

**POLK COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING ON FY 23/24 BUDGET
AGENDA**

**September 18, 2023
6:00 p.m.
Commission Boardroom**

Call to Order (*Commissioner George Lindsey III, Chair*)

A. Purpose of Public Hearing (*Randy Mink, County Attorney*)

A.1. Discuss the purpose of the Public Hearing for the FY 23/24 Budget

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

B. Discuss Adopted Tentative Millage Rates for FY 23/24 (*Christia Johnson, Budget and Management Services Director*)

B.1. Discuss the FY 23/24 Board of County Commissioners adopted tentative operating millage rate.

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

FY 23/24 Countywide Adopted Tentative Operating Millage Rates				
<u>MILLAGE RATES</u>	FY 22/23	FY 23/24	Difference	Percent Change
General Fund	5.2420	5.0352	(0.2068)	
Transportation	1.2000	1.2000	0.0000	
Emergency Medical	0.2500	0.2500	0.0000	
Subtotal	6.6920	6.4852	(0.2068)	-3.1%
Environmental Lands	0.0000	0.2000	0.2000	
TOTAL	6.6920	6.6852	(0.0068)	-0.1%

<u>MILLAGE RATES</u>	Rolled-Back Rate	FY 23/24	Difference	Increase from Rolled-Back Rate
General Fund	4.4277	5.0352	0.6075	
Transportation	1.2000	1.2000	0.0000	
Emergency Medical	0.2500	0.2500	0.0000	
Subtotal	5.8777	6.4852	0.6075	10.3%
Environmental Lands	0.2000	0.2000	0.0000	
TOTAL	6.0777	6.6852	0.6075	10.0%
<u>REVENUE</u>				
General Fund	\$ 263,630,388	\$299,801,642	\$ 36,171,254	
Transportation	\$ 71,449,390	\$ 71,449,390	\$ -	
Emergency Medical	\$ 14,885,289	\$ 14,885,289	\$ -	
Subtotal	\$ 349,965,067	\$386,136,321	\$ 36,171,254	10.3%
Environmental Lands	\$ 11,908,232	\$ 11,908,232	\$ -	
TOTAL	\$ 361,873,299	\$398,044,553	\$ 36,171,254	10.0%

- B.2. Discuss the FY 23/24 adopted tentative millage rate for the Polk County Parks Municipal Services Taxing Unit (MSTU), Polk County Library MSTU, Polk County Stormwater MSTU, and Polk County Rancho Bonito MSTU.

FY 23/24 MSTU Adopted Tentative Millage Rates				
<u>MILLAGE RATES</u>	FY 22/23	FY 23/24	Difference	Percent Change
Parks	0.5450	0.5286	(0.0164)	-3.0%
Library	0.2046	0.1985	(0.0061)	-3.0%
Stormwater	0.0970	0.0941	(0.0029)	-3.0%
Unincorporated Total	0.8466	0.8212	(0.0254)	-3.0%
Rancho Bonito Area	9.1272	9.1272	0.0000	0.0%
TOTAL	9.9738	9.9484	(0.0254)	-0.3%

<u>MILLAGE RATES</u>	Rolled-Back Rate	FY 23/24	Difference	Increase from Rolled-Back Rate
Parks	0.4940	0.5286	0.0346	7.0%
Library	0.1855	0.1985	0.0130	7.0%
Stormwater	0.0879	0.0941	0.0062	7.1%
Unincorporated Total	0.7674	0.8212	0.0538	7.0%
Rancho Bonito Area	8.9432	9.1272	0.1840	2.1%
TOTAL	9.7106	9.9484	0.2378	2.4%
<u>REVENUE</u>				
Parks	\$ 17,151,621	\$ 18,352,929	\$ 1,201,308	7.0%
Library	\$ 6,440,538	\$ 6,891,896	\$ 451,358	7.0%
Stormwater	\$ 3,051,878	\$ 3,267,141	\$ 215,263	7.1%
Unincorporated Total	\$ 26,644,037	\$ 28,511,966	\$ 1,867,929	7.0%
Rancho Bonito Area	\$ 9,142	\$ 9,330	\$ 188	2.1%
TOTAL	\$ 26,653,179	\$ 28,521,296	\$ 1,868,117	7.0%

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

C. Discuss Adopted Tentative Budget for FY 23/24 (Christia Johnson, Budget and Management Services Director)

- C.1. Discuss the FY 23/24 adopted tentative budget totaling \$2,547,803,259.
- C.2. Discuss the FY 23/24 Polk County Parks MSTU Adopted Tentative Budget totaling \$40,765,548, Polk County Library MSTU Adopted Tentative Budget totaling \$8,897,956, Polk County Stormwater MSTU Adopted Tentative Budget totaling \$12,327,493, and Polk County Rancho Bonito MSTU Adopted Tentative Budget totaling \$65,870.

D. Public Hearing on FY 23/24 Adopted Tentative Budget and Millage Rates
(Commissioner George Lindsey III, Chair)

- D.1. Requests from the public to speak in regard to the FY 23/24 Adopted Tentative Operating Budget and Millage Rates, which include the Parks MSTU, Library MSTU, Stormwater MSTU, and Rancho Bonito MSTU.

E. Adopt the Final Millage Rates for FY 23/24

Action

- E.1. Recommend Board adopt the resolution establishing the FY 23/24 Polk County Stormwater MSTU operating millage rate of 0.0941 mills, which is a 7.1% increase over the rolled-back rate of 0.0879 mills.

Action

- E.2. Recommend Board adopt the resolution establishing the FY 23/24 operating millage rate of 6.6852 mills, which is a 10.0% increase over the rolled-back rate of 6.0777 mills; the Polk County Parks MSTU operating millage rate of 0.5286 mills, which is a 7.0% increase over the rolled-back rate of 0.4940 mills; the Polk County Library MSTU operating millage rate of 0.1985 mills, which is a 7.0% increase over the rolled-back rate of 0.1855 mills; and the Polk County Rancho Bonito MSTU operating millage rate of 9.1272 mills, which is a 2.1% increase over the rolled-back rate of 8.9432 mills.

F. Adopt the Final Budget for FY 23/24

Action

- F.1. Recommend Board adopt the resolution that adopts the final budget of \$12,327,493 for the Polk County Stormwater MSTU for FY 23/24, which is included in the FY 23/24 adopted tentative budget of \$2,547,803,259.

Action

- F.2. Recommend Board adopt the resolution that adopts the final budget of \$2,547,803,259 for FY 23/24; the final budget of \$40,765,548 for the Polk County Parks MSTU, \$8,897,956, for the Polk County Library MSTU, and \$65,870 for the Polk County Rancho Bonito MSTU, each of which are included in the FY 23/24 adopted tentative budget of \$2,547,803,259.

The budget packet includes:

- a. The budget, appropriations, and revenues by cost center
- b. FY 23/24 budget changes from Adopted FY 22/23 to Adopted Tentative FY 23/24
- c. FY 23/24 Pay Plan procedures
- d. FY 23/24 Position Changes
- e. Polk County Sheriff Office's Budget by Function (i.e., Law Enforcement, Detention, Judicial, Court Security, and Debt Service)
- f. Community Investment Program as presented to the Board on August 16, 2023.

Adjournment (*Commissioner George Lindsey III, Chair*)

RESOLUTION NO. 2023-117
Fiscal Year 2023-2024

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to establish the ad valorem millage rate to be levied by the County for the 2023-2024 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 13, 2023 that:

SECTION 1: The Board does hereby determine and state the rate of millage to be levied for the Polk County Stormwater MSTU of the County budget for the 2023-2024 fiscal year as 0.0941.

SECTION 2: The millage to be levied pursuant to this Resolution, Section 1, is a 7.1% increase over the rolled-back rate of 0.0879 mills, computed pursuant to Section 200.065(1), Florida Statutes.

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

RESOLUTION NO. 2023-118

Fiscal Year 2023-2024

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to establish the ad valorem millage rate to be levied by the County for the 2023-2024 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 13, 2023 that:

SECTION 1: This Board does hereby determine and state the rate of millage to be levied for the Board of County Commissioners for each fund of the County budget for the 2023-2024 fiscal year as follows:

	Mills
General Fund	5.0352
Transportation	1.2000
Emergency Medical	0.2500
Environmental Lands	<u>0.2000</u>
	6.6852

SECTION 2: The millage to be levied pursuant to this Resolution, Section 1, is a 10.0% increase over the rolled-back rate of 6.0777 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 3: The Board does hereby determine and state the rate of millage to be levied for the Polk County Parks MSTU of the County budget for the 2023-2024 fiscal year as 0.5286.

SECTION 4: The millage to be levied pursuant to this Resolution, Section 3, is a 7.0% increase over the rolled-back rate of 0.4940 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 5: The Board does hereby determine and state the tentative rate of millage to be levied for the Polk County Library MSTU of the County budget for the 2023-2024 fiscal year as 0.1985.

SECTION 6: The millage to be levied pursuant to this Resolution, Section 5, is a 7.0% increase over the rolled-back rate of 0.1855 mills, computed pursuant to Section 200.065(1), Florida Statutes.

SECTION 7: The Board does hereby determine and state the rate of millage to be levied for the Polk County Rancho Bonito MSTU of the County budget for the 2023-2024 fiscal year as 9.1272.

SECTION 8: The tentative millage to be levied pursuant to this Resolution, Section 7 is a 2.1% increase over the rolled-back rate of 8.9432 mills, computed pursuant to Section 200.065(1), Florida Statutes.

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

RESOLUTION NO. 2023-119
Fiscal Year 2023-2024

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to adopt the Final Budget for the 2023-2024 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 13, 2023 that:

SECTION 1: The Board does hereby adopt the tentative budget for the Polk County Stormwater MSTU for fiscal year 2023-2024 totaling \$12,327,493, which is hereby filed with the Clerk.

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

RESOLUTION NO. 2023-120
Fiscal Year 2023-2024

WHEREAS, the Board of County Commissioners of Polk County, Florida finds it necessary as a requirement of law to adopt the Final Budget for the 2023-2024 fiscal year;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Polk County, Florida in open session duly assembled pursuant to notice on September 13, 2023 that:

SECTION 1: The Board does hereby adopt the final budget for the Polk County Parks MSTU for fiscal year 2023-2024 totaling \$40,765,548, which is hereby filed with the Clerk.

SECTION 2: The Board does hereby adopt the final budget for the Polk County Library MSTU for fiscal year 2023-2024 totaling \$8,897,956, which is hereby filed with the Clerk.

SECTION 3: The Board does hereby adopt the final budget for the Polk County Rancho Bonito MSTU for fiscal year 2023-2024 totaling \$65,870, which is hereby filed with the Clerk.

SECTION 4: This Board does hereby adopt the final budget of Polk County for the 2023-2024 fiscal year totaling \$2,547,803,259, which includes the Polk County Parks MSTU budget of \$40,765,548, the Polk County Library MSTU budget of \$8,897,956, the Polk County Stormwater MSTU budget of \$12,327,493, and the Polk County Rancho Bonito MSTU budget of \$65,870, the summary of which is attached hereto, and the full text of which is hereby filed with the Clerk.

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

FY 23/24 ADOPTED TENTATIVE BUDGET

FUND GROUP FUND DESCRIPTION		ADOPTED TENTATIVE FY 23/24
General Fund		
00100	General Fund	576,372,782
Special Revenue Funds		
10100	County Transportation Trust Fund	150,600,411
10150	Special Revenue Grants	78,864,981
12160	Tourism Tax Funds	37,691,991
12180	Lake And River Enhancement Trust Funds	3,818,832
12190	Fire Rescue Funds	70,860,150
12240	Impact Fees	142,966,593
14350	Emergency 911 Funds	5,920,890
14370	Hazardous Waste Funds	111,480
14390	Radio Communications Funds	5,004,265
14460	Local Provider Participation (Ord. No. 22-029)	37,485,000
14480	Polk County Florida Opioid Abatement Trust Fund	6,177,664
14490	Indigent Health Care Funds	163,244,765
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	110,855,767
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	6,445,002
14930	Leisure Services MSTU Funds	40,765,548
14950	Libraries MSTU Funds	8,897,956
14960	Rancho Bonito MSTU Fund	65,870
14970	Transportation Millage Fund	128,392,710
14980	Emergency Medical Millage Fund	42,401,703
14990	Law Enforcement Trust Funds	946,077
15010	Land Management Nonexpendable Trust Funds	37,881,231
15250	Eloise CRA Trust-Agency Funds	1,010,001
15290	Harden Parkway CRA Funds	1,611,139
15310	Building Funds	21,843,861
15350	Affordable Housing Assistance Trust Funds	15,321,155
15550	Hurricane Irma Fund	2,000,000
16000	Street Lighting Districts	3,459,347
18000	Stormwater MSTU	12,327,493
15650	Hurricane Ian Fund	32,250,000
Debt Service Funds		
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,380,915
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	3,749,566
23800	Promissory Note 2020A	4,875,325
24000	Promissory Revenue Note, Series 2020 C	10,713,242
Capital Funds		
30200	Drainage and Water Quality Fund	2,202,791
30800	General Capital Improvement Funds	115,448,455
31200	Environmental Land Acquisition Funds	10,942,871
31900	Northeast Polk Roadway Fund	800
Enterprise Funds		
41000	Solid Waste	233,068,542
42000	Utilities	238,218,293
43110	Rohr Home Fund	1,795,749
Internal Service Funds		
50100	Fleet Maintenance Funds	12,710,079
50300	Employee Health Insurance Fund	104,376,278
51500	Fleet Replacement Funds	35,792,169
52000	Information Technology Fund	18,933,520
Grand Total		2,547,803,259

FY 23/24 ADOPTED TENTATIVE BUDGET VERSUS FY 23/24 PROPOSED BUDGET

FUND GROUP FUND DESCRIPTION	ADOPTED FY 22/23	PROPOSED FY 23/24	ADOPTED TENTATIVE FY 23/24	VARIANCE FY 23/24
General Fund				
00100 General Fund	563,655,083	576,071,861	576,372,782	300,921
Special Revenue Funds				
10100 County Transportation Trust Fund	175,683,875	150,600,411	150,600,411	0
10150 Special Revenue Grants	60,099,198	78,025,682	78,864,981	839,299
12160 Tourism Tax Funds	38,479,568	37,691,991	37,691,991	0
12180 Lake And River Enhancement Trust Funds	3,820,670	3,818,832	3,818,832	0
12190 Fire Rescue Funds	63,603,197	70,860,150	70,860,150	0
12240 Impact Fees	139,928,930	144,501,593	142,966,593	(1,535,000)
14350 Emergency 911 Funds	4,963,899	5,920,890	5,920,890	0
14370 Hazardous Waste Funds	118,263	111,480	111,480	0
14390 Radio Communications Funds	4,769,179	5,004,265	5,004,265	0
14460 Local Provider Participation (Ord. No. 22-029)	40,000,000	37,485,000	37,485,000	0
14480 Polk County Florida Opioid Abatement Trust Fund	1,000,000	6,177,664	6,177,664	0
14490 Indigent Health Care Funds	137,786,508	163,244,765	163,244,765	0
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan	133,367,800	111,015,247	110,855,767	(159,480)
14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	9,794,913	6,445,002	6,445,002	0
14930 Leisure Services MSTU Funds	38,228,771	40,765,548	40,765,548	0
14950 Libraries MSTU Funds	7,645,393	8,897,956	8,897,956	0
14960 Rancho Bonito MSTU Fund	61,020	65,870	65,870	0
14970 Transportation Millage Fund	108,661,857	128,392,710	128,392,710	0
14980 Emergency Medical Millage Fund	31,541,213	40,681,888	42,401,703	1,719,815
14990 Law Enforcement Trust Funds	1,051,807	946,077	946,077	0
15010 Land Management Nonexpendable Trust Funds	40,274,252	37,881,231	37,881,231	0
15250 Eloise CRA Trust-Agency Funds	771,805	1,010,001	1,010,001	0
15290 Harden Parkway CRA Funds	1,519,283	1,611,139	1,611,139	0
15310 Building Funds	26,325,352	21,843,861	21,843,861	0
15350 Affordable Housing Assistance Trust Funds	10,057,559	15,321,155	15,321,155	0
15550 Hurricane Irma Fund	2,000,000	2,000,000	2,000,000	0
16000 Street Lighting Districts	3,245,017	3,459,347	3,459,347	0
18000 Stormwater MSTU	11,517,686	12,327,493	12,327,493	0
15650 Hurricane Ian Fund	-	-	32,250,000	32,250,000
Debt Service Funds				
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,324,165	9,380,915	9,380,915	0
23700 Public Fac Rev Note, S2015(Ref CFT 2006)	3,847,616	3,749,566	3,749,566	0
23800 Promissory Note 2020A	4,643,247	4,875,325	4,875,325	0
24000 Promissory Revenue Note, Series 2020 C	10,729,595	10,713,242	10,713,242	0
Capital Funds				
30200 Drainage and Water Quality Fund	2,007,587	2,202,791	2,202,791	0
30800 General Capital Improvement Funds	97,818,790	106,637,803	115,448,455	8,810,652
30900 2019 Capital Improvement Project Fund	496,398	-	-	0
31200 Environmental Land Acquisition Funds	2,854,777	10,942,871	10,942,871	0
31900 Northeast Polk Roadway Fund	-	800	800	0
Enterprise Funds				
41000 Solid Waste	237,254,376	233,068,542	233,068,542	0
42000 Utilities	244,135,708	238,218,293	238,218,293	0
43110 Rohr Home Fund	4,847,965	961,479	1,795,749	834,270
Internal Service Funds				
50100 Fleet Maintenance Funds	12,179,973	12,710,079	12,710,079	0
50300 Employee Health Insurance Fund	94,068,118	104,376,278	104,376,278	0
51500 Fleet Replacement Funds	34,966,166	35,792,169	35,792,169	0
52000 Information Technology Fund	16,940,544	18,933,520	18,933,520	0
Grand Total	2,436,087,123	2,504,742,782	2,547,803,259	43,060,477



Adopted Tentative Budget Summary FY 23/24

- Total budget for all funds from \$2.436 billion in FY 22/23 to \$2.548 billion in FY 23/24
 - Total General Fund from \$563.7 million in FY 22/23 to \$576.4 million in FY 23/24
 - BoCC Position Changes

BoCC positions added in FY 23/24 budget	7
BoCC positions eliminated in FY 23/24 budget	0
Rohr Home positions reclassified in FY 23/24 budget	24
Total net increased positions for FY 23/24 budget	7

- Property Values

Countywide Increase	15.86%
Unincorporated Increase	15.01%

- Millage Rates

- Countywide Millage Rate **6.6852**

General Fund	5.0352
Transportation	1.2000
Countywide Emergency Medical	0.2500
Environmental Lands	0.2000

- Unincorporated Millage Rate **0.8212**

Parks MSTU Millage Rate	0.5286
Library MSTU Millage Rate	0.1985
Stormwater MSTU Millage Rate	0.0941

- Total Countywide and Unincorporated MSTU Total **7.5064**

- Rancho Bonito MSTU **9.1272**

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 the budget, especially when planning and managing the Community Investment Projects (CIP). Ongoing close monitoring is essential to effectively manage financial pressures to meet service delivery expectations in this economic cycle.

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% over 2022. The steep increase in home values is due in large part to high demand by people moving to the County. New construction accounted for more than \$2.550 billion of the net increase.

The adopted tentative FY 23/24 balanced budget totals approximately \$2.548 billion, which represents a 4.6% increase over the prior fiscal year. Approximately 18.7% (\$476.2 million) of funds in the FY 23/24 adopted tentative budget are allocated to capital projects. The General Fund FY 23/24 adopted tentative budget totals \$576.4 million, which is an increase of \$12.7 million from the current adopted budget.

Taking into consideration the Board's strategic priorities, the goal was to submit a spending plan that delivers necessary services while minimizing ad valorem tax and fee increases for 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 employees that keeps County government as an attractive employment option.

Revenue projections for FY 23/24 show that many revenues have increased over the current year. Ad valorem (property taxes) are up approximately 16.0%, the Indigent Health Care Sales Surtax is 13.3% higher, sales tax and other tax revenues are 7.0% higher, and grant revenues have increased.

The budget includes:

- A second consecutive 3.0% 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 an opioid abatement program
- More than \$11 million of new funding for environmental lands acquisition and maintenance generated from the 2022 voter-approved 0.2000 millage increase

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
- 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 through 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
- Executing a strategy to relieve compression, giving employees merit/tenure-based moves up their pay grade for up to ten years of service

Step 4 of the compensation plan is included in the FY 23/24 adopted tentative budget, which will give all employees a 3% cost of living adjustment on October 1 and another 2% 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 employees.

Beginning July 1, 2023, there are only employer increases to FRS for the benefit of the workforce. Employer contribution rates are increasing to 13.57% for Regular class and to 32.67% for Special Risk class from current contribution rates of 11.91% and 27.83%, respectively. Increases in FRS contribution rates add an additional \$4.7 million recurring expense to this budget.

The adopted tentative budget is balanced using the Countywide millage rate of 6.6852 mills. The adopted rate will generate \$378.1 million in Countywide property taxes, a \$51.4 million (15.86%) increase over the current year. Unincorporated MSTUs will generate \$27.1 million in revenue for parks, libraries, and stormwater quality, a \$2.8 million (11.6%) increase over FY 22/23.

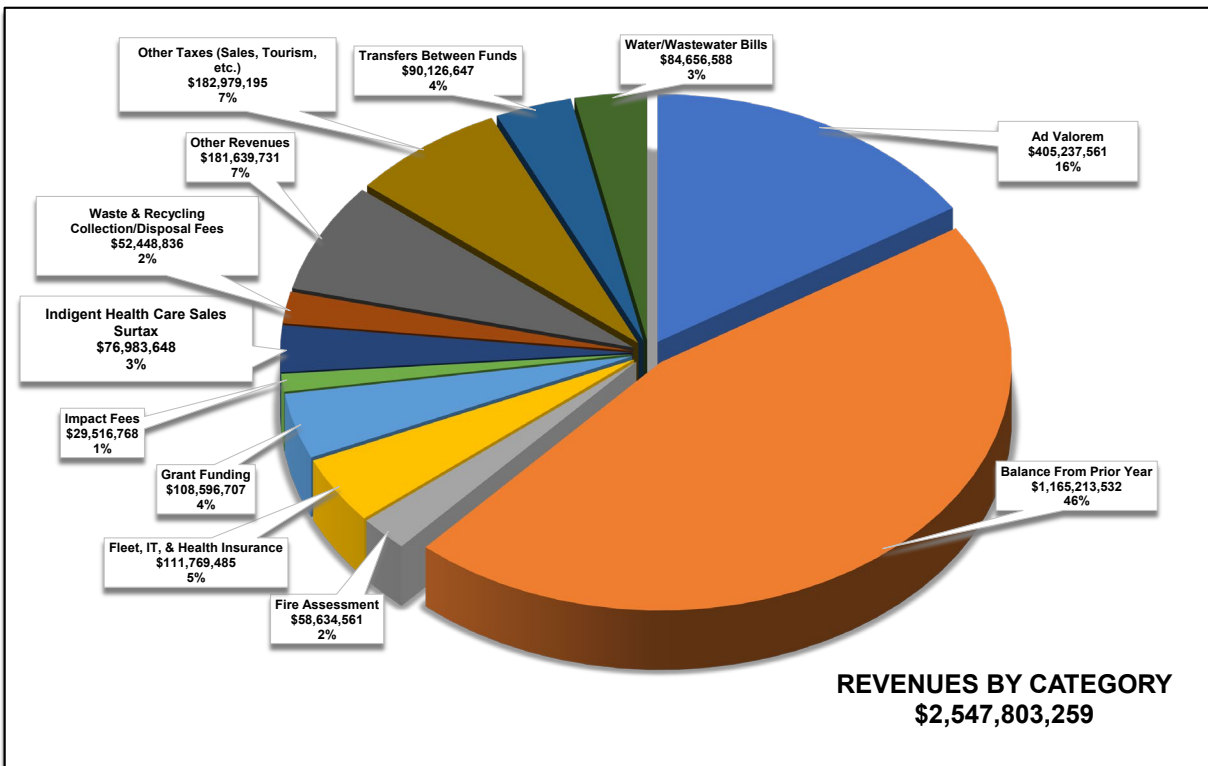
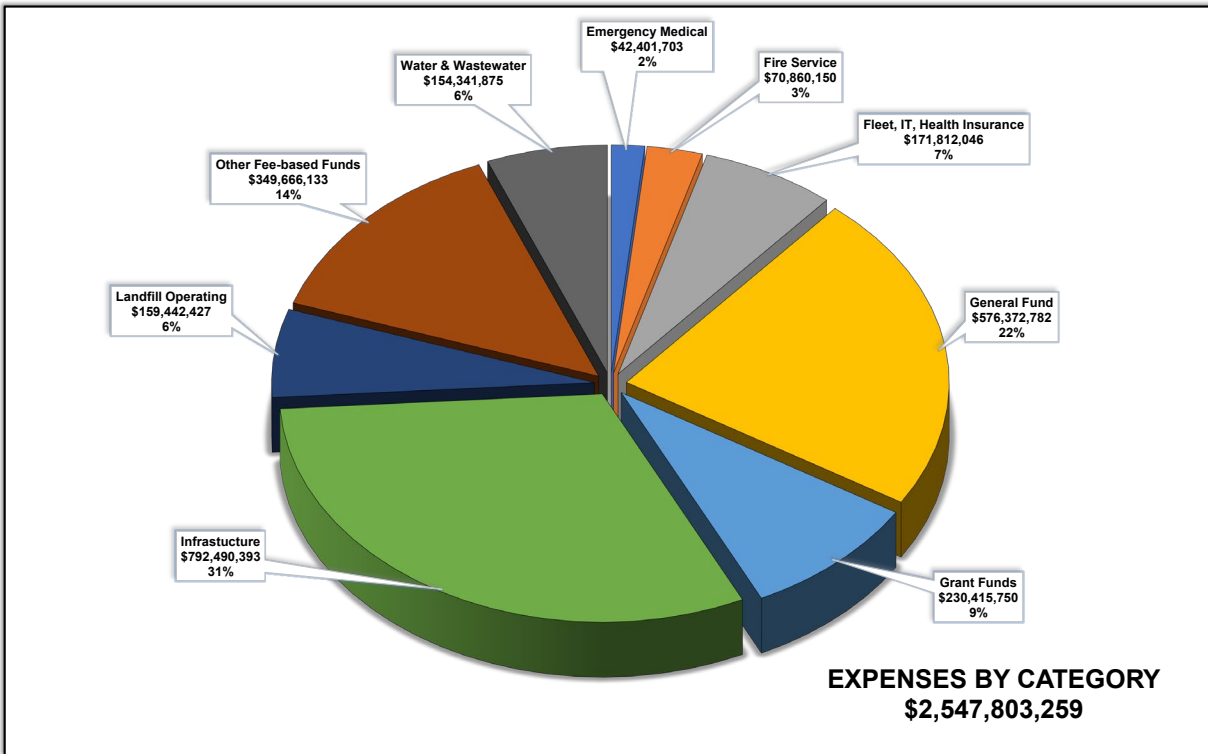
As directed by the Board in 2021 to help address inflationary impacts, the Fire Assessment continues to increase by 5.0% each year to address staffing and add the fire stations and apparatus needed to provide acceptable levels of service to the growing population in keeping with the County's commitment to public safety.

The Board reduced residents' 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 21/22 and including newly occupied dwellings, Waste and Recycling's revenue increases about \$6.3 million in FY 23/24. 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.

The adopted tentative rolling five-year CIP budget for FY 23/24-27/28 is \$1.226 billion. The adopted tentative Community Investment Program is \$476.2 million (FY 23/24 only):

Facilities Management	\$ 50,358,450
Fire Rescue	\$ 51,744,928
Information Technology	\$ 565,272
Natural Resources	
Environmental Lands	\$ 9,468,426
Water Resources	\$ 29,915,314
Parks	\$ 27,865,708
Roads and Drainage	\$ 213,465,801
Utilities	
Expansion	\$ 37,916,566
Renewal and Replacement	\$ 27,213,345
Waste and Recycling	\$ 27,182,244
Fleet Management	\$ 509,082

FY 23/24 Adopted Tentative Budget by Category



**NEW/ELIMINATED/RECLASSIFIED POSITIONS BY DIVISION
FY 23/24**

POSITIONS OVERVIEW SUMMARY

NEW POSITIONS

BOARD DIVISIONS

	<u>Position Number</u>	<u>Position Title</u>	<u>Estimated Annual Cost **</u>	<u>Rohr Home</u>	<u>Net Cost</u>	<u>No. of Positions</u>
Fire Rescue	4069	Paramedic 40 (Helping Hands)	\$109,838		\$109,838	1.0
	4070	Paramedic 40 (Helping Hands)	\$109,838		\$109,838	1.0
	4071	Firefighter - Driver Engineer 56	\$164,082		\$164,082	1.0
	4072	Firefighter - Driver Engineer 56	\$164,082		\$164,082	1.0
	4073	Firefighter - Driver Engineer 56	\$164,082		\$164,082	1.0
		SubTotal	\$711,922		\$711,922	5.0
Parks and Natural Resources	4074	Project Management Specialist	\$119,783		\$119,783	1.0
	4075	Senior Environmental Specialist	\$131,267		\$131,267	1.0
		SubTotal	\$251,050		\$251,050	2.0
NEW POSITIONS-TOTAL FUNDS			\$962,972		\$962,972	7.0

RECLASSIFIED ROHR HOME POSITIONS


Parks and Natural Resources	2015	Recreation Program Educator I	\$100,803	(\$68,286)	\$32,517	1.0
	2027	Environmental Specialist III	\$100,803	(\$69,243)	\$31,560	1.0
		SubTotal	\$201,606	(\$137,529)	\$64,077	2.0
Information Technology	3242	Personal Computer Installation Technician	\$84,738	(\$67,727)	\$17,011	1.0
		SubTotal	\$84,738	(\$67,727)	\$17,011	1.0
Fleet Management	2035	Fleet Technician III	\$103,493	(\$69,243)	\$34,250	1.0
	2036	Fleet Technician III	\$103,493	(\$69,243)	\$34,250	1.0
		SubTotal	\$206,986	(\$138,486)	\$68,500	2.0
Utilities	2039	Water Pollution Control (WPC) Operators III	\$122,353	(\$69,243)	\$53,110	1.0
	2048	Water Pollution Control (WPC) Operators III	\$122,353	(\$69,243)	\$53,110	1.0
	2084	Water Pollution Control (WPC) Operators III	\$122,353	(\$80,503)	\$41,850	1.0
	2710	Water Pollution Control (WPC) Operators III	\$122,353	(\$66,153)	\$56,200	1.0
	2711	Environmental Regulatory Professional	\$131,267	(\$101,640)	\$29,627	1.0
	2768	Meter Maintenance & CCC Technician III	\$96,473	(\$69,243)	\$27,230	1.0
	2803	Asset Management Specialist	\$106,906	(\$101,640)	\$5,266	1.0
		SubTotal	\$824,058	(\$557,665)	\$266,393	7.0
Waste and Recycling	2001	Residential Curbside Collection Specialist	\$106,906	(\$78,021)	\$28,885	1.0
	2002	Residential Curbside Collection Specialist	\$106,906	(\$78,021)	\$28,885	1.0
	2003	Residential Curbside Collection Specialist	\$106,906	(\$101,640)	\$5,266	1.0
	2008	Residential Curbside Collection Specialist	\$106,906	(\$69,243)	\$37,663	1.0
	2010	Residential Curbside Collection Specialist	\$106,906	(\$67,727)	\$39,179	1.0
	2043	Residential Curbside Collection Specialist	\$106,906	(\$49,381)	\$57,525	1.0
	1992	Residential Cart Delivery Specialist	\$86,640	(\$126,513)	(\$39,873)	1.0
	2019	Environmental Compliance Worker I	\$98,062	(\$69,243)	\$28,819	1.0
	2020	Environmental Compliance Worker I	\$98,062	(\$69,243)	\$28,819	1.0
	2021	Environmental Compliance Worker I	\$98,062	(\$69,243)	\$28,819	1.0
	2023	Environmental Compliance Worker I	\$98,062	(\$69,243)	\$28,819	1.0
	1994	Residential Collections Route Supervisor	\$136,258	(\$111,269)	\$24,989	1.0
		SubTotal	\$1,256,582	(\$958,787)	\$297,795	12.0
RECLASSIFIED POSITIONS-TOTAL FUNDS			\$2,573,970	(\$1,860,194)	\$713,776	24.0
TOTAL ALL FUNDS			\$3,536,942	(\$1,860,194)	\$1,676,748	31.0

** Note: Estimated salary and benefits cost FY 23/24

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



September 11, 2023

TO: Board of County Commissioners
FROM: Bill Beasley, County Manager 
SUBJECT: FY2023 - 2024 Compensation Plan and Benefit Change

Effective October 2, 2023, the pay plan will increase three percent (3.0%), resulting in a 3.0% pay increase for Board employees. Additionally, employees will receive a two percent (2.0%) tenure increase on or around their anniversary date. Part-time temporary employees will also receive a 3.0% pay increase effective October 2, 2023, and 2.0% tenure increase on or around their anniversary date, as other Board employees.

The Compensation Plan complies with the new legislatively mandated increase from the Agency for Health Care Administration, which requires that employees who provide direct care services to Medicaid recipients be paid a minimum wage of \$15 per hour. This applies to all positions in the Rohr Home and many of the positions in Fire Rescue, including Paramedics, Emergency Medical Technicians, and Firefighter Emergency Medical Technicians.

Negotiations are currently underway for employees represented by unions under Collective Bargaining Agreements. It is anticipated that these negotiations may result in represented employees also being eligible to receive the total five percent (5%) pay increase, although we will not know for sure until the negotiations conclude.

Employees will have their compensation defined as follows:

2023 - 2024 Compensation Plan

General Board Employees

- 3.0% pay increase effective October 2, 2023, and 2.0% tenure increase around their anniversary date
- Career ladder increases for employees obtaining relevant licenses and/or certifications

Firefighters and Battalion Chiefs

- 3.0% pay increase (plus step), effective the first full pay period in October 2023, and 2.0% tenure increase around their anniversary date, tentatively, depending on union negotiations
- Career ladder increases for positions listed in the Career Ladder Group below, depending on union negotiations

FY2023 - 2024 Compensation Plan and Benefit Change (continued)

Federation of Public Employees Union (Blue Collar)

- 3.0% pay increase, effective October 2, 2023, and 2.0% tenure increase around their anniversary date, tentatively, depending on union negotiations
- Career ladder increases for positions listed in the Career Ladder Group below, depending on union negotiations

Emergency Medical Technicians and Paramedics

- 3.0% pay increase, effective October 2, 2023, and 2.0% tenure increase around their anniversary date, tentatively, depending on union negotiations
- Career ladder increases for positions listed in the Career Ladder Group below, depending on union negotiations

2023 - 2024 Compensation Plan Implementation Rules and Procedures

Employees will not be placed above Maximum Salary of Paygrade

- Anyone who is over the maximum will receive a lump sum payment of up to 5.0% (3.0% pay increase and 2% tenure increase)

3.0% pay increase and 2% tenure increase Added on Base Rate, Without Incentives

- After 3.0% increase and 2% tenure increase has been added to base rate, incentives will then be added back into employee's current rate
- No adjustment shall increase employee's base rate beyond the maximum of their paygrade

Employees on Performance Improvement Probation

- No pay increase or lump sum until removed from Performance Improvement Probation
- Upon successful reinstatement to regular employment, will receive a 3.0% pay increase/eligible lump sum payment and 2% tenure increase beginning the first full pay period following removal from probation (increase will not be retroactive to October 2nd or to the employee's hire date anniversary)

Employees on Workers' Compensation or Leave of Absence

- No pay increase or lump sum payment until return to regular employment status
- Upon return to regular employment status, will receive a 3.0% pay increase/eligible lump sum payment and 2% tenure increase beginning the pay period they return to work (increase will not be retroactive to October 2nd or to the employee's hire date anniversary)

Career Ladder Promotions

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

FY2023 - 2024 Compensation Plan and Benefit Change (continued)

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

*Public Employee Union position

**International Association of Firefighters Union position



Sheriff Grady Judd

Polk County

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September 6, 2023

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

Dear Ms. Johnson:

Below is the summary of the Sheriff's proposed budget for the fiscal year 2023-2024.

Law Enforcement		
Personnel Services	\$124,272,707	83.76%
Operating	\$18,621,240	12.55%
Capital	\$5,467,220	3.69%
Total Law Enforcement Fund	\$148,361,167	100.00%
Detention		
Personnel Services	\$57,021,061	73.45%
Operating	\$20,133,778	25.93%
Capital	\$479,340	0.62%
Total Detention Fund	\$77,634,179	100.00%
Court Security		
Personnel Services	\$7,538,000	77.99%
Operating	\$2,068,998	21.40%
Capital	\$59,343	0.61%
Total Court Security Fund	\$9,666,341	100.00%
SUB TOTAL		
Personnel Services	\$188,831,768	80.13%
Operating	\$40,824,016	17.32%
Capital	\$6,005,903	2.55%
TOTAL GENERAL FUND BUDGET REQUEST	\$235,661,687	100.00%

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

Description		2024 Budget Request
Unclaimed Evidence Trust Fund	FS 705	\$ 150,000
Law Enforcement Education	FS 938.15	\$ 75,000
Domestic Violence Training	FS 938.08	\$ 20,000
Impound Animal Fees Fund	FS 588	\$ 5,000
Training Funds (Article V)	FS 938	\$ 140,000
Animal Control Education	Polk Co Ord Chap 4 Art II Sec 4-26	\$ 10,000
Law Enforcement Trust Fund	FS 932	\$ 420,000
Crime Prevention	FS 775.08	\$ 180,000
Environmental Deputies	Cleanup Fund	\$ 342,069
TOTAL		\$ 1,342,069

Thank you for all your assistance throughout this process.

Sincerely,

Saba Rahmani

Saba Rahmani, Director
Fiscal Services Division

SR/sp

POLK COUNTY BOARD OF COUNTY COMMISSIONERS **BUDGET FOR FY 23/24**
As Prescribed by Section 129.01(2)(b), Florida Statutes

Fund	Total Budget	Appropriation		Revenues	
		County Wide	Non-County Wide	County Wide	Non-County Wide
00100 General Fund	\$ 576,372,782	\$ 454,777,695	\$ 121,595,087	\$ 430,137,781	\$ 146,235,001
10100 County Transportation Trust Fund	\$ 150,600,411	\$ 11,861,087	\$ 138,739,324	\$ 11,861,087	\$ 138,739,324
10150 Special Revenue Grants	\$ 78,864,981	\$ 26,167,046	\$ 52,697,935	\$ 26,167,046	\$ 52,697,935
12160 Tourism Tax Funds	\$ 37,691,991	\$ 37,691,991	-	\$ 37,691,991	\$ -
12180 Lake And River Enhancement Trust Funds	\$ 3,818,832	\$ 3,818,832	-	\$ 3,818,832	\$ -
12190 Fire Rescue Funds	\$ 70,860,150	\$ -	\$ 70,860,150	\$ -	\$ 70,860,150
12240 Impact Fees	\$ 142,966,593	\$ 117,019,742	\$ 25,946,851	\$ 117,019,742	\$ 25,946,851
14350 Emergency 911 Funds	\$ 5,920,890	\$ 5,920,890	-	\$ 5,920,890	\$ -
14370 Hazardous Waste Funds	\$ 111,480	\$ 111,480	-	\$ 111,480	\$ -
14390 Radio Communications Funds	\$ 5,004,265	\$ 5,004,265	-	\$ 5,004,265	\$ -
14460 Local Provider Participation (Ord. No. 22-029)	\$ 37,485,000	\$ 37,485,000	-	\$ 37,485,000	\$ -
14480 Polk County Florida Opioid Abatement Trust Fund	\$ 6,177,664	\$ 6,177,664	-	\$ 6,177,664	\$ -
14490 Indigent Health Care Funds	\$ 163,244,765	\$ 163,244,765	-	\$ 163,244,765	\$ -
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan	\$ 110,855,767	\$ 110,855,767	-	\$ 110,855,767	\$ -
14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	\$ 6,445,002	\$ 6,445,002	-	\$ 6,445,002	\$ -
14930 Leisure Services MSTU Funds	\$ 40,765,548	\$ 4,628,419	\$ 36,137,129	\$ 4,628,419	\$ 36,137,129
14950 Libraries MSTU Funds	\$ 8,897,956	\$ -	\$ 8,897,956	\$ -	\$ 8,897,956
14960 Rancho Bonito MSTU Fund	\$ 65,870	\$ -	\$ 65,870	\$ -	\$ 65,870
14970 Transportation Millage Fund	\$ 128,392,710	\$ 128,392,710	-	\$ 128,392,710	\$ -
14980 Emergency Medical Millage Fund	\$ 42,401,703	\$ 42,401,703	-	\$ 42,401,703	\$ -
14990 Law Enforcement Trust Funds	\$ 946,077	\$ 449,662	\$ 496,415	\$ 449,662	\$ 496,415
15010 Land Management Nonexpendable Trust Funds	\$ 37,881,231	\$ 37,881,231	-	\$ 37,881,231	\$ -
15250 Eloise CRA Trust-Agency Funds	\$ 1,010,001	\$ -	\$ 1,010,001	\$ -	\$ 1,010,001
15290 Harden Parkway CRA Funds	\$ 1,611,139	\$ -	\$ 1,611,139	\$ -	\$ 1,611,139
15310 Building Funds	\$ 21,843,861	\$ -	\$ 21,843,861	\$ -	\$ 21,843,861
15350 Affordable Housing Assistance Trust Funds	\$ 15,321,155	\$ 15,321,155	-	\$ 15,321,155	\$ -
15550 Hurricane Irma Fund	\$ 2,000,000	\$ 2,000,000	-	\$ 2,000,000	\$ -
15650 Hurricane Ian Fund	\$ 32,250,000	\$ 32,250,000	-	\$ 32,250,000	\$ -
16000 Street Lighting Districts	\$ 3,459,347	\$ -	\$ 3,459,347	\$ -	\$ 3,459,347
18000 Stormwater MSTU	\$ 12,327,493	\$ -	\$ 12,327,493	\$ -	\$ 12,327,493
23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	\$ 9,380,915	\$ 9,380,915	-	\$ 9,380,915	\$ -
23700 Public Fac Rev Note, S2015(Ref CFT 2006)	\$ 3,749,566	\$ -	\$ 3,749,566	\$ -	\$ 3,749,566

POLK COUNTY BOARD OF COUNTY COMMISSIONERS **BUDGET FOR FY 23/24**
As Prescribed by Section 129.01(2)(b), Florida Statutes

Fund	Total Budget	Appropriation		Revenues	
		County Wide	Non-County Wide	County Wide	Non-County Wide
23800	\$ 4,875,325	\$ 4,875,325	\$ -	\$ 4,875,325	\$ -
24000	\$ 10,713,242	\$ -	\$ 10,713,242	\$ -	\$ 10,713,242
30200	\$ 2,202,791	\$ -	\$ 2,202,791	\$ -	\$ 2,202,791
30800	\$ 115,448,455	\$ 115,448,455	\$ -	\$ 115,448,455	\$ -
31200	\$ 10,942,871	\$ 10,942,871	\$ -	\$ 10,942,871	\$ -
31900	\$ 800	\$ -	\$ 800	\$ -	\$ 800
41010	\$ 111,453,514	\$ 111,453,514	\$ -	\$ 111,453,514	\$ -
41110	\$ 73,626,115	\$ 73,626,115	\$ -	\$ 73,626,115	\$ -
41210	\$ 47,988,913	\$ -	\$ 47,988,913	\$ -	\$ 47,988,913
42010	\$ 154,341,875	\$ -	\$ 154,341,875	\$ -	\$ 154,341,875
42110	\$ 83,876,418	\$ -	\$ 83,876,418	\$ -	\$ 83,876,418
43110	\$ 1,795,749	\$ 1,795,749	\$ -	\$ 1,795,749	\$ -
50100	\$ 12,710,079	\$ 11,432,225	\$ 1,277,854	\$ 11,432,225	\$ 1,277,854
50300	\$ 104,376,278	\$ 104,376,278	\$ -	\$ 104,376,278	\$ -
51500	\$ 35,792,169	\$ 35,792,169	\$ -	\$ 35,792,169	\$ -
52000	\$ 18,933,520	\$ 18,933,520	\$ -	\$ 18,933,520	\$ -
TOTAL	\$ 2,547,803,259	\$ 1,747,963,242	\$ 799,840,017	\$ 1,723,323,328	\$ 824,479,931

ADOPTED TENTATIVE FY 23/24 BUDGET

FUND	DESCRIPTION	ADOPTED FY 22/23	ADOPTED TENTATIVE FY 23/24	VARIANCE	EXPLANATION
GENERAL FUND					
00100	GENERAL FUND 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.	563,655,083	576,372,782	12,717,699	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 Most Transportation Trust Fund revenue is generated through gas taxes and used for transportation operations and roadway maintenance.	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 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.	60,099,198	78,864,981	18,765,783	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 \$8.7 million for Parks and Natural Resources with a primary focus on the Peace Creek Canal project. The Roads and Drainage Division accounts for \$6.1 million for various projects such as Northridge Trail and Thompson Nursery Road. The remaining \$3.9 million increase is a compilation of Public Safety and Support/Human Services project related items.
12160	TOURISM TAX 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.	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.
12180	LAKE & RIVER ENHANCEMENT TRUST FUNDS 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.	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 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.	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.

FUND	DESCRIPTION	ADOPTED FY 22/23	ADOPTED TENTATIVE FY 23/24	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
	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	142,966,593	3,037,663	The County is currently on the third phase of its implementation of the new impact fee schedule which became effective January 1, 2023.
12240					
	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.
14350					
	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.
14370					
	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.
14390					
	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, and the decrease in FY 23/24 reflects the latest contracted revenue contribution.
14460					

FUND	DESCRIPTION	ADOPTED FY 22/23	ADOPTED TENTATIVE FY 23/24	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
	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, and the increase in FY 23/24 reflects the latest contracted revenue contribution.
14480					
	INDIGENT HEALTH CARE FUND <i>This fund was established to provide extended healthcare services to low-income residents. This revenue is 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.
14490					
	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	110,855,767	(22,512,033)	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.
14500					
	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.
14850					
	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.
14930					
	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.
14950					
	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.
14960					
	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.
14970					

FUND	DESCRIPTION	ADOPTED FY 22/23	ADOPTED TENTATIVE FY 23/24	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
	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	42,401,703	10,860,490	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.
14980					
	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.
14990					
	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.
15010					
	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.
15250					
	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.
15290					
	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.
15310					
	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.
15350					

FUND	DESCRIPTION	ADOPTED FY 22/23	ADOPTED TENTATIVE FY 23/24	VARIANCE	EXPLANATION
SPECIAL REVENUE FUNDS (continued)					
	HURRICANE IRMA FUND				
15550	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.	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.
15650	HURRICANE IAN FUND The fund was established in FY 22/23 to track Countywide expenditures resulting from Hurricane Ian damages. This fund collects revenue from State and Federal agencies for recovery costs.	0	32,250,000	32,250,000	Hurricane Ian recovery for damages (primarily debris) from Federal and State agencies with local match.
16000	STREET LIGHTING DISTRICTS 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.	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 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.	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 Stormwater Technical Advisory Committee continues to address permit requirements and priorities for Stormwater projects necessary for compliance with NPDES permit requirements.
DEBT SERVICE FUNDS					
23500	PUBLIC FACILITIES REV BONDS (\$2014) The proceeds of this issue refunded the Public Facilities Rev Bond 2005 to reduce principal and interest payments for the County.	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) This debt fund was established through a refunding of the Constitutional Fuel Tax Bond, Series 2006, Fund 21600.	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 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.	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 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.	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	ADOPTED TENTATIVE FY 23/24	VARIANCE	EXPLANATION
CAPITAL FUNDS					
	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	115,448,455	17,629,665	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 November 2022 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.
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.

FUND	DESCRIPTION	ADOPTED FY 22/23	ADOPTED TENTATIVE FY 23/24	VARIANCE	EXPLANATION
ENTERPRISE FUNDS (continued)					
42010	UTILITIES OPERATING FUND These funds were established to provide water and sewer services in certain unincorporated areas of Polk County.	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 Revenue is generated from water and wastewater connection fees to fund capital expansion projects.	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 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	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 This fund was established to provide skilled long-term nursing care for needy residents.	4,847,965	1,795,749	(3,052,216)	Occupancy levels for the Rohr Home continue to decline, which is reflected in the decrease in revenue. Only six months of operating revenue has been included due to anticipation of the sale of the Rohr Home.
INTERNAL SERVICE FUNDS					
50100	FLEET MAINTENANCE FUND 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).	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 This fund was established to provide health benefits to County employees and their dependents through the County's Self-Insurance Program.	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 This fund was established to provide funding for the replacement of aging vehicles and equipment.	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 This fund was established to provide open accountability related to costs associated with providing telecommunication and computer services to County divisions.	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	\$ 2,547,803,259	\$ 111,716,136	

RESERVES: DESCRIPTIONS AND GENERAL FUND RESERVES

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

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

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

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

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

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

General Fund Reserves

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

FY 23/24 General Fund Reserves

Reserve	Amount
Aircraft for Sheriff	2,501,954
Budget Stabilization	41,144,192
Contingencies	7,788,700
Economic Development	2,316,615
Mitigation Match	1,878,236
MSBU & Assessment	25,478
Self-Insurance Claims	6,380,000
State Attorney Computer Project	0
Tax Collector-Contingencies	2,081,848
Tax Collector-Debt Service	2,533,345
Total	66,650,368

RESERVES BY FUND

		Budget FY 22/23	Budget 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 - 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
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
5998300	Reserves - Budget Stabilization	34,552,214	41,144,192	60,960,396
Total Funds :		56,331,524	66,650,368	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	88,446,305	84,742,639
Total Funds:		81,027,556	90,620,476	86,664,406
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	5,104,351	11,363,224
Total Funds:		6,100,000	7,204,351	13,463,224
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	88,181,245	54,433,379
Total Funds:		88,839,920	88,181,245	54,433,379
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	33,703,926	13,489,651
5998330 Reserves - Health Plans Statutory Reserves	2,847,724	2,586,679	2,290,408
Total Funds:	59,900,961	55,110,082	32,595,037
14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan			
5998140 Reserves - Future Capital Expansion	35,740,990	18,726,082	10,103,751
Total Funds:	35,740,990	18,726,082	10,103,751
14930 Leisure Services MSTU Funds			
5998010 Reserves - Cash Balance Forward	3,031,661	1,596,024	1,970,224
5998020 Reserves - Contingencies	2,000,000	2,000,000	2,000,000
5998140 Reserves - Future Capital Expansion	2,201,924	2,470,548	5,057,336
Total Funds:	7,233,585	6,066,572	9,027,560
14950 Libraries MSTU Funds			
5998010 Reserves - Cash Balance Forward	1,376,171	1,601,632	1,832,927
5998020 Reserves - Contingencies	619,431	872,000	997,927
Total Funds:	1,995,602	2,473,632	2,830,854
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
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	15,494,708	17,807,395
Total Funds:	9,968,389	15,494,708	17,807,395
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	37,011,996
Total Funds:	38,120,513	35,107,866	37,391,595
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:		<u>419,587</u>	<u>1,742,791</u>	<u>1,051,620</u>
30800 General Capital Improvement Funds				
5998140	Reserves - Future Capital Expansion	18,098,873	23,683,844	26,242,342
Total Funds:		<u>18,098,873</u>	<u>23,683,844</u>	<u>26,242,342</u>
31200 Environmental Land Acquisition Funds				
5998140	Reserves - Future Capital Expansion	904,540	1,537,460	2,325,137
Total Funds:		<u>904,540</u>	<u>1,537,460</u>	<u>2,325,137</u>
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:		<u>80,197,740</u>	<u>73,979,978</u>	<u>81,157,485</u>
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:		<u>79,785,044</u>	<u>73,378,914</u>	<u>75,059,039</u>
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:		<u>8,471,520</u>	<u>10,761,555</u>	<u>9,017,625</u>
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	30,101,775	21,281,352
Total Funds:		<u>38,885,953</u>	<u>31,306,954</u>	<u>22,486,531</u>
42110 Utilities Capital Expansion Funds				
5998140	Reserves - Future Capital Expansion	52,264,741	60,604,067	35,705,502
Total Funds:		<u>52,264,741</u>	<u>60,604,067</u>	<u>35,705,502</u>
42432 Utilities Bonds				
5998140	Reserves - Future Capital Expansion	5,703,204	0	0
Total Funds:		<u>5,703,204</u>	<u>0</u>	<u>0</u>
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:		<u>2,799,587</u>	<u>838,270</u>	<u>1,748,615</u>
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:		<u>17,510,596</u>	<u>27,421,420</u>	<u>28,752,853</u>
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:		<u>22,112,793</u>	<u>25,845,864</u>	<u>33,116,763</u>
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:		<u>1,635,842</u>	<u>1,175,348</u>	<u>1,216,343</u>
		722,288,329	702,241,116	652,817,801
Grand Total :		778,619,853	768,891,484	744,325,016

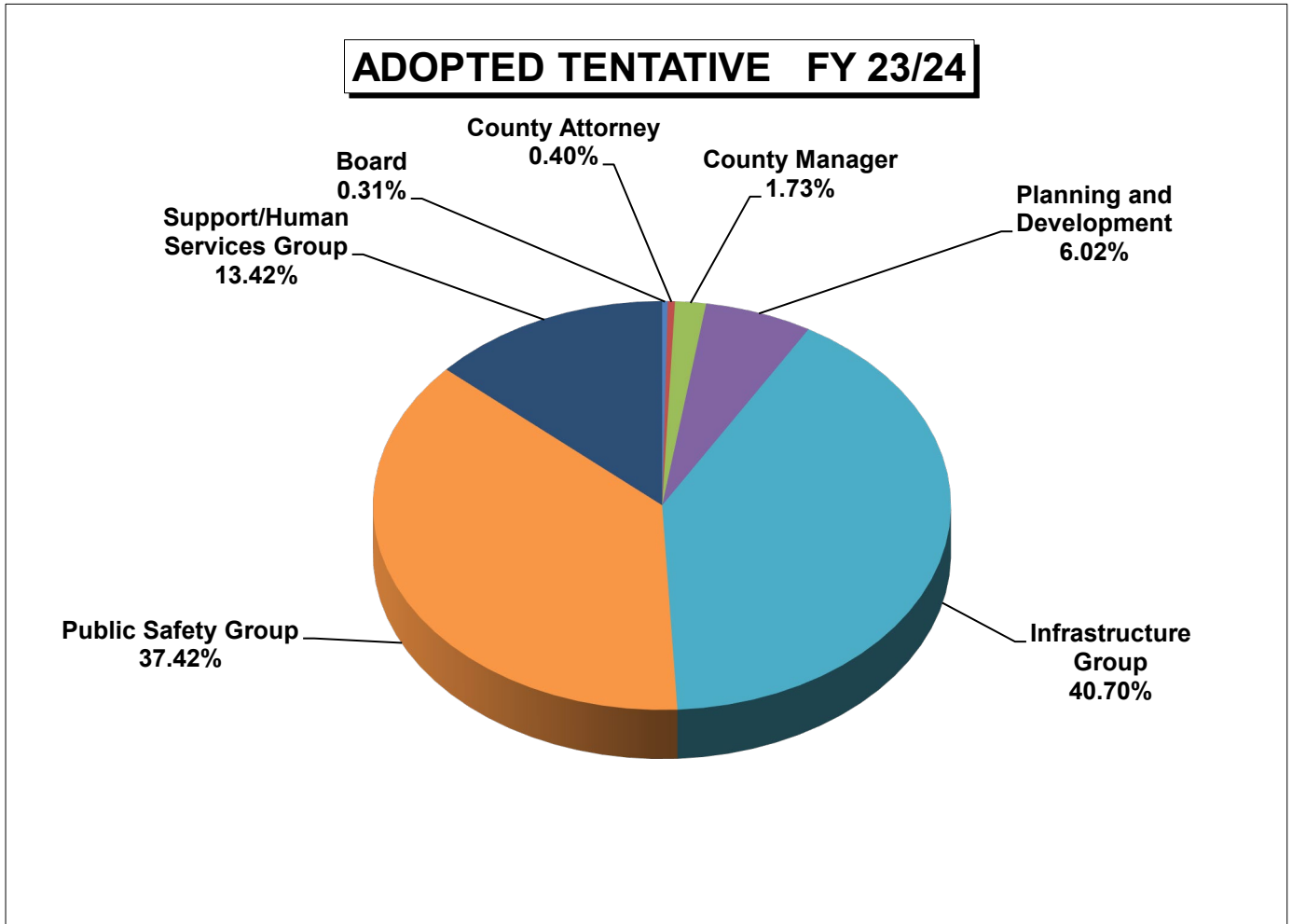
Reserves are portions of the budget the County does not plan to spend in the current year. Reserves are used not only to balance the County's budget; they are used as emergency funds. Emergency can be defined as a revenue shortfall or unanticipated expenditures for natural disasters, such as hurricane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

Major Fund Expenditure by Category Adopted FY 22/23 to Adopted Tentative FY 23/24						
Fund	Description	ADOPTED BUDGET FY 22/23	ADOPTED TENTATIVE BUDGET FY 23/24	\$ INCREASE/ DECREASE FROM FY 22/23	% INCREASE/ DECREASE FROM FY 22/23	% OF TOTAL FY 23/24
General Fund						
00100	General Fund	563,655,083	576,372,782	12,717,699	2.26%	22.62%
Special Revenue Funds						
10100	County Transportation Trust Fund	175,683,875	150,600,411	(25,083,464)	-14.28%	5.91%
10150	Special Revenue Grants	60,099,198	78,864,981	18,765,783	31.22%	3.10%
12160	Tourism Tax Funds	38,479,568	37,691,991	(787,577)	-2.05%	1.48%
12180	Lake And River Enhancement Trust Funds	3,820,670	3,818,832	(1,838)	-0.05%	0.15%
12190	Fire Rescue Funds	63,603,197	70,860,150	7,256,953	11.41%	2.78%
12240	Impact Fees	139,928,930	142,966,593	3,037,663	2.17%	5.61%
14350	Emergency 911 Funds	4,963,899	5,920,890	956,991	19.28%	0.23%
14370	Hazardous Waste Funds	118,263	111,480	(6,783)	-5.74%	0.00%
14390	Radio Communications Funds	4,769,179	5,004,265	235,086	4.93%	0.20%
14460	Local Provider Participation (Ord. No. 22-029)	40,000,000	37,485,000	(2,515,000)	-6.29%	1.47%
14480	Polk County Florida Opioid Abatement Trust Fund	1,000,000	6,177,664	5,177,664	517.77%	0.24%
14490	Indigent Health Care Funds	137,786,508	163,244,765	25,458,257	18.48%	6.41%
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	133,367,800	110,855,767	(22,512,033)	-16.88%	4.35%
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	9,794,913	6,445,002	(3,349,911)	-34.20%	0.25%
14930	Leisure Services MSTU Funds	38,228,771	40,765,548	2,536,777	6.64%	1.60%
14950	Libraries MSTU Funds	7,645,393	8,897,956	1,252,563	16.38%	0.35%
14960	Rancho Bonito MSTU Fund	61,020	65,870	4,850	7.95%	0.00%
14970	Transportation (1 Mill) Fund	108,661,857	128,392,710	19,730,853	18.16%	5.04%
14980	Emergency Medical Millage Fund	31,541,213	42,401,703	10,860,490	34.43%	1.66%
14990	Law Enforcement Trust Funds	1,051,807	946,077	(105,730)	-10.05%	0.04%
15010	Land Management Nonexpendable Trust Funds	40,274,252	37,881,231	(2,393,021)	-5.94%	1.49%
15250	Eloise CRA Trust-Agency Funds	771,805	1,010,001	238,196	30.86%	0.04%
15290	Harden Parkway CRA Funds	1,519,283	1,611,139	91,856	6.05%	0.06%
15310	Building Funds	26,325,352	21,843,861	(4,481,491)	-17.02%	0.86%
15350	Affordable Housing Assistance Trust Funds	10,057,559	15,321,155	5,263,596	52.33%	0.60%
15550	Hurricane Irma Fund	2,000,000	2,000,000	0	0.00%	0.08%
16000	Street Lighting Districts	3,245,017	3,459,347	214,330	6.60%	0.14%
18000	Stormwater MSTU	11,517,686	12,327,493	809,807	7.03%	0.49%
15650	Hurricane Ian Fund	0	32,250,000	32,250,000	100.00%	1.27%
Debt Service Funds						
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,324,165	9,380,915	56,750	0.61%	0.37%
23700	Public Facilities Rev Ref Note, Series 2015(Ref CFT 2006)	3,847,616	3,749,566	(98,050)	-2.55%	0.15%
23800	Promissory Note 2020A	4,643,247	4,875,325	232,078	5.00%	0.19%
24000	Promissory Revenue Note, Series 2020 C	10,729,595	10,713,242	(16,353)	-0.15%	0.42%
Capital Funds						
30200	Drainage and Water Quality Fund	2,007,587	2,202,791	195,204	9.72%	0.09%
30800	General Capital Improvement Funds	97,818,790	115,448,455	17,629,665	18.02%	4.53%
30900	2019 Capital Improvement Project Fund	496,398	0	(496,398)	-100.00%	0.00%
31200	Environmental Land Acquisition Funds	2,854,777	10,942,871	8,088,094	283.32%	0.43%
31900	Northeast Polk Roadway Fund	0	800	800	100.00%	0.00%
Enterprise Funds						
41010	Solid Waste Funds	114,303,897	111,453,514	(2,850,383)	-2.49%	4.37%
41110	Landfill Closure Funds	80,022,828	73,626,115	(6,396,713)	-7.99%	2.89%
41210	Universal Solid Waste Collection Funds	42,927,651	47,988,913	5,061,262	11.79%	1.88%
42010	Utilities Operating Funds	157,333,354	154,341,875	(2,991,479)	-1.90%	6.06%
42110	Utilities Capital Expansion Funds	76,860,910	83,876,418	7,015,508	9.13%	3.29%
42432	Utilities Bonds	9,941,444	0	(9,941,444)	-100.00%	0.00%
43110	Rohr Home Fund	4,847,965	1,795,749	(3,052,216)	-62.96%	0.07%
Internal Service Funds						
50100	Fleet Maintenance Funds	12,179,973	12,710,079	530,106	4.35%	0.50%
50300	Employee Health Insurance Fund	94,068,118	104,376,278	10,308,160	10.96%	4.10%
51500	Fleet Replacement Funds	34,966,166	35,792,169	826,003	2.36%	1.40%
52000	Information Technology Fund	16,940,544	18,933,520	1,992,976	11.76%	0.74%
GRAND TOTAL		2,436,087,123	2,547,803,259	111,716,136	4.59%	100.00%
Major Fund Expenditure Summary						
MAJOR FUND CATEGORY		ADOPTED BUDGET FY 22/23	ADOPTED TENTATIVE BUDGET FY 23/24	\$ INCREASE/ DECREASE FROM FY 22/23	% INCREASE/ DECREASE FROM FY 22/23	% OF TOTAL FY 23/24
Infrastructure		774,859,564	792,490,393	17,630,829	2.28%	31.10%
General Fund		563,655,083	576,372,782	12,717,699	2.26%	22.62%
Other Fee Based Funds		324,446,452	349,666,133	25,219,681	7.77%	13.73%
Landfill Operating		157,231,548	159,442,427	2,210,879	1.41%	6.27%
Water & Wastewater		157,333,354	154,341,875	(2,991,479)	-1.90%	6.06%
Fleet, IT, Health Insurance		158,154,801	171,812,046	13,657,245	8.64%	6.74%
Grant Funds		205,261,911	230,415,750	25,153,839	12.25%	9.04%
Fire Service		63,603,197	70,860,150	7,256,953	11.41%	2.78%
Emergency Medical Millage Fund		31,541,213	42,401,703	10,860,490	34.43%	1.66%
GRAND TOTAL		2,436,087,123	2,547,803,259	111,716,136	4.59%	100.00%

SCHEDULE OF EMPLOYEES

ALLOCATED POSITIONS BY BOARD FUNCTIONAL UNITS

	Ending FY 20/21	Ending FY 21/22	Ending FY 22/23	Adopted Tentative 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	Adopted Tentative 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 reclassified 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
- (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

ALLOCATED POSITIONS BY BOARD DIVISIONS

- 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	Adopted Tentative 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 reclassified 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 March 31, 2024.

In FY 22/23 the following divisions reclassified 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 RECLASSIFIED FROM THE ROHR HOME

General Fund

- Indigent Health Care reclassified: one Inmate Medical - Claims Analyst position
- Code Enforcement reclassified: one Fiscal Customer Service Clerk position
- Communications reclassified: 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 reclassified: one Operations Specialist position and one Environmental Technician I, II, III position
- Risk Management reclassified: one Safety Management Coordinator position

Other Funds

- Fleet Management reclassified: one Trades Helper position and one Fiscal Specialist I position
- Health and Human Services reclassified: one Behavioral Health Project Coordinator position
- Information Technology reclassified: two Cyber Security Analyst positions
- Utilities reclassified: 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 Worker 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	Adopted Tentative 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	2,008.98	2,008.98
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	2,542.98	2,542.98
GRAND TOTAL BoCC & CONSTITUTIONAL OFFICERS POSITIONS	4,540.93	4,636.50	4,632.50	4,724.12	4,724.12	4,800.98	4,800.98

FY 23/24 NET POSITION CHANGES

- Courts Administration adding one position
- Supervisor of Elections adding three positions
- Sheriff's Office adding 67 FTEs with a reduction of 3.138 part time FTE's
- Clerk of Courts adding two positions