



POLK

COUNTY

FY 2023/2024

Proposed Budget

July 18, 2023

Honorable Commissioners:

On behalf of the men and women employed by the Board, and to the residents of Polk County, I am pleased to present the Fiscal Year 2023/24 Proposed Balanced Budget.

Taking into consideration the board's strategic priorities, our goal was to submit a spending plan that delivers necessary services while minimizing Ad Valorem tax and fee increases for our residents. These priorities include public safety, providing more behavioral health services, addressing the increasing demand for more affordable housing, adequate long-term potable water supply, road capacity, and a compensation plan for our employees that keeps county government as an attractive employment option.

Our revenue projections for FY 2023/24 show that many of our revenues have increased over the current year. Ad Valorem (property taxes) are up approximately 16%, the Indigent Health Care Sales Surtax is 13.26% higher, sales tax and tourism revenues are 7% higher, and our grant revenues have increased.

This proposed budget includes:

- A second consecutive 3% millage rate reduction on county-established millage rates for property owners;
- Continued spend-down of American Rescue Plan (ARP) Act funding from the federal government;
- Increased funding for Indigent Health Care services, behavioral health needs and Opioid abatement programs; and
- More than \$11 million of new funding for environmental lands acquisition and maintenance generated from the 2022 voter-approved 0.2000 millage increase.

Key Takeaways



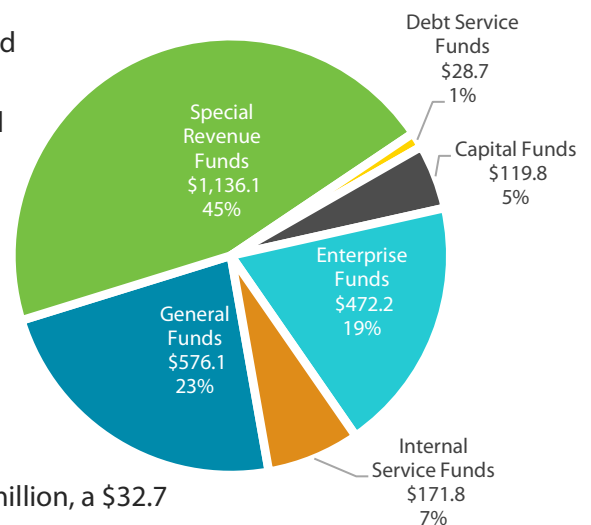
Overall County Budget

The proposed FY 2023/24 balanced budget totals nearly \$2.505 billion, representing a 2.8% increase over the previous year.

In the current adopted budget, the Board reduced resident's waste collection fee in unincorporated Polk County due to an unacceptable level of missed collections by contracted waste haulers. In returning to the \$206.50 special assessment fee established in FY 2021/22, and including newly occupied dwellings, Waste and Recycling's revenue increases about \$6.3 million in FY 2023/24. And, for the first time in history, the county will be creating a third waste collection zone utilizing county employees for collection services beginning October 1, 2024.

Polk County continues to invest in public safety with planned construction of new fire rescue stations, a state-of-the-art training facility for Fire Rescue, the Sheriff's Burnham-McCall Training Center, Sheriff's Ridge District Command Center and an Emergency Operations Warehouse.

As directed by the Board in 2021 to help address inflationary impacts, the Fire Fee continues to increase by 5% each year to address staffing and add the fire stations and apparatus needed to provide acceptable levels of service to our growing population. In keeping with the county's commitment to public safety, the Sheriff's funding request in the FY 2023/24 proposed budget is nearly \$236 million, a \$32.7 million increase from the FY 2022/23 adopted budget.



Economic Climate and Polk's Proposed Budget

In 2023, Polk County is still feeling the lingering effects of demands on supply chains, moderate gas prices and continued elevated inflation. This continues to put an economic strain on our budget, especially when planning and managing our Community Investment Projects (CIP). Ongoing close monitoring is essential to effectively manage financial pressures to meet service delivery expectations in this economic cycle.

According to Sean Snaith, PhD and Director for the Institute for Economic Forecasting at Central Florida University, "compared to what Florida went through in the two previous recessions, the next recession will be more akin to a tropical depression." At your February Board Retreat, Smith projected that Polk County's continued population growth, record low unemployment rates and the income associated with Polk's diversifying economy are lessening the damage that the headwinds of a recession could do to the county.

Snaith predicts that we are on the brink of another recession; however, the economic impact may be fairly insignificant to Polk County's budget since we are well positioned to handle much of the fallout.

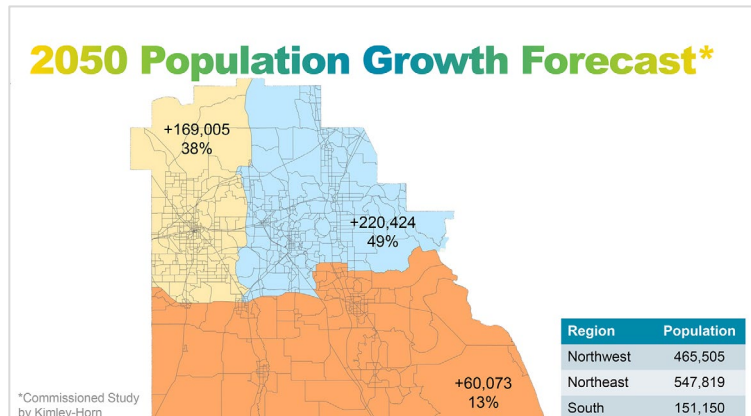
He predicts that a tight labor market will continue to support wage growth and that high home prices will persist, as strong population growth and low inventories will keep home prices high.

Population Growth

Polk County continues to lead the State of Florida in population growth and is the fifth fastest growing county in the country. In July 2022, the U.S. Census predicted that Polk was now home to 787,404 people; that's 32,225 more than the previous year and equates to about 88 people a day moving into the county.

According to the Property Appraiser's July 1 tax roll, countywide taxable values of all properties increased 15.86% percent over 2022. The steep increase in

home values is due in large part to high demand by people moving to our area. New construction accounted for more than \$2.55 billion of the net increase.



Operating Millage and Assessed Valuations

At your direction, the proposed FY 2023/24 budget includes a reduction in countywide and unincorporated Municipal Services Taxing Unit (MSTU) millage by 3 percent. This is the **second consecutive year** that the Board has provided property tax relief to our residents by way of a millage reduction.

By reducing the millage rate by 3 percent, and with the state-mandated property valuation cap of 3 percent on homesteaded property and 10 percent on all other property due to inflation and the Consumer Price Index (CPI) increasing, property owners will see a smaller increase in their property taxes on the Truth in Millage (TRIM) notices and tax bills that offsets the exponential growth in values again in 2023.

The proposed budget is balanced at the countywide rate of 6.6852 mills. The proposed rate will generate approximately \$378.1 million in countywide property taxes; a \$51.4 million increase over the current year. Unincorporated MSTUs will generate nearly \$27.1 million in revenue for parks, the libraries and stormwater quality, a \$2.8 million increase over FY 2022/23.

New Environmental Lands Millage

In November 2022, 58.4% of Polk County voters approved a referendum for additional millage that will be assessed exclusively to purchase and maintain select environmental lands and conservation easements over the next 20 years. The measure will impose an additional ad valorem tax of 20 cents

for each \$1,000 of taxable property value for two decades. In FY 2023/24, the Environmental Lands 0.2000 mills is expected to generate \$11.3 million.

Property Values and Ad Valorem Revenue Summary Comparison

	FY 22/23 Adopted		FY 23/24 Proposed		FY 22/23 Adopted vs FY 23/24 Proposed		
	Millage	Revenue	Millage	Revenue	Millage	Revenue	Change
Countywide Taxable Valuation		51,391,150,529		59,541,158,604		8,150,008,075	15.86%
General Fund	5.2420	255,922,791	5.0352	284,811,560	(0.2068)	28,888,769	
Emergency Medical	0.2500	12,205,399	0.2500	14,141,026	0.0000	1,935,627	
Transportation	1.2000	58,585,912	1.2000	67,876,921	0.0000	9,291,009	
Countywide Subtotal	6.6920	326,714,102	6.4852	366,829,507	(0.2068)	40,115,405	
Environmental Lands Millage	0.0000	0	0.2000	11,312,821	0.2000	11,312,821	
TOTAL COUNTYWIDE	6.6920	326,714,102	6.6852	378,142,328	(0.0068)	51,428,226	
Unincorporated Taxable Valuation		30,188,002,130		34,719,880,852		4,531,878,722	15.01%
Parks MSTU	0.5450	15,629,839	0.5286	17,435,283	(0.0164)	1,805,444	
Library MSTU	0.2046	5,867,642	0.1985	6,547,302	(0.0061)	679,660	
Stormwater MSTU	0.0970	2,781,825	0.0941	3,103,784	(0.0029)	321,959	
TOTAL UNINCORPORATED MSTUs	0.8466	24,279,306	0.8212	27,086,369	(0.0254)	2,807,063	
TOTAL COUNTYWIDE & MSTUs	7.5386	350,993,408	7.5064	405,228,697	(0.0322)	54,235,289	
Rancho Bonito Taxable Valuation		1,001,617		1,022,228		20,611	2.06%
Rancho Bonito MSTU	9.1272	8,685	9.1272	8,864	0.0000	179	
Grand Total		351,002,093		405,237,561			
3.0% Decrease Across All Millage Rates vs No Millage Reduction				(12,629,095)			

Significant Personnel Actions

Employee Compensation

In 2022, the Board directed staff to contract with a human resources compensation consultant that would help the county:

- Reduce turnover and promote county careers;
- Attract qualified personnel;
- Establish equitable relationships among various jobs;
- Relieve compression between pay grades and role classifications; and
- Create salary ranges competitive to reasonably similar positions consistent with economic conditions.

Cody & Associates, Inc. was selected and completed an extensive pay study that included a host of recommendations that has made Polk County a more competitive employer. Collectively, between the Cody study and staff's enhanced compensation recommendations to help offset minimum wage and compression issues, Polk County is indeed, better positioned to compete for market labor talent.

In April 2023, the Board approved a four-phase implementation plan that met these objectives. Steps 1 – 3 were implemented in the current fiscal year, which included:

- Raising the minimum wage for all positions to \$15 per hour;
- Restructuring pay grades taking into consideration the current market, internal relationships, and trends occurring in the current economic conditions; and
- Executing a strategy to relieve compression, giving employees merit/tenure-based moves up their pay grade for up to 10 years of service.

Step 4 of the compensation plan is included in the FY 2023/24 proposed budget, that will give all employees a three percent cost of living adjustment on October 1, and another two percent merit/tenure increase on the anniversary date of their employment. This increases the budget about \$12.5 million through September 30, 2024.

For the second consecutive year, there will be no increase in health insurance premiums for the county and our employees who participate in the county's health plan.

Florida Retirement System (FRS)

Beginning July 1, 2023, there are only employer increases to FRS for the benefit of our workforce. Employer contribution rates are increasing as follows:

Current	Employer Contribution Rate	New
Regular Class - 11.91%		Regular Class - 13.57%
Special Risk Class - 27.83%		Special Risk Class - 32.67%

Increases in FRS contribution rates add an additional \$4.7 million recurring expense to this budget.

New Positions

Given Polk's growth dynamics, there is a need to create 31 positions across all divisions.

The FY 2023/24 budget includes a net increase of seven positions. These seven positions will be added in Fire Rescue and Parks and Natural Resources; however, other program expansion requires that the county have appropriate staffing levels to serve our residents. Notably, the board's decision to expand solid waste collection services provided by county employees, and the voter-approved environmental lands program re-start, require new positions to be created.

With closure of the sale of the Rohr Home forthcoming, there are currently positions established that are vacant, and about two dozen county positions that will be vacated early in the FY 2023/24 first quarter. Several of the currently vacant Rohr Home positions are being reassigned/reclassified to

divisions with pressing staffing needs in the current fiscal year. The existing 24 Rohr Home vacant positions, plus the seven new positions are allocated to:



General Fund

The General Fund provides funding for operations of county divisions that have no specific dedicated funding source, such as enterprise funds. The General Fund also includes funding for the county's Constitutional Officers, and other boards and agencies as required by state statute. The General Fund includes a variety of revenue sources.

General Fund Changes FY 2022/23 vs. Proposed FY 2023/24

Revenue	millions	Expenses	millions
Ad Valorem	\$28.9	Sheriff's Request	\$32.7
Sales Tax	\$3.6	Reserves	\$11.8
State Revenue Sharing	\$3.1	CRA Payments (County & Municipal)	\$2.6
Public Service Tax	\$1.1	Other Elected Officials' Requests	\$5.1
Other Taxes	\$0.7	Salary & Benefits	\$5.2
Interfund Transfers	\$0.6	New Positions	\$0.9
Ambulance Fees	\$0.5	Inmate Medical	(\$1.5)
Indirects	(\$2.3)	Internal Transfers	(\$50.5)
Carryforward From Prior Year	(\$24.2)	Other Expenses	\$6.1
Other Revenues	\$0.4		
Total	\$12.4	Total	\$12.4

The General Fund FY 2023/2024 proposed budget totals \$576.1 million, which is an increase of approximately \$12.4 million from the current adopted budget. The General Fund Operating Budget is \$474.2 million; an increase of \$52.4 million. This General Fund increase will direct \$32.7 million to the Sheriff's budget and \$5.1 million to the other Constitutional Officers' budgets.

Community Investment Program

Major capital improvements that will provide adequate infrastructure and facilities for residents and new business development are funded in the county's Community Investment Program (CIP). The CIP is a rolling five-year plan that prioritizes funding for major capital projects so that Polk can meet the demands from growth and economic investment in the county.

The CIP project expenditures for FY 2024-2028 are projected to be approximately \$447.2 million in FY 2023/24 and are anticipated to exceed \$1.2 billion over the next five years. Project funding will address areas to accommodate increased traffic and access needs, repairing and replacing aging water and sewer infrastructure, new fire rescue stations, needed facility assets to meet Sheriff's Office public safety commitment, and continued expansion and improvement of our facilities and parks environments.

Major projects within the proposed FY 2024-2028 CIP include:

Facilities Management	Sheriff's Burnham-McCall Training Center
	Sheriff's K-9 Training Facility
	Emergency Operations Center Warehouse
	Tourism & Sports Marketing Expansion
	Lawrence W. Crow Building Demo
	Fleet Fuel Tank Replacements
	History Center Chiller, Windows and Doors Replacement
Fire Rescue	Fire Rescue Training Center
	Fire Rescue Stations – multiple locations
Parks & Natural Resources	Bone Valley ATV Park Expansion
	Simmers Young Park Athletic Turf Installation
	Stormwater/Water Quality Improvement Projects
Roads & Drainage	Lake Wilson Road (CR 54 to Osceola Polk Line Road)
	West Pipkin Road (Medulla Road to S. Florida Avenue)
	County Road 557 (US 17/92 to I-4 Interchange)
	FDC Grove Road/North Ridge Trail I-4 Flyover
	Marigold Avenue (Palmetto Street to Cypress Parkway)

	North Ridge Trail (Phases 1 – 3)
	Powerline Road Extension and Widening
	Thompson Nursery Road (US 17 to W. Ruby Lake Drive)
Utilities	Northeast Wastewater Treatment Facility Expansion
	Ernie Caldwell Boulevard Utility Improvements
	Jordon's Grove Reservoir and Pumping Station
	Septage Receiving Facilities

Challenges

The unpredictability of the current economic climate may develop into long-term challenges.

Polk County should continue to see a reduction in overall unemployment, with potential new residents added to the available workforce every day. This has created a competitive workforce environment that has contributed to an increase in turnover rates across most segments of our labor market. Turnover may be a persistent problem.

In the county's pay study, Cody & Associates pointed out that wages are growing rapidly, driven by the shortage of workers. Baby boomers are retiring, families are downsizing and realizing they can live on one income, employees are demanding creative positions with work from home or hybrid structures and corporations are tempting workers with large salaries, making it difficult to stay competitive in the public sector.

Another long-term challenge is the increased demand for infrastructure related to our growing community. Demands on water, roads, parks, waste collection and public safety are all increasing. The Board has designated several infrastructure priorities to address these areas within the proposed budget, including added capacity road projects, water, wastewater and stormwater improvements, construction of new fire stations and many projects funded by federal ARP funding that face a deadline for completion that is on our horizon (December 2026).

Future Slowing Property Value Increases

Economic indicators show that Polk County must prepare for a leveling off of property value increases. The exponential growth that we have experienced the last few years is not sustainable. Permits for

new residential and commercial construction, a key economic indicator, have dropped after peaking in

Project Type	# of Projects Approved		# of Lots		# of Units	
	Oct. '21- June '22	Oct. '22- June '23	Oct. '21- June '22	Oct. '22- June '23	Oct. '21- June '22	Oct. '21- June '23
Condominiums/Apartments	21	22			7,207	5,850
Mobile Homes/RV Park	1	4			23	610
Residential Subdivisions	55	40	10,310	5,722		
Total	77	66	10,310	5,722	7,230	6,460

FY 2021/22, with only slight increases expected in future years.

In the second year of this proposed biennial budget, staff envisions property values countywide to drop back to 7.5%. Building a

balanced budget in outlying years may require the Board and staff to consider difficult tradeoffs between competing priorities and develop innovative solutions to provide services compatible with projected revenues.

Increasing Demand for Urban Services

No doubt, that as Polk County's I-4 corridor continues to urbanize, residents are expecting a different level of service than those who live in more rural communities. High-speed internet service is becoming the new "utility" that residents expect some level of government involvement. Polk will continue to seek federal and state funding to help expand broadband services across this vast county.

Public safety demands continue to grow our budget so that both the Sheriff and Fire Rescue have highly trained first responders in locations with staffing that meets the expectations of our residents. The Sheriff is in year two of his five-year plan to add deputies and Fire Rescue continues to add new stations, some that will require new staffing and new apparatus. We work diligently to balance needed investments, provide quality service, and maintain the community's assets within constraining revenues.

Affordable Housing

In December 2022, the Federal Reserve estimated Polk County's median household income to be \$56,344. To be within the Housing Expense Ratio guidelines of 30%, a household within Polk County must spend less than \$1,408 monthly for housing. Yet, the average rent in Polk County is \$1,439 for a studio, \$1,581 for a one-bedroom apartment and \$1,900 for a two-bedroom apartment.

To further understand the depth of this challenge, in June, the Polk County School System, in partnership with the nonprofit Homeless Education Advocates Restoring the Hope (HEARTH), said close to 4,700 students were experiencing homelessness.

To sustain quality of life, we must be aware of the impacts of our changing demographics and prioritize what we can afford, while maintaining our competitiveness as a community. We look for innovative solutions locally to address this challenge and we must continue to pressure the State legislature to use all money in the State and Local Housing Trust Funds for affordable housing and the eliminate the cap on the State and Local Housing Trust Funds. The FY 2023/24 proposed budget

continues to invest available federal and state funds for a wide range of ongoing programs aimed at affordable housing.

Conclusion

I am confident that this FY 2023/24 proposed budget is balanced and meets the Board's goals of maintaining a low millage rate while funding our most critical projects and resident's expectations on desired levels of service provided. While we may not be able to fund all our needs for improved services or transportation projects, we are making significant strides in investing in our future.

Planning, hard work, collaboration and innovation between the Board and county staff have gone into developing this proposed budget. Thank you to everyone who provided leadership in addressing our challenges in the budget process and to the Board for thoughtfully contemplating the impact of policy decisions in an increasingly complex community.

Sincerely,



William D. Beasley
County Manager

EXPENDITURES BY FUND GROUP

		FY 22/23 Budget	FY 23/24 Budget	FY 24/25 Plan
General Funds				
00100	General Fund	563,655,083	576,071,861	596,779,807
Special Revenue Funds				
10100	County Transportation Trust Fund	175,683,875	150,600,411	142,232,537
10150	Special Revenue Grants	60,099,198	78,025,682	42,635,721
12160	Tourism Tax Funds	38,479,568	37,691,991	35,202,841
12180	Lake And River Enhancement Trust Funds	3,820,670	3,818,832	1,149,551
12190	Fire Rescue Funds	63,603,197	70,860,150	71,457,407
12240	Impact Fees	139,928,930	144,501,593	122,466,871
14350	Emergency 911 Funds	4,963,899	5,920,890	4,517,906
14370	Hazardous Waste Funds	118,263	111,480	110,251
14390	Radio Communications Funds	4,769,179	5,004,265	5,176,956
14460	Local Provider Participation (Ord. No. 22-029)	40,000,000	37,485,000	30,235,000
14480	Polk County Florida Opioid Abatement Trust Fund	1,000,000	6,177,664	2,460,745
14490	Indigent Health Care Funds	137,786,508	163,244,765	143,199,782
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	133,367,800	111,015,247	32,843,079
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	9,794,913	6,445,002	400,000
14930	Leisure Services MSTU Funds	38,228,771	40,765,548	27,576,063
14950	Libraries MSTU Funds	7,645,393	8,897,956	10,182,929
14960	Rancho Bonito MSTU Fund	61,020	65,870	55,672
14970	Transportation Millage Fund	108,661,857	128,392,710	91,604,897
14980	Emergency Medical Millage Fund	31,541,213	40,681,888	33,530,463
14990	Law Enforcement Trust Funds	1,051,807	946,077	1,046,778
15010	Land Management Nonexpendable Trust Funds	40,274,252	37,881,231	39,764,842
15250	Eloise CRA Trust-Agency Funds	771,805	1,010,001	1,155,742
15290	Harden Parkway CRA Funds	1,519,283	1,611,139	1,949,171
15310	Building Funds	26,325,352	21,843,861	19,757,595
15350	Affordable Housing Assistance Trust Funds	10,057,559	15,321,155	20,435,310
15550	Hurricane Irma Fund	2,000,000	2,000,000	0
16000	Street Lighting Districts	3,245,017	3,459,347	3,459,347
18000	Stormwater MSTU	11,517,686	12,327,493	6,769,247
Debt Service Funds				
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,324,165	9,380,915	9,456,715
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	3,847,616	3,749,566	3,828,685
23800	Promissory Note 2020A	4,643,247	4,875,325	5,108,981
24000	Promissory Revenue Note, Series 2020 C	10,729,595	10,713,242	10,701,616
Capital Funds				
30200	Drainage and Water Quality Fund	2,007,587	2,202,791	1,751,620
30800	General Capital Improvement Funds	97,818,790	106,637,803	58,510,694
30900	2019 Capital Improvement Project Fund	496,398	0	0
31200	Environmental Land Acquisition Funds	2,854,777	10,942,871	10,990,389
31900	Northeast Polk Roadway Fund	0	800	0
Enterprise Funds				
41010	Solid Waste Funds	114,303,897	111,453,514	100,641,231
41110	Landfill Closure Funds	80,022,828	73,626,115	75,316,215
41210	Universal Solid Waste Collection Funds	42,927,651	47,988,913	47,478,321
42010	Utilities Operating Funds	157,333,354	154,341,875	144,321,599
42110	Utilities Capital Expansion Funds	76,860,910	83,876,418	76,343,749
42432	Utilities Bonds	9,941,444	0	0
43110	Rohr Home Fund	4,847,965	961,479	0
Internal Service Funds				
50100	Fleet Maintenance Funds	12,179,973	12,710,079	13,299,990
50300	Employee Health Insurance Fund	94,068,118	104,376,278	110,619,743
51500	Fleet Replacement Funds	34,966,166	35,792,169	37,975,551
52000	Information Technology Fund	16,940,544	18,933,520	18,692,350
Total Funds		2,436,087,123	2,504,742,782	2,213,193,959

Proposed FY 23/24 BUDGET					
FUND	DESCRIPTION	ADOPTED FY 22/23	Proposed FY 23/24	VARIANCE	EXPLANATION
GENERAL FUND					
00100	GENERAL FUND <i>Most County functions are funded through the General Fund. The primary source of revenue is ad valorem tax, followed by sales tax and Public Service Tax. Other revenue is generated through fees from licenses and permits, charges for service, fines, and intergovernmental sources.</i>	563,655,083	576,071,861	12,416,778	The General Fund increase is primarily due to \$28.9 million in additional ad valorem tax revenue as Countywide property tax values increased by 15.86% but were offset by a 3.00% reduction in the General Fund millage rate and a \$24.2 million decrease in carryforward from prior years. Sales Tax and State Revenue Sharing increased by \$3.6 million and \$3.1 million, respectively. Smaller increases and decreases to other sources net an additional \$1.0 million in budgeted revenue.
SPECIAL REVENUE FUNDS					
10100	COUNTY TRANSPORTATION TRUST FUND <i>Most Transportation Trust Fund revenue is generated through gas taxes and used for transportation operations and roadway maintenance.</i>	175,683,875	150,600,411	(25,083,464)	The variance is primarily due to less being transferred between child funds and a reduction to cash balance forward.
10150	SPECIAL REVENUE GRANT FUND <i>This fund is comprised of various Federal and State awarded grants for needs, such as recreational facilities, planning and development activities, affordable housing, and homeowner rehabilitation.</i>	60,099,198	78,025,682	17,926,484	The Special Revenue Grant Fund is heavily impacted by the expiration of large grants, the reduction in carryforward as multi-year grant funds are utilized, as well as the inception of new grant funding. The increase is driven by \$8.4M for Parks and Natural Resources with a primary focus on the Peace Creek Canal project. The Roads and Drainage Division accounts for \$7.8M for various projects such as Northridge Trail and Thompson Nursery Road. The remaining \$1.7M increase is a compilation of Public Safety and Support/Human Services projects.
12160	TOURISM TAX FUND <i>Revenue is generated through the five-cent Tourism Tax on hotels and motels, also known as the "Bed Tax", and is used to promote tourism in Polk County.</i>	38,479,568	37,691,991	(787,577)	This reduction is the result of spending one time funds on one-time tourism infrastructure projects as budgeted in FY 22/23, thus reducing cash balance forward revenue.

FUND	DESCRIPTION	ADOPTED FY 22/23	Proposed FY 23/24	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
12180	LAKE & RIVER ENHANCEMENT TRUST FUNDS <i>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.</i>	3,820,670	3,818,832	(1,838)	The decrease is the result of spending project budgets. This fund is capital project-related and changes each fiscal year depending on project completion schedules.
12190	FIRE RESCUE FUNDS <i>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.</i>	63,603,197	70,860,150	7,256,953	The variance is due to an indexed increase to the fire assessment fee and an overall increase in parcels. Current fire assessment fee revenue and fire inspections are not enough to cover the recurring Fire Services costs; therefore some of the costs are covered by the General Fund. The Board has committed to limiting the General Fund subsidy to \$5.5 million in the future.
12240	IMPACT FEE FUND <i>Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve that development. The fees typically require cash payments in advance of the completion of development. The Board's impact fees include Transportation, Emergency Medical Services, Correctional Facilities, Parks, Libraries, Fire Rescue, Law Enforcement, and School Board.</i>	139,928,930	144,501,593	4,572,663	The County is currently on the third phase of its implementation of the new impact fee schedule which became effective January 1, 2023.
14350	EMERGENCY 911 FUNDS <i>Revenue for this fund is the apportionment of the E911 fees levied on telephone service subscribers by telephone service providers as defined in the Florida Emergency Communications E911 Act, which authorized the Florida Emergency Communications E911 Act Board to levy up to \$0.50 per month per subscriber. This revenue may be utilized for the acquisition, implementation, and maintenance of public safety answering point equipment and 911 service features.</i>	4,963,899	5,920,890	956,991	This fund has an increase resulting from the beginning fund balance continuing to grow due to the restrictions on spending.

FUND	DESCRIPTION	ADOPTED FY 22/23	Proposed FY 23/24	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
14370	HAZARDOUS WASTE FUND <i>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.</i>	118,263	111,480	(6,783)	The variance includes a reduction to the cash balance forward resulting in a decrease to reserves.
14390	RADIO COMMUNICATIONS FUND <i>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.</i>	4,769,179	5,004,265	235,086	This increase includes an increase in radio user fees in order to maintain the equipment and infrastructure of the communication system.
14460	LOCAL PROVIDER PARTICIPATION (ORD. NO. 22-029) <i>Funding is generated through levying a non-ad valorem special assessment on public and private hospitals. Revenue is used for intergovernmental transfers to draw down additional State and Federal funds to close the gap in Medicaid reimbursements.</i>	40,000,000	37,485,000	(2,515,000)	This fund was established in FY 22/23 with an estimated amount, the decrease in FY 23/24 reflects the latest contracted revenue contribution.
14480	POLK COUNTY FLORIDA OPIOID ABATEMENT TRUST FUND <i>Funding is generated through settlement proceeds resulting from legal action filed by the State (re: National Prescription Opiate Litigation, MDL No. 2804). Proceeds are used to fund and implement the Polk County Florida Opioid Abatement Plan.</i>	1,000,000	6,177,664	5,177,664	This fund was established in FY 22/23 with an estimated amount, the increase in FY 23/24 reflects the latest contracted revenue contribution.

FUND	DESCRIPTION	ADOPTED FY 22/23	Proposed FY 23/24	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
14490	INDIGENT HEALTH CARE FUND <i>This fund was established to provide extended healthcare services to low-income residents. This revenue was generated through a half-cent discretionary sales surtax initially approved in 2004 and re-approved in 2016 for 25 years.</i>	137,786,508	163,244,765	25,458,257	The increase in the Indigent Health Care Fund is a result of the increase in cash balance forward, half cent sales tax, pooled investment earnings, and reimbursement from Welfare Services Healthcare on healthcare claims.
14500	CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS AMERICAN RESCUE PLAN <i>Funding was received during FY 20/21 through the American Rescue Plan Act. Funds must be obligated by December 31, 2024 and expended by December 31, 2026.</i>	133,367,800	111,015,247	(22,352,553)	The decrease in CLFRF funds is the result of increased spending of budgeted CIP projects. All funds must be obligated by December 31, 2024 and expended by December 31, 2026.
14850	HAZARDOUS MITIGATION GRANT PROGRAM IRMA <i>Revenue was established in FY 19/20 from a federal grant program with a 75% federal cost share and a 25% local cash match to mitigate future damages from natural disasters.</i>	9,794,913	6,445,002	(3,349,911)	This fund is comprised of federal funds to mitigate future damages from natural disasters. The decrease is the result of the completion of projects.
14930	LEISURE SERVICES MSTU FUND <i>Revenue is generated through a 0.5286 mill ad valorem assessment levied in unincorporated Polk County to fund parks, recreation facilities, leisure services, and programs.</i>	38,228,771	40,765,548	2,536,777	The increase is based on a 15.01% increase in property value in the unincorporated area of the county.
14950	LIBRARY MSTU FUND <i>Revenue is generated through a 0.1985 mill ad valorem assessment levied in unincorporated Polk County to fund library facilities and services.</i>	7,645,393	8,897,956	1,252,563	The increase is based on a 15.01% increase in property value in the unincorporated area of the county.
14960	RANCHO BONITO MSTU FUND <i>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.</i>	61,020	65,870	4,850	The increase is based on property tax revenue and increased cash balance forward.

FUND	DESCRIPTION	ADOPTED FY 22/23	Proposed FY 23/24	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
14970	TRANSPORTATION MILLAGE FUND <i>Revenue is generated through a 1.2000 mill ad valorem assessment designed to narrow the transportation infrastructure gap. Projects addressed by this fund include roads resurfacing, stabilization of unpaved roads, roadway drainage, roadway capacity, and substandard roads.</i>	108,661,857	128,392,710	19,730,853	The increase is due to an increase in ad valorem revenue and cash balance forward. There are additional capital and road projects that are included in the five year Community Investment Program that these additional funds will be used to complete.
14980	EMERGENCY MEDICAL MILLAGE FUND <i>This fund was established through a Countywide millage increase of 0.2500 mill to support ambulance services throughout Polk County, as well as covering operating and capital costs associated with Emergency Medical Services (EMS).</i>	31,541,213	40,681,888	9,140,675	The revenue increase is due to cash balance forward resulting from changes to the funding of station projects at later dates, as well as increases in the ad valorem tax revenue. This fund covers 50% of station costs.
14990	LAW ENFORCEMENT TRUST FUND <i>Revenue is generated through a domestic violence violation surcharge, cash forfeitures, and the sale of property and equipment confiscated by the Sheriff in accordance with Chapter 932 and Chapter 938 of the Florida Statutes. Funds may be utilized for specified law enforcement purposes.</i>	1,051,807	946,077	(105,730)	The Polk County Sheriff's Office can request funds in accordance with Florida Statute from the Law Enforcement Trust Fund, Domestic Violence Trust Fund, or the Unclaimed Cash Trust Fund. Cash Balance Forward revenue has decreased as funds have been requested by the Sheriff.
15010	LAND MANAGEMENT NON-EXPENDABLE TRUST FUND <i>This fund was established for the preservation of water, wildlife, and wilderness resources and the purchase of environmentally-sensitive lands. The acquisitions fund notes the original assessment and sunset. Voters approved 0.2000 mill in 2023. The funding is being split between this fund and the Land Management Non-Expendable Trust Fund.</i>	40,274,252	37,881,231	(2,393,021)	The decrease is due to a decrease in cash balance forward, primarily driven by the negative market adjustment from last year.
15250	ELOISE CRA FUND <i>This CRA was established for neighborhood revitalization activities in the Eloise Community. Revenue is generated through an incremental increase in ad valorem taxes with the base year of 1999.</i>	771,805	1,010,001	238,196	The increase in revenue is due to an overall increase in property valuations and cash balance forward.
15290	HARDEN PARKWAY CRA FUND <i>This CRA was established for transportation improvement activities in the Polk Harden Community. Revenue is generated through an incremental increase in ad valorem taxes with a base year of 2003.</i>	1,519,283	1,611,139	91,856	The increase in revenue is due to an overall increase in property valuations and cash balance forward.

FUND	DESCRIPTION	ADOPTED FY 22/23	Proposed FY 23/24	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
15310	BUILDING FUND <i>The Building Fund is dedicated to building inspection-related activities and is funded by building permit fees and radon surcharge fees.</i>	26,325,352	21,843,861	(4,481,491)	This decrease includes \$3.9 million in cash balance forward and \$1.3 million in permitting revenue due to a steady decrease in permit activity. However, there is a \$0.7 million increase in other fees.
15350	AFFORDABLE HOUSING ASSISTANCE TRUST FUND <i>The State Housing Initiatives Partnership (SHIP) Grant provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multi-family housing to very low-income to moderate-income families.</i>	10,057,559	15,321,155	5,263,596	The increase in SHIP funding is a result of a higher allocation from the State, in addition to prior year carryforward.
15550	HURRICANE IRMA FUND <i>The fund was established in FY 17/18 to track Countywide expenditures resulting from Hurricane Irma damages. This fund collected revenue from State and Federal agencies for recovery costs and it is anticipated to be closed out in FY 22/23.</i>	2,000,000	2,000,000	0	Hurricane Irma recovery process is nearing completion and the majority of funding has been received from Federal and State sources. This budget includes funding for final close out reimbursement costs.
16000	STREET LIGHTING DISTRICTS FUND <i>Revenue is generated through annual assessments to property owners within established street lighting districts for the costs associated with providing and maintaining streetlights. Districts are created by ordinance and the assessment is determined by the number of parcels located within the district.</i>	3,245,017	3,459,347	214,330	Non-ad valorem assessments are levied based on anticipated costs. This increase is based on anticipated utility cost within each street lighting district.
18000	STORMWATER MSTU FUND <i>Revenue is generated through an ad valorem assessment of 0.0941 mill levied in unincorporated Polk County to enable the County to provide mandated services linked to the Environmental Protection Agency's (EPA) National Pollution Discharge Elimination System Permit program. Mandated services include water quality monitoring, cleanup, maintenance, and improvement of drainage systems in unincorporated Polk County.</i>	11,517,686	12,327,493	809,807	The increase is based on 15.01% increase in property value in the unincorporated area of the county. The Storm Water Technical advisory Committee continues to address permit requirements and priorities for Stormwater projects necessary for compliance with NPDES permit requirements.

FUND	DESCRIPTION	ADOPTED FY 22/23	Proposed FY 23/24	VARIANCE	EXPLANATION
DEBT SERVICE FUNDS					
23500	PUBLIC FACILITIES REV BONDS (\$2014) <i>The proceeds of this issue refunded the Public Facilities Rev Bond 2005 to reduce principal and interest payments for the County.</i>	9,324,165	9,380,915	56,750	Debt Service Funds are reviewed each year to ensure the County has enough reserves to cover the debt reserve requirements. This increase is from cash balance forward revenue to ensure adequate reserves for debt coverage.
23700	PUBLIC FACILITIES REV REF BONDS (\$2015) <i>This debt fund was established through a refunding of the Constitutional Fuel Tax Bond, Series 2006, Fund 21600.</i>	3,847,616	3,749,566	(98,050)	The decrease is from a reduction to cash balance forward as principal and interest obligations are met.
23800	PROMISSORY NOTE 2020A <i>The proceeds of this issue was established in FY 19/20 for the repayment of principal and interest related to several projects funded from the Capital Improvement Project Fund.</i>	4,643,247	4,875,325	232,078	The increase is from cash balance forward to ensure adequate reserves for debt coverage.
24000	PROMISSORY REVENUE NOTE,SERIES 2020C <i>The proceeds of this issue refunded all of the County's Series 2020 Capital Improvement bonds and 2020 Transportation Bonds to reduce principal and interest payments for the County.</i>	10,729,595	10,713,242	(16,353)	The decrease is from a reduction to cash balance forward as principal and interest obligations are met.

FUND	DESCRIPTION	ADOPTED FY 22/23	Proposed FY 23/24	VARIANCE	EXPLANATION
CAPITAL FUNDS					
30200	DRAINAGE AND WATER QUALITY FUND <i>This fund was created for drainage and water quality projects and was originally funded through Public Service Tax Revenue; it currently has no active revenue stream and is only funded through the carryforward of fund balance.</i>	2,007,587	2,202,791	195,204	The increase is due to an increased carryforward fund balance which is being used to fund drainage projects.
30800	GENERAL CAPITAL IMPROVEMENT FUND <i>This fund is generally used for building asset management projects. In the past, this fund received revenue from an annual dividend from the Waste and Recycling commercial tonnage fee collection. A majority of the revenue now is from one-time money transferred in from the General Fund.</i>	97,818,790	106,637,803	8,819,013	The net increase is due primarily to cash balance forward from prior year one-time transfers from the General Fund. The FY 23/24 transfer is made up of the FY 21/22 General Fund ending fund balance and revenues in excess of projected expenditures. The increase is offset by a reduction in carryforward as projects progress and funds are expended. Much of the increased revenue is allocated to one-time Board priority investments in public safety and transportation, as well as various facility needs.
30900	2019 CAPITAL IMPROVEMENT PROJECT FUND <i>This fund was established in FY 19/20 for several capital improvement initiatives, such as a new Tax Collector building, four fire stations, financial system upgrades, and another section of a regional park in the Northeast Four Corners region.</i>	496,398	0	(496,398)	All projects funded through this fund were completed in FY 22/23. Therefore this fund will be closed at the end of the year.
31200	ENVIRONMENTAL LAND ACQUISITION FUND <i>This fund was established for the preservation of water, wildlife, and wilderness resources and funded through an ad valorem assessment approved by voters in 1994 and sunset in 2015. Voters approved 0.2000 mill in 2023. The funding is being split between this fund and the Land Management Non-Expendable Trust Fund.</i>	2,854,777	10,942,871	8,088,094	The increase in this fund is a result of the environmental lands referendum approved by voters in 2023 for 0.2000 mill.
31900	NORTHEAST POLK ROADWAY FUND <i>This fund was created from the remaining fund balance of the North Ridge CRA Fund, which sunset in FY 14/15; the remaining balance was used for projects in Northeast Polk County.</i>	0	800	800	This is the existing fund balance, all projects have been completed. Remaining funds will be transferred to the Transportation Millage Fund, which shared in the cost of the projects.

FUND	DESCRIPTION	ADOPTED FY 22/23	Proposed FY 23/24	VARIANCE	EXPLANATION
ENTERPRISE FUNDS					
41010	SOLID WASTE FUNDS <i>These funds were established to account for the activities associated with solid waste management services operations.</i>	114,303,897	111,453,514	(2,850,383)	The net decrease is primarily the result of prior years' carryforward being expended as CIP project work progresses. However, this is offset by higher disposal revenue as the County grows and more households are assessed.
41110	LANDFILL CLOSURE FUNDS <i>The Landfill Closure Funds were established for the closure and long-term care and maintenance of landfill cells.</i>	80,022,828	73,626,115	(6,396,713)	The decrease is due to the elimination of the transfer of landfill closure costs and of landfill fees into the fund.
41210	UNIVERSAL SOLID WASTE COLLECTION FUND <i>Revenue is generated through a non-ad valorem assessment levied upon those residents of unincorporated Polk County receiving the benefit of the service.</i>	42,927,651	47,988,913	5,061,262	The increase is due to an increase in residential collections.
42010	UTILITIES OPERATING FUND <i>These funds were established to provide water and sewer services in certain unincorporated areas of Polk County.</i>	157,333,354	154,341,875	(2,991,479)	The variance is a result of a decrease in the cash balance forward and a projected decrease in revenue collected from water and sewerage fees.
42110	UTILITIES CAPITAL EXPANSION FUND <i>Revenue is generated from water and wastewater connection fees to fund capital expansion projects.</i>	76,860,910	83,876,418	7,015,508	The variance is a result of an increase in the cash balance forward and an increase in revenue from connection fees.
42432	UTILITIES BONDS <i>Used partially for refunding series 2010, series 2012, series 2013, and series 2014 Utility System Refunding Bonds. Remaining 2020 Bonds will be used for several Capital Improvement initiatives</i>	9,941,444	0	(9,941,444)	The remaining funds from the bonds' proceeds are being used to complete Community Investment Program (CIP) projects. The decrease is a result of a final spend down of the bond proceeds.
43110	ROHR HOME FUND <i>This fund was established to provide skilled long-term nursing care for needy residents.</i>	4,847,965	961,479	(3,886,486)	Occupancy levels for the Rohr Home continue to decline, which is reflected in the decrease in revenue. Only three months of operating revenue has been included in anticipation of the sale of the Rohr Home.

FUND	DESCRIPTION	ADOPTED FY 22/23	Proposed FY 23/24	VARIANCE	EXPLANATION
INTERNAL SERVICE FUNDS					
50100	FLEET MAINTENANCE FUND <i>This fund was established to provide maintenance activities for County equipment and vehicles. Fleet maintenance services are also provided to the cities of Auburndale, Fort Meade, and Lake Wales through Memorandums of Understanding (MOUs).</i>	12,179,973	12,710,079	530,106	This increase is a result of additional fleet maintenance fees due to the expansion of the fleet inventory and the rising cost of parts.
50300	EMPLOYEE HEALTH INSURANCE FUND <i>This fund was established to provide health benefits to County employees and their dependents through the County's Self-Insurance Program.</i>	94,068,118	104,376,278	10,308,160	This increase is primarily driven by an increase in cash balance forward and also includes an increase in prescription rebates.
51500	FLEET REPLACEMENT FUND <i>This fund was established to provide funding for the replacement of aging vehicles and equipment.</i>	34,966,166	35,792,169	826,003	This increase includes additional Fleet replacement fees due to the expansion and rising cost of the fleet inventory.
52000	INFORMATION TECHNOLOGY FUND <i>This fund was established to provide open accountability related to costs associated with providing telecommunication and computer services to County divisions.</i>	16,940,544	18,933,520	1,992,976	This increase is the result of technology improvements in order to ensure that the network is available and secure.
TOTAL		\$ 2,436,087,123	\$ 2,504,742,782	\$ 68,655,659	

FUND TYPES

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

GOVERNMENTAL FUNDS

GENERAL FUND

The General 00100 Fund finances most of the County's functions. The major sources of General Fund revenue are Ad Valorem Tax, Half-Cent Sales Tax, and Public Service Tax. Smaller revenue amounts are received through fees from licenses and permits, fines, charges for services, interest earnings, and intergovernmental sources. The FY 23/24 proposed budgeted ad valorem revenue is based on a Countywide increase in property values of 15.86%.

SPECIAL REVENUE FUNDS

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

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

Special Revenue Grants 10150 Fund – This fund is comprised of various Federal and State awarded grants for needs such as recreational facilities, planning and development activities, affordable housing, and homeowner rehabilitation.

Tourism Tax 12160 Fund – Revenue is generated through the five-cent Tourism Tax on hotels and motels, also known as the "Bed Tax", and is used to promote tourism in Polk County.

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

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

Impact Fees 12240 Fund – Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve that development. The fees typically require cash payments in advance of the completion of development. The Board's impact fees include Transportation, Emergency Medical Services, Correctional Facilities, Parks, Libraries, Fire Rescue, Law Enforcement, and School Board.

Emergency 911 14350 Fund – Revenue for this fund is the apportionment of the E911 fees levied on telephone service subscribers by telephone service providers as defined in the Florida Emergency Communications E911 Act, which authorized the Florida Emergency Communications E911 Act Board to levy up to \$0.50 per month per subscriber. This revenue may be utilized for the acquisition, implementation, and maintenance of public safety answering point equipment and 911 service features.

Hazardous Waste 14370 Fund – Revenues are derived from a 3% tax on gross receipts of hazardous waste recovery companies as described in Section 403.7215 of the Florida Statutes. The primary purpose of this tax is to fund hazardous waste operations, such as additional security, inspections, contingency plans development, and road construction within 1,000 feet of the hazardous waste facility.

Radio Communications 14390 Fund – Revenue is received from a \$12.50 per offense moving traffic violation penalty as described by Section 318.21 of the Florida Statutes. Additionally, in October 2013, the Board adopted a resolution to supplement this fund through user fees. This fund is used for the intergovernmental radio communication program or local law enforcement automation.

Local Provider Participation (Ord. No. 22-029) 14460 Fund – Funding is generated through levying a non-ad valorem special assessment on public and private hospitals. Revenue is used for intergovernmental transfers to draw down additional State and Federal funds to close the gap in Medicaid reimbursements.

Polk County Florida Opioid Abatement Trust 14480 Fund – Funding is generated through settlement proceeds resulting from legal action filed by the State (re: National Prescription Opiate Litigation, MDL No. 2804). Proceeds are used to fund and implement the Polk County Florida Opioid Abatement Plan.

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

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

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

Leisure Services MSTU 14930 Fund – Revenue is generated through a 0.5286 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 0.1985 mill ad valorem assessment levied in unincorporated Polk County to fund library facilities and services.

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

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

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

Law Enforcement Trust 14990 Fund – Revenue is generated through a domestic violence violation surcharge, cash forfeitures, and the sale of property and equipment confiscated by the Sheriff in accordance with Chapter 932 and Chapter 938 of the Florida Statutes. Funds may be utilized for specified law enforcement purposes.

Environmental Lands Management Non-Expendable Trust 15010 Fund – This fund was established for the preservation of water, wildlife, and wilderness resources and was funded through an ad valorem assessment approved by voters in 1994 and sunset in 2015. Voters approved 0.2000 mill in 2023. The funding is being split between this fund and the Land Management Non-Expendable Trust Fund.

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

Harden Parkway Community Redevelopment Area (CRA) 15290 Fund – 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 the base year of 2003.

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

Affordable Housing Assistance Trust Fund (SHIP) 15350 Fund – The State Housing Initiatives Partnership (SHIP) Grant provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multi-family housing to very low-income 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 collected revenue from State and Federal agencies for recovery costs and it is anticipated to be closed out in FY 23/24.

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

Stormwater MSTU 18000 Fund – Revenue is generated through an ad valorem assessment of 0.0941 mill levied in unincorporated Polk County to enable the County to provide mandated services linked to the Environmental Protection Agency's (EPA) National Pollution Discharge Elimination System Permit program. Mandated services include water quality monitoring, cleanup, maintenance, and improvement of drainage systems in unincorporated Polk County.

DEBT SERVICE FUNDS

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

CAPITAL PROJECT FUNDS

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

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

General Capital Improvement 30800 Fund – This fund is generally used for building asset management projects. In the past, this fund received revenue from an annual dividend from the Waste and Recycling commercial tonnage fee collection. A millage rate of 0.1250 was established for the Northeast Government Center in FY 18/19 and eliminated in FY 20/21. The General Fund ending fund balance currently funds projects in this fund.

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

Environmental Lands Acquisition 31200 Fund – This fund was established for the preservation of water, wildlife, and wilderness resources and funded through an ad valorem assessment approved by voters in 1994 and sunset in 2015. Voters approved 0.2000 mill in 2023. The funding is being split between this fund and the Land Management Non-Expendable Trust Fund.

Northeast Polk Roadway 31900 Fund – This fund was created from the remaining fund balance of the North Ridge CRA Fund, which sunset in FY 14/15; the remaining balance will be used for projects in Northeast Polk County. This fund will be closed in FY 23/24.

PROPRIETARY FUNDS

ENTERPRISE FUNDS

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

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

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

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

INTERNAL SERVICE FUNDS

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

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

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

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

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

**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		
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	\$2,436,087,123	5.2420	0.0000	0.0000	0.0000	0.0000	0.2500	0.0000	0.0000	0.0000	1.2000	6.6920	0.5450	0.2046	0.0970	7.5386	9.1272
23/24	\$2,504,742,782	5.0352	0.0000	0.0000	0.0000	0.0000	0.2500	0.1500	0.0500	0.0000	1.2000	6.6852	0.5286	0.1985	0.0941	7.5064	9.1272
24/25**	\$2,213,193,959	5.0352	0.0000	0.0000	0.0000	0.0000	0.2500	0.1500	0.0500	0.0000	1.2000	6.6852	0.5286	0.1985	0.0941	7.5064	9.1272

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

**FY 23/24 proposed budget is a part of a two year budget; FY 24/25 is a proposed plan

TAX AND MILLAGE INFORMATION

The following information is provided on the millages levied by Polk County. Polk County has, in addition to its Countywide tax millage, additional millages and assessments that are levied in special taxing districts encompassing territory smaller than the overall County. These special taxing districts provide services ranging from street lighting to the provision of fire rescue services by the Polk County Fire Rescue Division.

Under Florida law, counties are required to sum all ad valorem revenues derived from the countywide levy and all special taxing districts (excluding voted levies and taxing districts independent of the county) and divide this revenue by the countywide tax roll. This is called the “aggregate millage” and is the one that determines whether or not the county is required to advertise its intent to increase taxes.

QUESTIONS AND ANSWERS

1. What is included in the Countywide millage?

For FY 23/24, the Countywide millage of 6.6852 consists of four components: General Fund (5.0352), Emergency Medical (0.2500), Transportation (1.2000), and Environmental Lands (0.2000).

2. What is included in the unincorporated area millage?

In addition to the millage listed in item 1, the unincorporated area has Municipal Services Taxing Units (MSTUs) for Parks (0.5286), Libraries (0.1985), and Stormwater (0.0941).

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

3. How are property taxes calculated?

All taxes are computed based upon taxable value.

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

Example:

Assessed value: \$150,000
Less Homestead Exemption: - (\$50,000)
Taxable value: \$100,000

Countywide

$$\frac{100,000}{1,000} = 100 \times 6.6852 = \$668.52$$

(Countywide millage)

Unincorporated

$$\frac{100,000}{1,000} = 100 \times 7.5064 = \$750.64$$

(Countywide plus MSTUs)

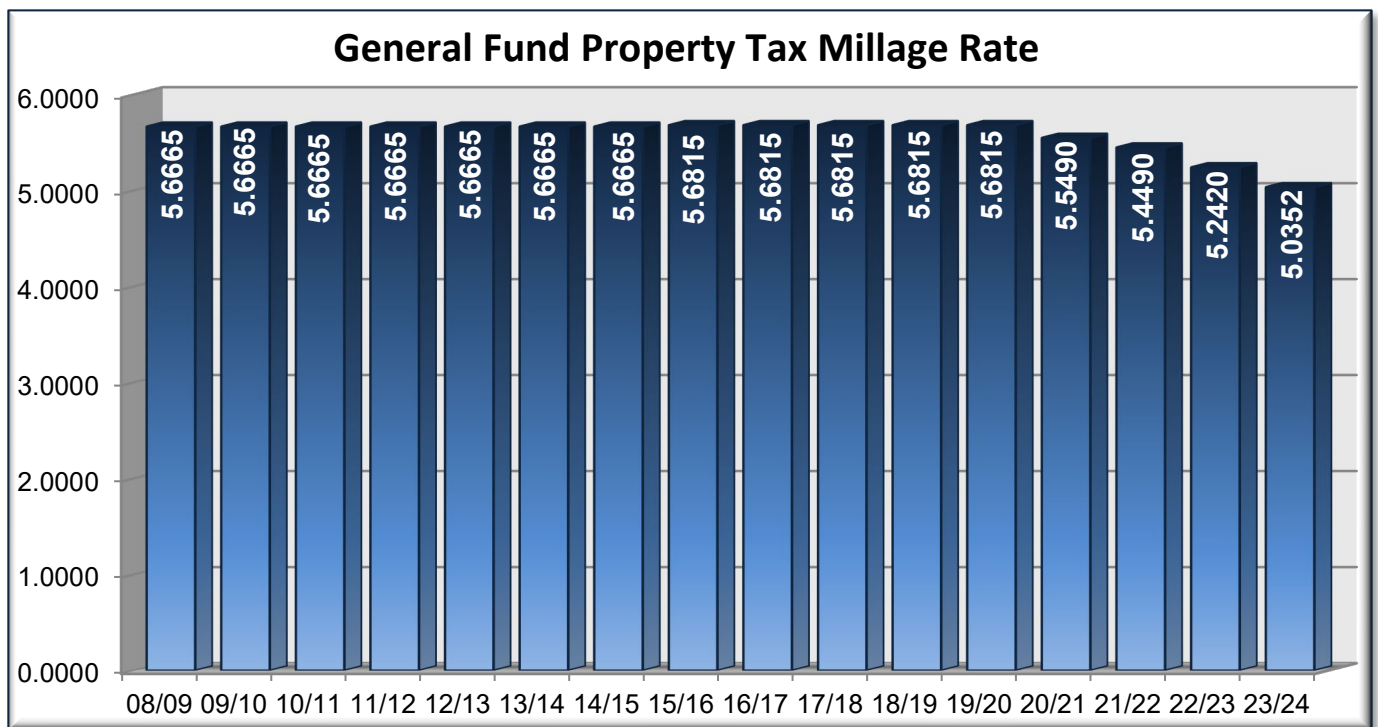
4. Common Terms Used in Budgeting:

***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.

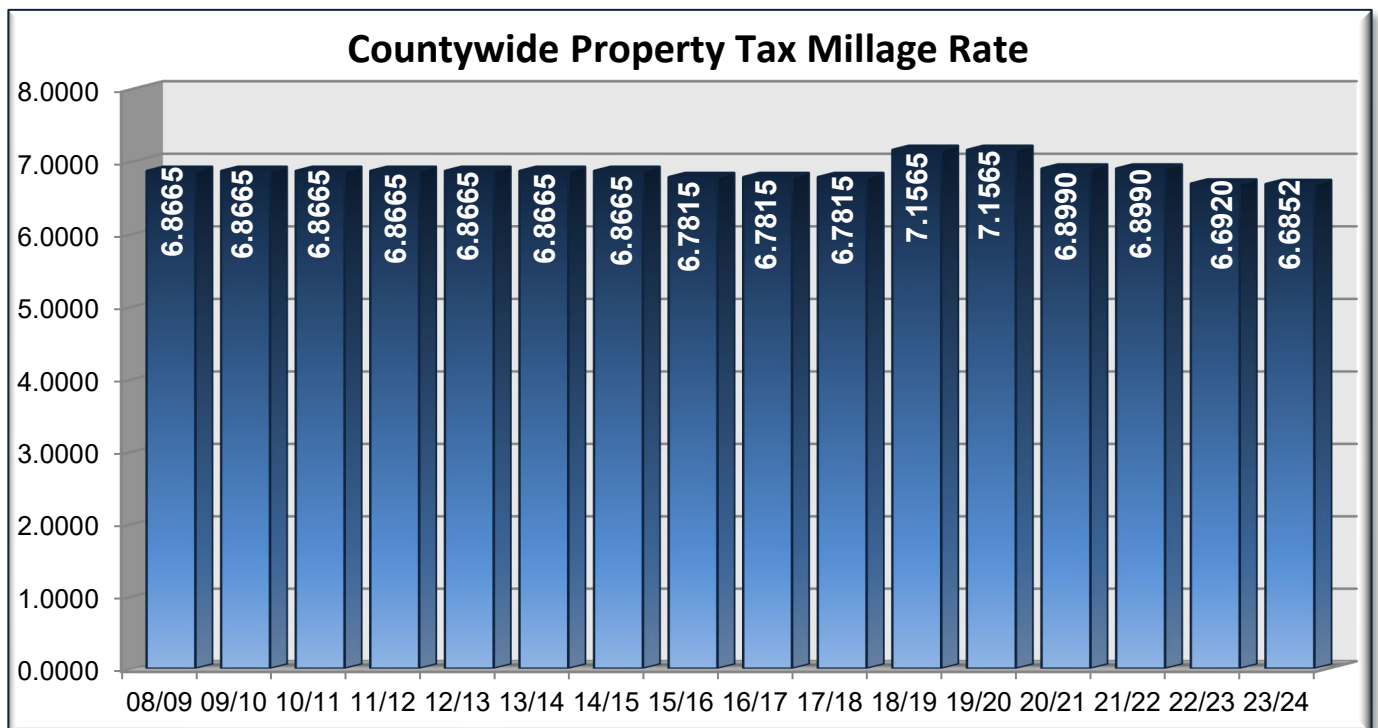
***Tax Base:** The total value of land and personal property on which a taxing entity, such as the County, can levy property taxes. Because some property is partially or completely exempt from taxes, the tax base is usually smaller than the actual value of the property in the county.

***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.

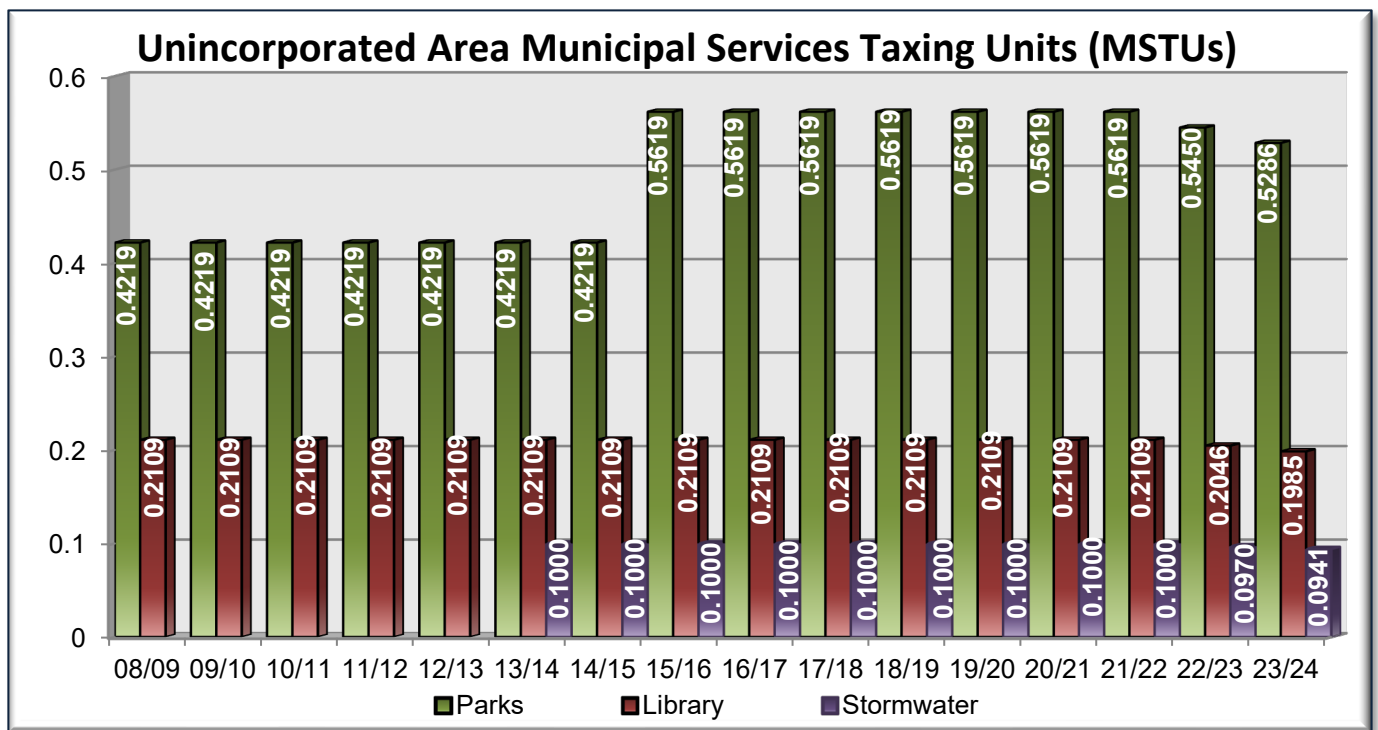
***Exemptions:** Exemptions are granted by the state, and they either lower the taxable value of property or remove the property from the tax rolls completely. Exemptions include \$50,000 Homestead Exemption, \$500 Disability Exemption, \$500 Widow or Widowers Exemption, up to \$50,000 low income Senior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



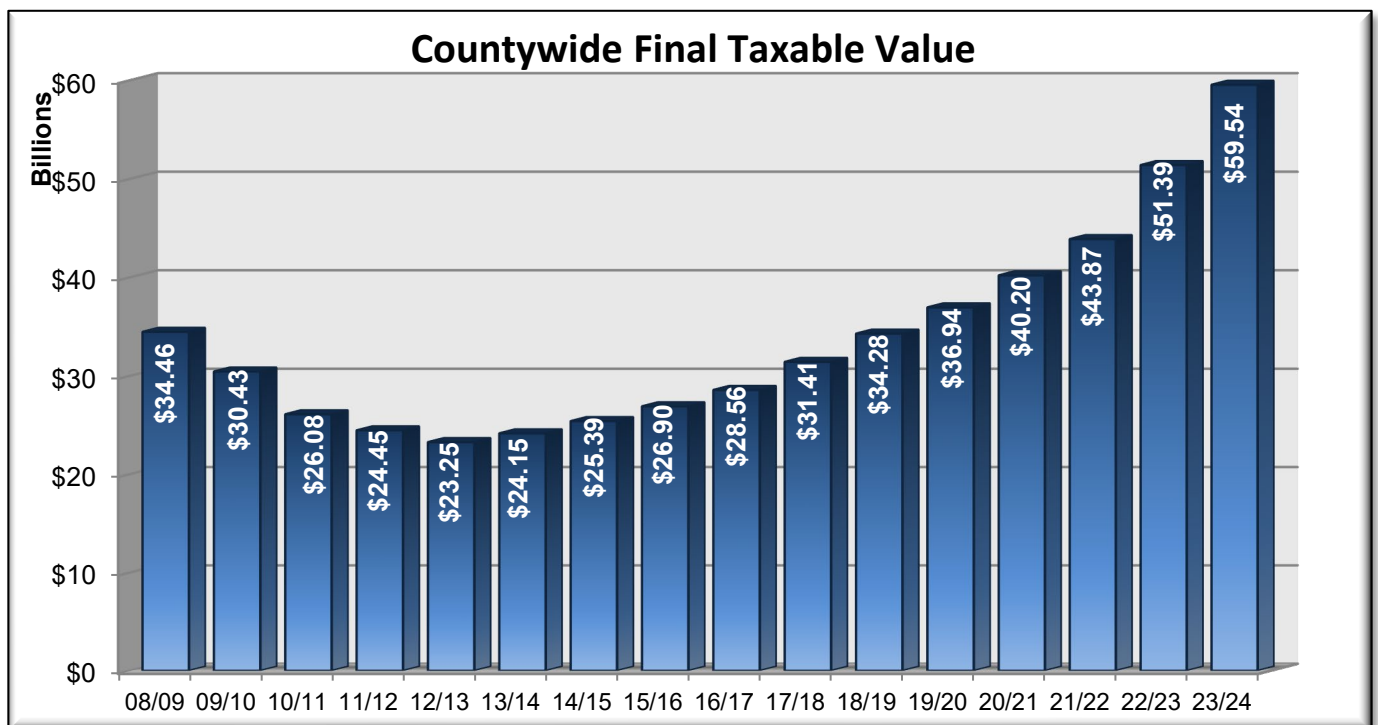
The FY 23/24 Proposed Budget General Fund millage rate is 0.2068 mills less than the FY 22/23 Adopted Budget millage.



The 1.0000 mill Transportation assessment increased to 1.1000 mill in FY 15/16 and 1.2000 mill in FY 21/22. A 0.2000 mill environmental lands levy was approved by voters in 1994 and sunset in 2015. The Board added 0.2500 mill for Emergency Medical and 0.1250 mill for the Northeast Government Center in FY 18/19. The Northeast Government Center millage was eliminated in FY 20/21. A 0.2000 mill environmental lands levy was approved by voters in 2023. The Countywide rate does not include the MSTUs, as they are assessed only in the unincorporated areas of the County.



The Parks MSTU and Libraries MSTU were established effective 10/01/2005. The Stormwater MSTU was established 10/01/2013. The Board elected to increase the Parks MSTU millage by 0.1400 mills effective 10/01/2015; each millage rate was decreased by 3% effective 10/01/2022. Furthermore, the Board elected to decrease millage by 3% beginning 10/01/2023. In addition to the above MSTUs levied on all property in the unincorporated area of the County, a millage of 9.1272 is levied in the area known as Rancho Bonito MSTU effective 10/01/2014.

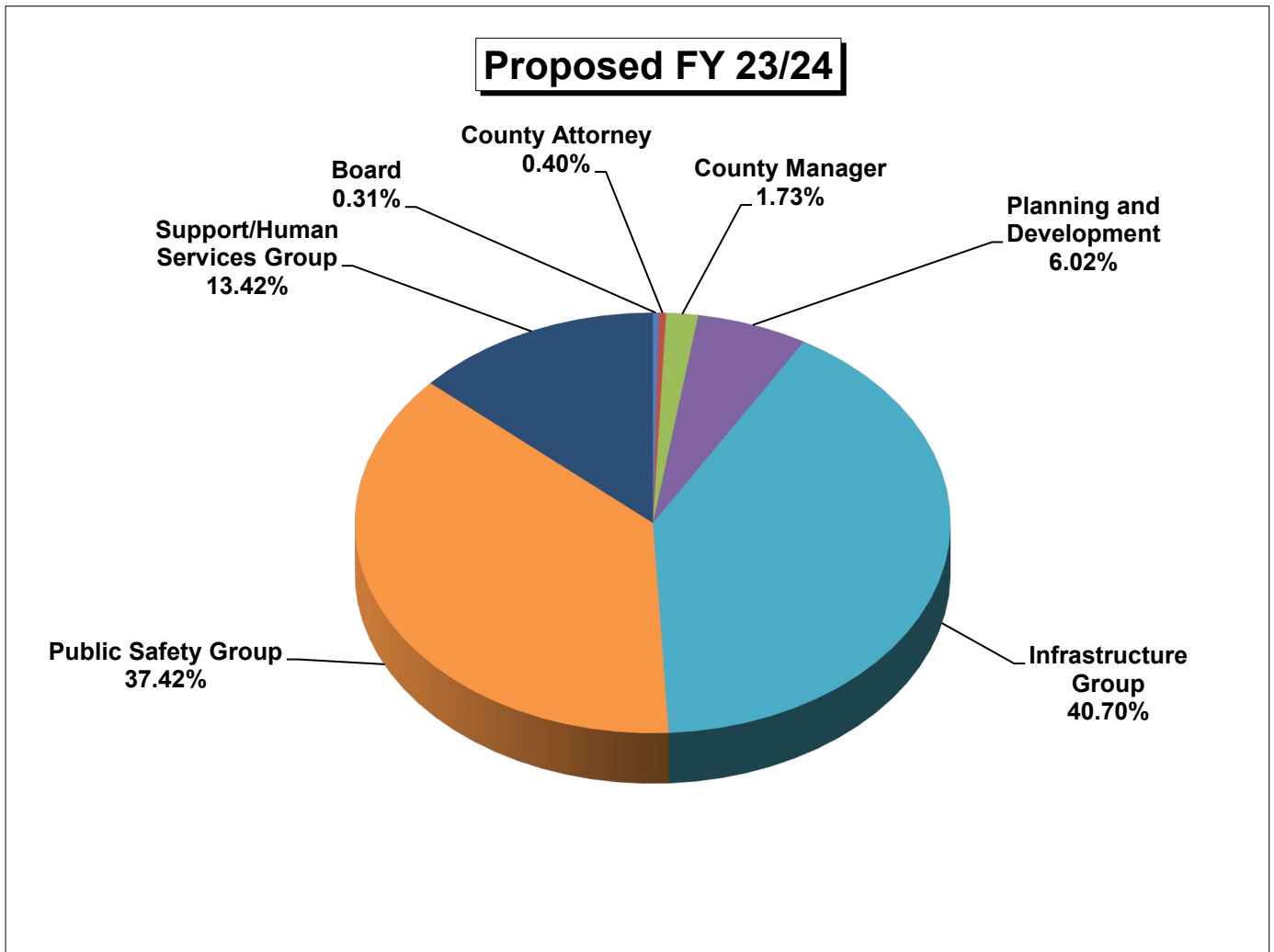


The Countywide taxable value is used in conjunction with the millage rate to calculate property taxes. Information provided by the Property Appraiser.

SCHEDULE OF EMPLOYEES

ALLOCATED POSITIONS BY BOARD FUNCTIONAL UNITS

	Ending FY 20/21	Ending FY 21/22	Ending FY 22/23	Proposed FY 23/24	Plan FY 24/25
Board	7	7	7	7	7
County Attorney	9	9	9	9	9
County Manager	38	38	39	39	39
Planning and Development	133	134	136	136	136
Infrastructure Group	850	868	894	919	919
Public Safety Group	772	805	840	845	845
Support/Human Services Group	325	331	326	303	303
Total Allocated Positions	2,134	2,192	2,251	2,258	2,258



ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

	Ending FY 20/21	Adopted FY 21/22	Ending FY 21/22	Adopted FY 22/23	Ending FY 22/23	Proposed FY 23/24	Plan FY 24/25
BOARD OF COUNTY COMMISSIONERS	7	7	7	7	7	7	7
TOTAL BOARD OF COUNTY COMMISSIONERS	7	7	7	7	7	7	7
COUNTY ATTORNEY	9	9	9	9	9	9	9
TOTAL COUNTY ATTORNEY	9	9	9	9	9	9	9
COUNTY MANAGER							
County Manager Administration	8	8	7	7	7	7	7
Equal Opportunity Office and Supplier Diversity	4	4	4	4	4	4	4
Tourism/Sports Marketing	26	27	27	28	28	28	28
TOTAL COUNTY MANAGER	38	39	38	39	39	39	39
PLANNING AND DEVELOPMENT							
Planning and Development Administration	14	14	15	15	15	15	15
Building	78	78	78	78	78	78	78
Land Development (a)	41	41	41	42	43	43	43
TOTAL PLANNING AND DEVELOPMENT	133	133	134	135	136	136	136
INFRASTRUCTURE GROUP							
Utilities (b)	257	268	267	273	275	282	282
Roads and Drainage	258	260	260	264	264	264	264
Real Estate Services	6	7	7	7	7	7	7
Fleet Management (c)	41	41	41	42	44	46	46
Facilities Management	85	86	86	86	86	86	86
Parks and Natural Resources (d)	147	148	148	157	159	163	163
Waste and Recycling (e)	56	56	59	59	59	71	71
TOTAL INFRASTRUCTURE GROUP	850	866	868	888	894	919	919
PUBLIC SAFETY GROUP							
Fire Rescue (f)	668	696	696	705	704	709	709
Emergency Management	27	27	27	27	27	27	27
Code Enforcement (g)	38	40	40	42	43	43	43
Court Services (previously County Probation)	39	42	42	66	66	66	66
TOTAL PUBLIC SAFETY GROUP	772	805	805	840	840	845	845

The total changes below represent the changes for the Board of County Commissioners, County Attorney, County Manager, Planning and Development, Infrastructure and Public Safety Groups.

In FY 22/23 the following divisions will be reclassing positions from the Rohr Home via an internal position reclass process:

- (a) Land Development:
 - one Concurrence and Entitlement Manager
- (b) Utilities:
 - one Regional Waste Water Superintendent
 - one Senior Environmental Specialist position
- (c) Fleet Management:
 - one Trades Helper
 - one Fiscal Specialist
- (d) Parks and Natural Resources:
 - one Operations Specialist
 - one Environmental Technician I, II, III
- (g) Code Enforcement:
 - one Fiscal Customer Service Clerk

In FY 23/24 the following divisions will be reclassing positions from the Rohr Home via an internal position reclass process:

- (b) Utilities:
 - four Water Pollution Control Operator Level III
 - one Environmental Regulatory Professional
 - one Meter Maintenance & CCC Technician III
 - one Asset Management Specialist

ALLOCATED POSITIONS BY BOARD DIVISIONS

- (c) Fleet Management:
 - two Fleet Technician III
- (d) Parks and Natural Resources:
 - one Recreation Program Educator I
 - one Environmental Specialist III
- (e) Waste and Recycling
 - six Residential Curbside Collection Specialist
 - four Environmental Compliance Worker I
 - one Residential Cart Delivery Specialist
 - one Residential Collections Route Supervisor

In FY 23/24 the following divisions will be adding new positions:

- (d) Parks and Natural Resources adding two positions:
 - one Project Management Specialist
 - one Senior Environmental Specialist
- (f) Fire Rescue adding five positions:
 - three Firefighter-Driver Engineer 56
 - two Paramedic 40 (Helping Hands)

ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

	Ending FY 20/21	Adopted FY 21/22	Ending FY 21/22	Adopted FY 22/23	Ending FY 22/23	Proposed FY 23/24	Plan FY 23/24
SUPPORT/HUMAN SERVICES GROUP							
Equity and Human Resources Administration	2	2	2	2	2	2	2
Human Resources	14	16	16	16	16	16	16
Health and Human Services Administration (h)	9	9	9	9	10	10	10
Veterans Services	8	8	9	9	9	9	9
Healthy Families	45	45	44	44	44	44	44
Housing and Neighborhood Development	21	21	21	21	21	21	21
Cooperative Extension Services (i)	13	13	13	13	13	13	13
Rohr Home (j)	63	63	63	63	48	24	24
Indigent Health Care (k)	42	42	42	42	44	44	44
Budget and Management Services	10	10	10	10	10	10	10
Procurement	13	13	13	13	13	13	13
Information Technology (l)	61	63	64	66	68	69	69
Communications (m)	16	17	17	17	19	19	19
Risk Management (n)	8	8	8	8	9	9	9
TOTAL SUPPORT/HUMAN SERVICES GROUP	325	330	331	333	326	303	303
TOTAL BOARD POSITIONS	2,134	2,189	2,192	2,251	2,251	2,258	2,258

The total changes below represent the changes for the Support/Human Services Group.

(i) Cooperative Extension: one position is filled contractually through an agreement with the University of Florida

(j) The Rohr Home is reclassing 14 positions during the FY 22/23 budget cycle and 24 positions in the FY 23/24 budget cycle to various divisions. After the sale, the remaining 24 positions will be frozen as of December 31, 2023.

(k) Indigent Health Care: in FY 22/23 two vacant positions will be allocated for the Helping Hands program and will be reallocated to Fire upon the closing of the Rohr Home in FY 23/24

In FY 22/23 the following divisions will be reclassing positions from the Rohr Home via an internal position reclass process with the exception of those noted:

(h) Health and Human Services Administration

- one Behavioral Health Project Coordinator

(k) Indigent Health Care:

-one Behavioral Health Program Manager (reclassified from a vacant Rohr Home position prior to the budget process, this is not included in the current Rohr Home reclassing of positions)

-one Inmate Medical-Claims Analyst

(l) Information Technology:

-two Cyber Security Analysts

(m) Communications:

-one Public Safety Information Officer (reclassified from existing Fire Rescue position)

-one Secretary II/ADA Compliance Coordinator

(n) Risk Management:

-one Safety Management Coordinator

In FY 23/24 the following divisions will be reclassing positions from the Rohr Home via an internal position reclass process:

(l) Information Technology:

-one Personal Computer Installation Technician

ALLOCATED POSITIONS BY BOARD DIVISIONS

POSITION FUNDING ALLOCATIONS BY FUNDS FOR ALL GROUPS:

FY 22/23 RECLASSING FROM THE ROHR HOME

General Fund

- Indigent Health Care reclassing: one Inmate Medical - Claims Analyst position
- Code Enforcement reclassing: one Fiscal Customer Service Clerk position
- Communications reclassing: one Public Safety Information Officer and one Secretary II/ADA Compliance Coordinator
- Land Development reclassing: one Concurrency and Entitlement Manager position
- Parks and Natural Resources reclassing: one Operations Specialist position and one Environmental Technician I, II, III position
- Risk Management reclassing one Safety Management Coordinator position

Other Funds

- Fleet Management reclassing: one Trades Helper position and one Fiscal Specialist I position
- Health and Human Services reclassing: one Behavioral Health Project Coordinator position
- Information Technology reclassing: two Cyber Security Analyst positions
- Utilities reclassing: one Regional Waste Water Superintendent position and one Senior Environmental Specialist position

FY 23/24 RECLASSING FROM THE ROHR HOME

General Fund

- N/A

Other Funds

- Fleet Management reclassing: two Fleet Technician III position
- Information Technology reclassing: one Personal Computer Installation Technician position
- Parks and Natural Resources reclassing: one Recreation Program Educator I position and one Environmental Specialist III
- Waste and Recycling reclassing: six Residential Curbside Collection Specialist positions, four Environmental Compliance Work I positions, one Residential Cart Delivery Specialist position, one Residential Collections Route Supervisor position
- Utilities reclassing: four Water Pollution Control (WPC) Operator III, one Environmental Regulatory Professional, one Meter Maintenance & CCC Technician III, and one Asset Management Specialist

FY 23/24 NEW POSITION

General Fund

- N/A

Other Funds

- Fire Rescue adding: three Firefighter - Driver Engineer-56 positions and two Paramedic-40 positions
- Parks and Natural Resources adding: one Project Management Specialist position and one Senior Environmental Specialist

ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

	Ending FY 20/21	Adopted FY 21/22	Ending FY 21/22	Adopted FY 22/23	Ending FY 22/23	Proposed FY 23/24	Plan FY 24/25
CONSTITUTIONAL OFFICERS							
Courts	73	73	66	42	42	43	43
Property Appraiser	112	112	112	122	122	122	122
Supervisor of Elections	27	28	28	29	29	32	32
Sheriff	1,867.93	1,900.50	1,900.50	1,945.12	1,945.12	2,012.12	2,012.12
Clerk of Courts	45	45	45	46	46	48	48
Public Defender	6	6	6	6	6	6	6
State Attorney	8	8	8	8	8	8	8
Tax Collector	268	275	275	275	275	275	275
TOTAL CONSTITUTIONAL OFFICERS	2,406.93	2,447.50	2,440.50	2,473.12	2,473.12	2,546.12	2,546.12
GRAND TOTAL BoCC & CONSTITUTIONAL OFFICERS POSITIONS	4,540.93	4,636.50	4,632.50	4,724.12	4,724.12	4,804.12	4,804.12

FY 23/24 NET POSITION CHANGES

- Courts Administration adding one position
- Supervisor of Elections adding three positions
- Sheriff's Office adding 67 FTEs
- Clerk of Courts adding two positions

RESERVES: DESCRIPTIONS AND GENERAL FUND RESERVES

Polk County Board of County Commissioners recognizes it is essential for governments to maintain adequate levels of reserves and fund balances to mitigate current and future risks, such as revenue shortfalls, natural disasters, and unanticipated expenditures. Therefore, reserves are budgeted in each fund, as appropriate, in four major reserves accounts and various miscellaneous reserves accounts. Reserves are generally funded from prior year carry forward balances and considered one-time money. The Board considers it imprudent and does not practice funding recurring expenses using one-time reserves or one-time money.

Reserve for Budget Stabilization: Primarily a reserve in the County's General Fund, this reserve is used to provide short-term cash flow to maintain service levels when incoming revenue is not sufficient to cover expenditures or when an economic downturn causes a shortfall in revenues.

Reserve for Contingency: A reserve allocated to fund unanticipated or emergency expenditures during the fiscal year. Such events include, but are not limited to, matching dollars for grants, capital projects, outside agency requests, necessary division budget increases, new program initiatives, and expenditures relative to natural and unnatural disaster that fundamentally alters the current tax base. By statute, this reserve cannot exceed 10% of the total fund in which it is budgeted (See Florida Statutes 129.01(2)(c)). For example, the General Fund has a Reserve for Contingency account of about \$7.8 million to fund unanticipated projects, to meet grant match needs, and to address natural disasters.

Reserve for Future Capital: This reserve should be maintained to fund future capital projects, as identified in the Community Investment Program plan. The reserve is funded from carryforward balances from one year to the next to ensure that funds are available in future years for anticipated project expenses.

Reserve for Debt Service: Debt Service reserves will be maintained as a depository for funds for payment of long-term debt as required by bond covenants, other obligations, or general practice.

Miscellaneous Reserves: Miscellaneous reserves consist of funds developed on a case-by-case basis to mitigate the effect of unforeseen funding needs. Examples include Reserves for Salary Adjustment and Reserves for Landfill Closure.

General Fund Reserves

All funds, except the General Fund, function similarly to a trust fund. As such, revenues generated in non-general funds can only be used within that fund and only for a certain purpose. Therefore, neither current year revenues nor reserves from other funds may be used to stabilize or supplement General Fund revenue. For example, the County's Transportation Trust Fund revenues are derived from gas tax; per State statutes, gas tax may only be used for transportation-related expenses.

FY 23/24 General Fund Reserves

Reserve	Amount
Aircraft for Sheriff	2,501,954
Budget Stabilization	42,580,815
Contingencies	7,788,700
Economic Development	2,316,615
Mitigation Match	1,878,236
MSBU & Assessment	25,478
Self-Insurance Claims	6,380,000
Tax Collector-Contingencies	2,081,848
Tax Collector-Debt Service	2,533,345
Total	68,086,991

RESERVES BY FUND

		Adopted FY 22/23	Proposed FY 23/24	Plan FY 24/25
00100 General Fund				
5998010	Reserves - Environmental Lands Management	0	0	0
5998010	Reserves - History Center	0	0	0
5998010	Reserves - Mitigation Match	1,411,328	1,878,236	1,778,236
5998010	Reserves - State Attorney Computer Project	150,000	0	0
5998020	Reserves - Contingencies	7,788,700	7,788,700	7,788,700
5998020	Reserves - Tax Collector	1,726,937	2,081,848	2,081,848
5998080	Reserves - Tax Collector Debt Service	0	2,533,345	1,969,293
5998140	Reserves - Future Capital Expansion	0	0	5,700,000
5998140	Reserves - Road MSBU & Assessment	25,478	25,478	25,478
5998170	Reserves - Economic Development	2,194,913	2,316,615	2,321,310
5998180	Reserves - Economic Development Incubator	0	0	0
5998210	Reserves - Aircraft for Sheriff	2,101,954	2,501,954	2,501,954
5998250	Reserves - Self-Insurance Claims	6,380,000	6,380,000	6,380,000
5998290	Reserves - Matching Funds	0	0	0
5998300	Reserves - Budget Stabilization	34,552,214	42,580,815	60,960,396
	Total Funds :	56,331,524	68,086,991	91,507,215
10100 County Transportation Trust Fund				
5998020	Reserves - Contingencies	2,411,726	2,174,171	1,921,767
5998300	Reserves - Budget Stabilization	78,615,830	90,603,657	86,910,238
	Total Funds:	81,027,556	92,777,828	88,832,005
10150 Special Revenue Grants				
5998020	Reserves - Contingencies	2,000,000	2,000,000	2,000,000
5998290	Reserves - Matching Funds	200,000	200,000	200,000
	Total Funds:	2,200,000	2,200,000	2,200,000
12160 Tourism Tax Funds				
5998010	Reserves - Cash Balance Forward	830,000	830,000	830,000
5998020	Reserves - Contingencies	1,270,000	1,270,000	1,270,000
5998080	Reserves - Debt Service	4,000,000	5,250,001	11,513,716
	Total Funds:	6,100,000	7,350,001	13,613,716
12180 Lake And River Enhancement Trust Funds				
5998010	Reserves - Cash Balance Forward	50,000	50,000	50,000
5998140	Reserves - Future Capital Expansion	390,461	536,114	569,545
	Total Funds:	440,461	586,114	619,545
12190 Fire Rescue Funds				
5998020	Reserves - Contingencies	2,280,822	4,928,762	6,191,679
	Total Funds:	2,280,822	4,928,762	6,191,679
12240 Impact Fees				
5998140	Reserves - Future Capital Expansion	88,839,920	88,146,245	54,398,379
	Total Funds:	88,839,920	88,146,245	54,398,379
14350 Emergency 911 Funds				
5998010	Reserves - Cash Balance Forward	524,362	1,183,586	903,129
5998020	Reserves - Contingencies	496,390	592,089	451,791
5998170	Reserves - Service Improvements	0	120,718	90,571
	Total Funds:	1,020,752	1,896,393	1,445,491
14370 Hazardous Waste Funds				
5998140	Reserves - Future Capital Expansion	15,101	5,148	3,311
	Total Funds:	15,101	5,148	3,311
14390 Radio Communications Funds				
5998020	Reserves - Contingencies	10,615	67,243	182,156
	Total Funds:	10,615	67,243	182,156
14490 Indigent Health Care Funds				
5998020	Reserves - Contingencies	13,778,651	16,324,477	14,319,978
5998200	Health Care Fluctuation Margin 3% (Actuary)	2,495,000	2,495,000	2,495,000
5998320	Reserves - Future Plan Changes	40,779,586	33,727,072	13,489,651
5998330	Reserves - Health Plans Statutory Reserves	2,847,724	2,586,679	2,290,408
	Total Funds:	59,900,961	55,133,228	32,595,037
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan				
5998140	Reserves - Future Capital Expansion	35,740,990	19,091,982	6,363,232
	Total Funds:	35,740,990	19,091,982	6,363,232
14930 Leisure Services MSTU Funds				
5998010	Reserves - Cash Balance Forward	3,031,661	1,701,024	2,072,202
5998020	Reserves - Contingencies	2,000,000	2,000,000	2,000,000
5998140	Reserves - Future Capital Expansion	2,201,924	2,532,124	5,120,960
	Total Funds:	7,233,585	6,233,148	9,193,162
14950 Libraries MSTU Funds				
5998010	Reserves - Cash Balance Forward	1,376,171	1,590,774	1,809,933
5998020	Reserves - Contingencies	619,431	872,000	997,927
	Total Funds:	1,995,602	2,462,774	2,807,860
14960 Rancho Bonito MSTU Fund				
5998010	Reserves - Cash Balance Forward	12,204	13,174	11,134
5998020	Reserves - Contingencies	6,102	6,587	5,567
5998170	Reserves - Service Improvements	21,305	24,261	17,098
	Total Funds:	39,611	44,022	33,799

RESERVES BY FUND

		Adopted FY 22/23	Proposed FY 23/24	Plan FY 24/25
14970 Transportation Millage Fund				
5998140 Reserves - Future Capital Expansion		26,155,297	15,806,836	38,330,771
Total Funds:		26,155,297	15,806,836	38,330,771
14980 Emergency Medical Millage Fund				
5998140 Reserves - Future Capital Expansion		9,968,389	17,246,227	19,182,482
Total Funds:		9,968,389	17,246,227	19,182,482
15010 Land Management Nonexpendable Trust Funds				
5998010 Reserves - Cash Balance Forward		227,153	925,502	79,599
5998020 Reserves - Contingencies		3,000,000	300,000	300,000
5998150 Reserves - Nonexpendable Trust Fund		34,893,360	33,882,364	37,012,006
Total Funds:		38,120,513	35,107,866	37,391,605
15250 Eloise CRA Trust-Agency Funds				
5998020 Reserves - Contingencies		65,000	70,000	75,000
5998140 Reserves - Future Capital Expansion		627,020	577,734	997,133
Total Funds:		692,020	647,734	1,072,133
15290 Harden Parkway CRA Funds				
5998140 Reserves - Future Capital Expansion		69,283	161,139	449,171
Total Funds:		69,283	161,139	449,171
15310 Building Funds				
5998020 Reserves - Contingencies		2,632,535	2,184,386	1,975,759
5998300 Reserves - Budget Stabilization		10,583,965	6,230,100	4,043,282
Total Funds:		13,216,500	8,414,486	6,019,041
18000 Stormwater MSTU				
5998140 Reserves - Future Capital Expansion		5,322,870	2,941,216	432,981
Total Funds:		5,322,870	2,941,216	432,981
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)				
5998080 Reserves - Debt Service		3,930,915	4,006,715	4,087,765
Total Funds:		3,930,915	4,006,715	4,087,765
23700 Public Fac Rev Note, S2015(Ref CFT 2006)				
5998080 Reserves - Debt Service		1,798,141	1,674,495	1,729,425
Total Funds:		1,798,141	1,674,495	1,729,425
23800 Promissory Note 2020A				
5998080 Reserves - Debt Service		2,392,585	2,625,076	2,859,151
Total Funds:		2,392,585	2,625,076	2,859,151
24000 Promissory Revenue Note, Series 2020 C				
5998080 Reserves - Debt Service		4,985,820	4,974,258	4,964,326
Total Funds:		4,985,820	4,974,258	4,964,326
30200 Drainage and Water Quality Fund				
5998140 Reserves - Future Capital Expansion		419,587	1,742,791	1,051,620
Total Funds:		419,587	1,742,791	1,051,620
30800 General Capital Improvement Funds				
5998140 Reserves - Future Capital Expansion		18,098,873	16,750,661	49,395,919
Total Funds:		18,098,873	16,750,661	49,395,919
31200 Environmental Land Acquisition Funds				
5998140 Reserves - Future Capital Expansion		904,540	1,537,460	2,325,137
Total Funds:		904,540	1,537,460	2,325,137
41010 Solid Waste Funds				
5998010 Reserves - Cash Balance Forward		6,821,231	7,494,707	3,893,749
5998020 Reserves - Contingencies		3,410,616	3,747,354	1,948,375
5998090 Reserves - Renewal & Replacement		14,864,131	14,864,131	14,864,132
5998140 Reserves - Future Capital Expansion		44,375,270	44,375,270	44,375,270
5998170 Reserves - Service Improvements		500,000	500,000	500,000
5998230 Reserves - Carryforward Adjustment		10,226,492	2,998,516	15,575,959
Total Funds:		80,197,740	73,979,978	81,157,485
41110 Landfill Closure Funds				
5998010 Reserves - Cash Balance Forward		10,000,000	10,000,000	10,000,000
5998020 Reserves - Contingencies		39,631	41,200	42,863
5998110 Reserves - Landfill Closure		69,745,413	63,337,714	65,016,176
Total Funds:		79,785,044	73,378,914	75,059,039
41210 Universal Solid Waste Collection Funds				
5998010 Reserves - Cash Balance Forward		5,985,811	6,900,048	5,660,164
5998020 Reserves - Contingencies		2,485,709	3,334,643	3,357,461
5998230 Reserves - Carryforward Adjustment		0	526,864	0
Total Funds:		8,471,520	10,761,555	9,017,625
42010 Utilities Operating Funds				
5998080 Reserves - Debt Service		207,928	115,406	115,406
5998090 Reserves - Renewal & Replacement		1,000,000	1,000,000	1,000,000
5998120 Reserves - Salary Adjustments		89,773	89,773	89,773
5998140 Reserves - Future Capital Expansion		37,588,252	30,301,775	21,281,352
Total Funds:		38,885,953	31,506,954	22,486,531
42110 Utilities Capital Expansion Funds				
5998140 Reserves - Future Capital Expansion		52,264,741	60,604,067	35,705,502
Total Funds:		52,264,741	60,604,067	35,705,502
42432 Utilities Bonds				
5998140 Reserves - Future Capital Expansion		5,703,204	0	0
Total Funds:		5,703,204	0	0

RESERVES BY FUND

		Adopted FY 22/23	Proposed FY 23/24	Plan FY 24/25
50100 Fleet Maintenance Funds				
5998020	Reserves - Contingencies	806,100	594,752	1,112,600
5998170	Reserves - Service Improvements	1,993,487	243,518	636,015
	Total Funds:	2,799,587	838,270	1,748,615
50300 Employee Health Insurance Fund				
5998020	Reserves - Contingencies	4,189,687	10,437,600	11,061,900
5998200	Health Care Fluctuation Margin 3% (Actuary)	1,960,495	1,993,817	2,137,548
5998300	Reserves - Budget Stabilization	0	3,304,739	3,167,025
5998330	Reserves - Health Plans Statutory Reserves	11,360,414	11,685,264	12,386,380
	Total Funds:	17,510,596	27,421,420	28,752,853
51500 Fleet Replacement Funds				
5998020	Reserves - Contingencies	500,000	500,000	500,000
5998140	Reserves - Future Capital Expansion	21,612,793	25,345,864	32,616,763
	Total Funds:	22,112,793	25,845,864	33,116,763
52000 Information Technology Fund				
5998020	Reserves - Contingencies	1,067,011	942,288	871,988
5998170	Reserves - Service Improvements	568,831	233,060	344,355
	Total Funds:	1,635,842	1,175,348	1,216,343
Grand Total :		778,619,853	768,159,209	767,538,870

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.