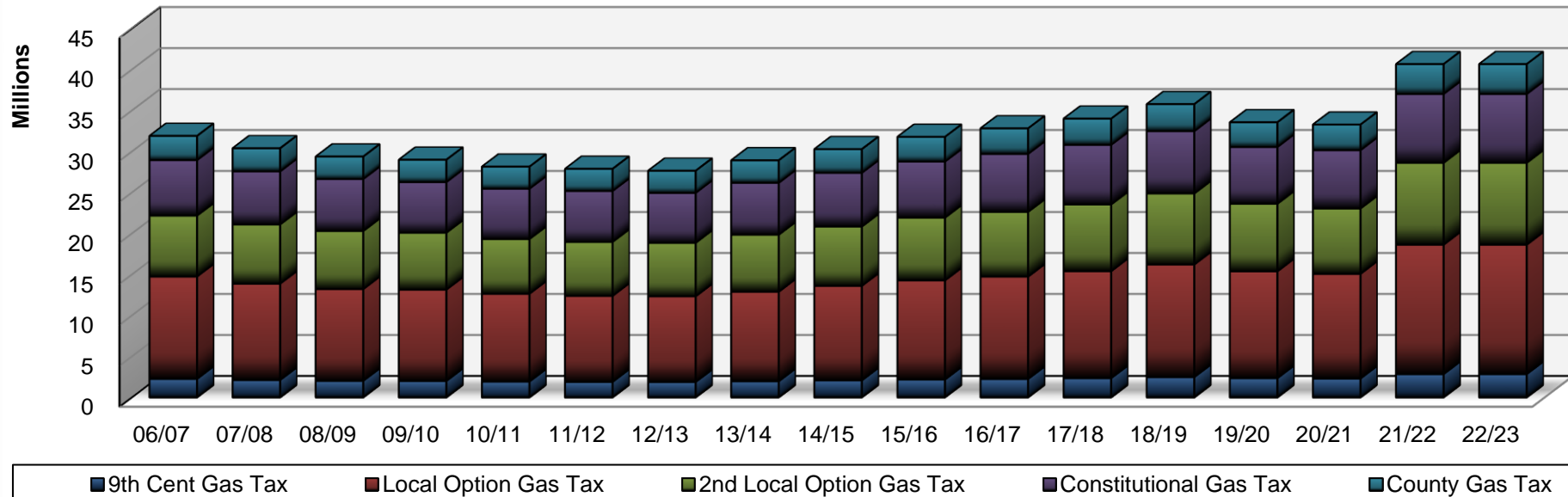


Fiscal years 06/07 through 19/20 reflect actual revenue received; fiscal years 20/21 and forward reflect budgeted figures.

## Sales Tax Revenue



## Gas Tax Revenue



Fiscal years 06/07 through 19/20 reflect actual revenue received; fiscal years 20/21 and forward reflect budgeted figures.

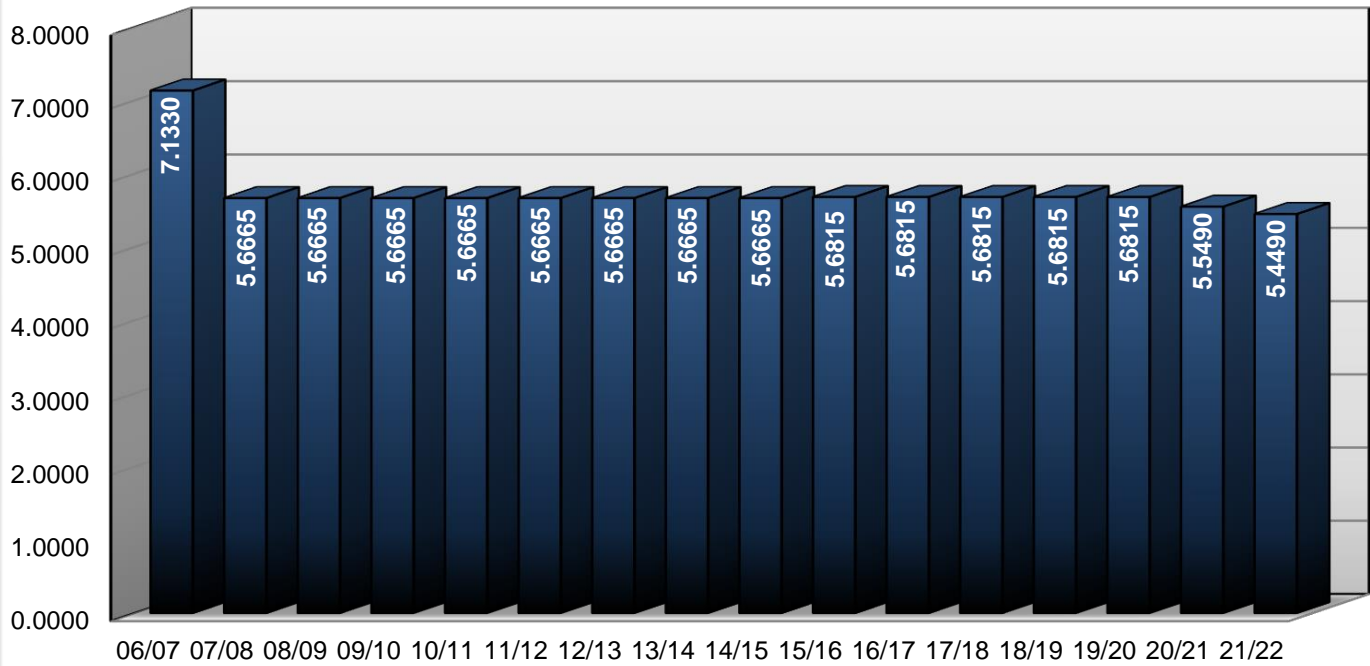
**Polk County Board of County Commissioners  
Adopted Budgets and Millage**

Fiscal Year	Total Budget	General Fund Millage	Comm Health Care	Roads & Bridges	Public Health	NE Gov't Center	Emergency Medical	Env Land Purchase	Env Land Mgmt	Env Land Debt Service	Roads	County-Wide Total	Unincorporated Polk County			Grand Total	Rancho Bonito MSTU
													Parks MSTU	Libraries MSTU	Storm Water MSTU		
82/83	\$91,369,662	3.5780	0.6800	0.1850	0.1480	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	4.5910	0.0000	0.0000	0.0000	4.5910	0.0000
83/84	\$141,791,657	3.5340	0.5820	0.1770	0.1410	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	4.4340	0.0000	0.0000	0.0000	4.4340	0.0000
84/85	\$162,067,504	3.0500	0.8280	0.1660	0.1330	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	4.1770	0.0000	0.0000	0.0000	4.1770	0.0000
85/86	\$196,474,261	3.8330	0.8640	0.1550	0.1200	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	4.9720	0.0000	0.0000	0.0000	4.9720	0.0000
86/87	\$203,544,668	4.7740	0.7760	0.0000	0.1800	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	5.7300	0.0000	0.0000	0.0000	5.7300	0.0000
87/88	\$198,594,922	4.7870	1.0440	0.0000	0.1490	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	5.9800	0.0000	0.0000	0.0000	5.9800	0.0000
88/89	\$216,146,612	5.0390	1.0490	0.0000	0.1020	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	6.1900	0.0000	0.0000	0.0000	6.1900	0.0000
89/90	\$250,101,793	5.4885	1.3115	0.0000	*0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	6.8000	0.0000	0.0000	0.0000	6.8000	0.0000
90/91	\$311,744,893	5.6920	1.4080	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	7.1000	0.0000	0.0000	0.0000	7.1000	0.0000
91/92	\$342,497,639	5.7750	1.3250	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	7.1000	0.0000	0.0000	0.0000	7.1000	0.0000
92/93	\$336,538,725	6.1650	0.9350	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	7.1000	0.0000	0.0000	0.0000	7.1000	0.0000
93/94	\$362,911,048	6.8420	0.9350	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	7.7770	0.0000	0.0000	0.0000	7.7770	0.0000
94/95	\$377,630,609	6.8420	0.9350	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	7.7770	0.0000	0.0000	0.0000	7.7770	0.0000
95/96	\$394,975,432	7.0900	0.6870	0.0000	0.0000	0.0000	0.0000	0.1130	0.0870	0.0000	0.0000	7.9770	0.0000	0.0000	0.0000	7.9770	0.0000
96/97	\$399,353,826	7.3800	0.3070	0.0900	0.0000	0.0000	0.0000	0.1190	0.0810	0.0000	0.0000	7.9770	0.0000	0.0000	0.0000	7.9770	0.0000
97/98	\$495,450,738	7.4710	0.3060	0.0000	0.0000	0.0000	0.0000	0.1260	0.0740	0.0000	0.0000	7.9770	0.0000	0.0000	0.0000	7.9770	0.0000
98/99	\$559,175,524	7.4730	0.3040	0.0000	0.0000	0.0000	0.0000	0.1280	0.0720	0.0000	0.0000	7.9770	0.0000	0.0000	0.0000	7.9770	0.0000
99/00	\$668,036,988	7.4970	0.2800	0.0000	0.0000	0.0000	0.0000	0.1250	0.0750	0.0000	0.0000	7.9770	0.0000	0.0000	0.0000	7.9770	0.0000
00/01	\$813,376,215	7.2470	0.2800	0.0000	0.0000	0.0000	0.0000	0.1250	0.0750	0.0000	0.0000	7.7270	0.0000	0.0000	0.0000	7.7270	0.0000
01/02	\$848,185,080	7.2470	0.2800	0.0000	0.0000	0.0000	0.0000	0.1250	0.0750	0.0000	0.0000	7.7270	0.0000	0.0000	0.0000	7.7270	0.0000
02/03	\$873,278,602	7.2470	0.2800	0.0000	0.0000	0.0000	0.0000	0.1250	0.0750	0.0000	0.0000	7.7270	0.0000	0.0000	0.0000	7.7270	0.0000
03/04	\$884,142,451	7.5270	0.0000	0.0000	0.0000	0.0000	0.0000	0.1250	0.0750	0.0000	0.0000	7.7270	0.0000	0.0000	0.0000	7.7270	0.0000
04/05	\$999,869,798	7.5270	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1000	0.1000	0.0000	7.7270	0.0000	0.0000	0.0000	7.7270	0.0000
05/06	\$1,334,590,533	7.5270	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1000	0.1000	1.0000	8.7270	0.5000	0.2500	0.0000	9.4770	0.0000
06/07	\$1,605,458,844	7.1330	0.0000	0.0000	0.0000	0.0000	0.0000	0.1350	0.0050	0.0600	1.0000	8.3330	0.5000	0.2500	0.0000	9.0830	0.0000
07/08	\$1,824,850,291	5.6665	0.0000	0.0000	0.0000	0.0000	0.0000	0.1350	0.0050	0.0600	1.0000	6.8665	0.4219	0.2109	0.0000	7.4993	0.0000
08/09	\$1,723,830,226	5.6665	0.0000	0.0000	0.0000	0.0000	0.0000	0.0600	0.0800	0.0600	1.0000	6.8665	0.4219	0.2109	0.0000	7.4993	0.0000
09/10	\$1,612,347,876	5.6665	0.0000	0.0000	0.0000	0.0000	0.0000	0.0100	0.1300	0.0600	1.0000	6.8665	0.4219	0.2109	0.0000	7.4993	0.0000
10/11	\$1,335,672,994	5.6665	0.0000	0.0000	0.0000	0.0000	0.0000	0.0110	0.1290	0.0600	1.0000	6.8665	0.4219	0.2109	0.0000	7.4993	0.0000
11/12	\$1,332,812,964	5.6665	0.0000	0.0000	0.0000	0.0000	0.0000	0.0165	0.1235	0.0600	1.0000	6.8665	0.4219	0.2109	0.0000	7.4993	0.0000
12/13	\$1,307,285,766	5.6665	0.0000	0.0000	0.0000	0.0000	0.0000	0.0101	0.1899	0.0000	1.0000	6.8665	0.4219	0.2109	0.0000	7.4993	0.0000
13/14	\$1,260,445,237	5.6665	0.0000	0.0000	0.0000	0.0000	0.0000	0.0035	0.1965	0.0000	1.0000	6.8665	0.4219	0.2109	0.1000	7.5993	0.0000
14/15	\$1,267,695,161	5.6665	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2000	0.0000	1.0000	6.8665	0.4219	0.2109	0.1000	7.5993	9.2672
15/16	\$1,274,091,691	5.6815	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1000	6.7815	0.5619	0.2109	0.1000	7.6543	9.1272
16/17	\$1,294,572,907	5.6815	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1000	6.7815	0.5619	0.2109	0.1000	7.6543	9.1272
17/18	\$1,349,801,229	5.6815	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1000	6.7815	0.5619	0.2109	0.1000	7.6543	9.1272
18/19	\$1,553,503,591	5.6815	0.0000	0.0000	0.0000	0.1250	0.2500	0.0000	0.0000	0.0000	1.1000	7.1565	0.5619	0.2109	0.1000	8.0293	9.1272
19/20	\$1,686,978,906	5.6815	0.0000	0.0000	0.0000	0.1250	0.2500	0.0000	0.0000	0.0000	1.1000	7.1565	0.5619	0.2109	0.1000	8.0293	9.1272
20/21	\$1,779,123,645	5.5490	0.0000	0.0000	0.0000	0.0000	0.2500	0.0000	0.0000	0.0000	1.1000	6.8990	0.5619	0.2109	0.1000	7.7718	9.1272
21/22	\$2,132,844,075	5.4490	0.0000	0.0000	0.0000	0.0000	0.2500	0.0000	0.0000	0.0000	1.2000	6.8990	0.5619	0.2109	0.1000	7.7718	9.1272
22/23**	\$1,798,222,417	5.4490	0.0000	0.0000	0.0000	0.0000	0.2500	0.0000	0.0000	0.0000	1.2000	6.8990	0.5619	0.2109	0.1000	7.7718	9.1272

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

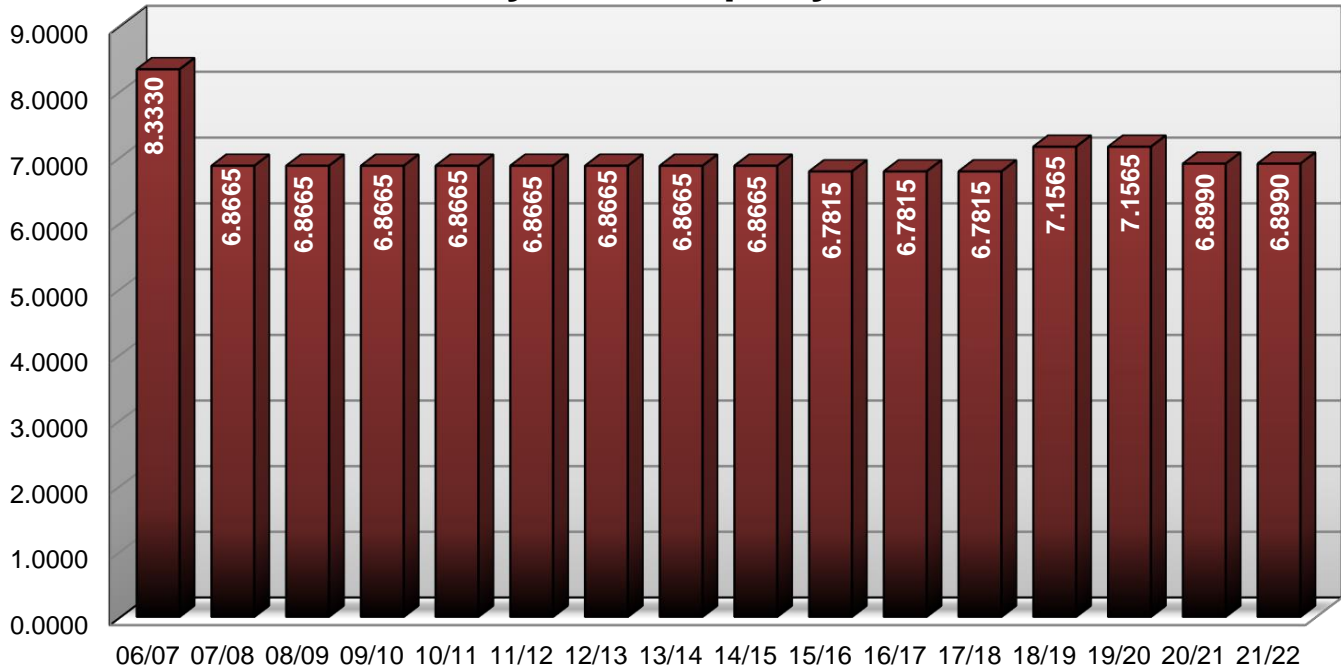
\*\*FY 21/22 adopted as part of a two year budget; FY 22/23 is a proposed plan

## General Fund Property Tax Rate



Property tax reform in FY 07/08 resulted in a reduction of General Fund millage of 1.4665 mills. The Board raised the FY 15/16 General Fund millage by 0.0150 but reduced the overall Countywide millage by 0.0850. The Board reduced the General Fund millage by 0.1325 mills in FY 20/21. In FY 21/22 the Board transferred 0.1000 mil from the General Fund millage to the Transportation Millage for a net result of 5.4490 General Fund millage.

## Countywide Property Tax Rate

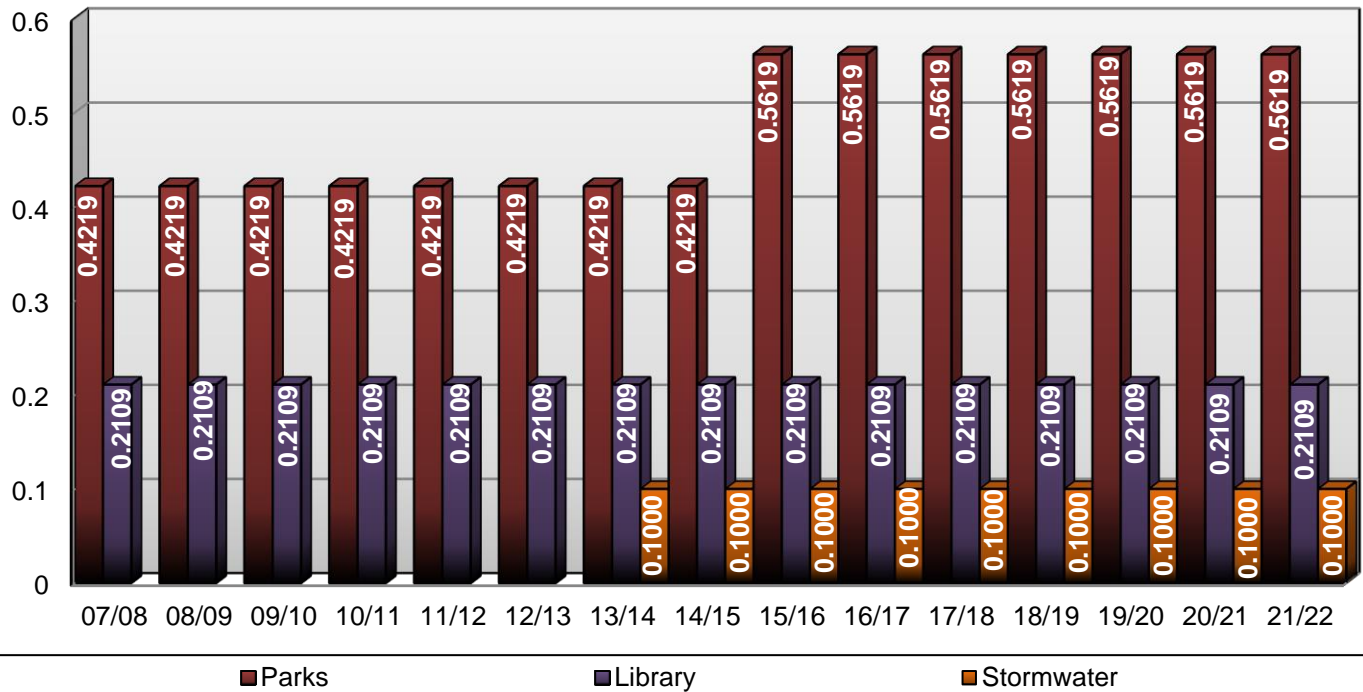


Countywide property tax rate includes the Transportation one-mill increase implemented to narrow the Transportation infrastructure gap. The Board reduced the millage by 0.3940 mills in FY 06/07, and FY 07/08 property tax reform reduced the millage by an additional 1.4665 mills. With the sunset of the 0.2000 mills for environmental lands, the Board opted to reduce the overall Countywide millage by 0.0850 mills. In FY 18/19, the Board approved 0.2500 mills for Emergency Medical needs and 0.1250 for the Northeast Government Center; the 0.1250 mill levy was eliminated in FY 20/21. In FY 21/22 the Board transferred 0.1000 mill from the General Fund millage to the Transportation Millage which did not increase the Countywide tax rate.

The above chart does not include the Parks MSTU, Library MSTU, Stormwater MSTU, or Rancho Bonito MSTU millages, as they are only assessed in unincorporated Polk County.

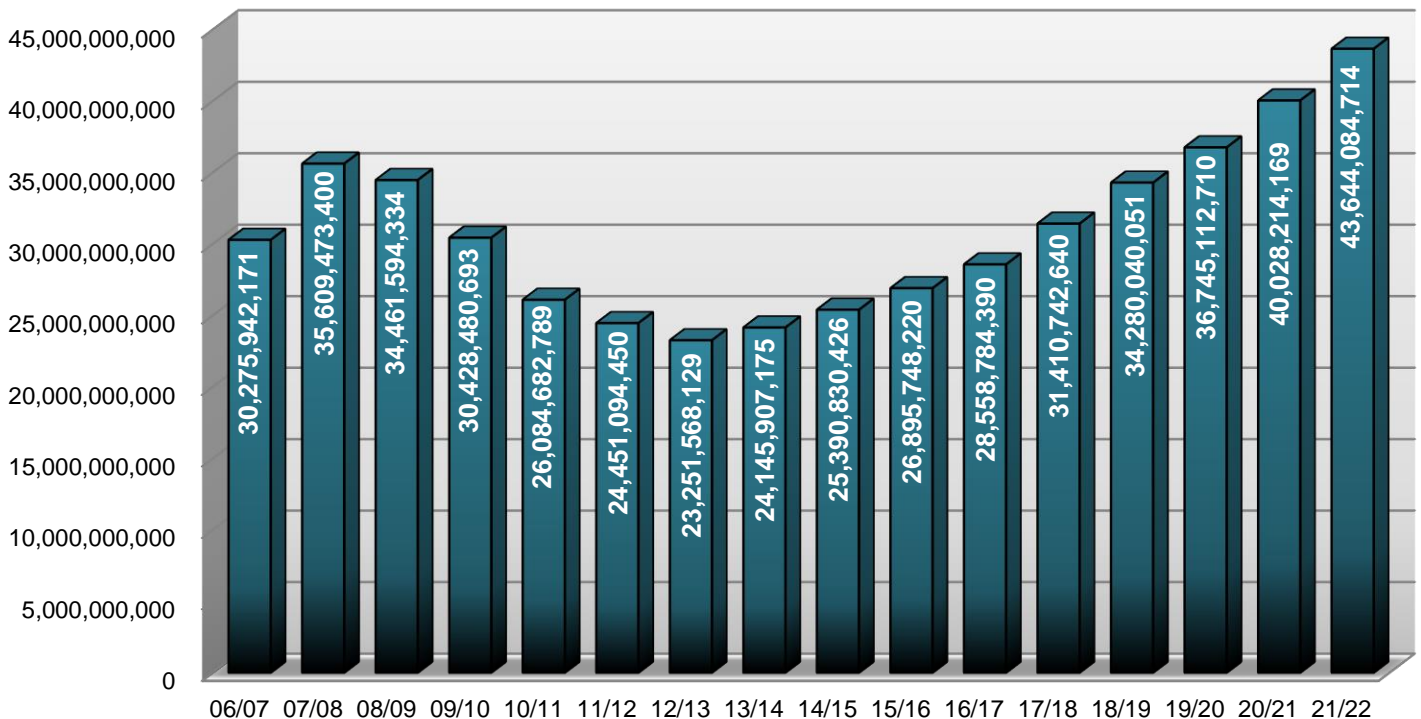


## Unincorporated Area Municipal Services Taxing Units (MSTUs)



The Parks MSTU and Libraries MSTU were established effective 10/01/2005 at 0.5000 mills, and property tax reform in FY 07/08 reduced those millages to 0.4219 and 0.2109, respectively. The Board set the Parks millage at 0.5619 in FY 15/16, as the Countywide millage dropped with the sunset of the Environmental Lands voted millage. The Stormwater MSTU was effective 10/01/2013. In addition to the above MSTUs levied on all property in the unincorporated area of the County, a millage of 9.1272 is levied within the area known as Rancho Bonito, effective 10/01/2014.

## Countywide Final Taxable Value



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

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