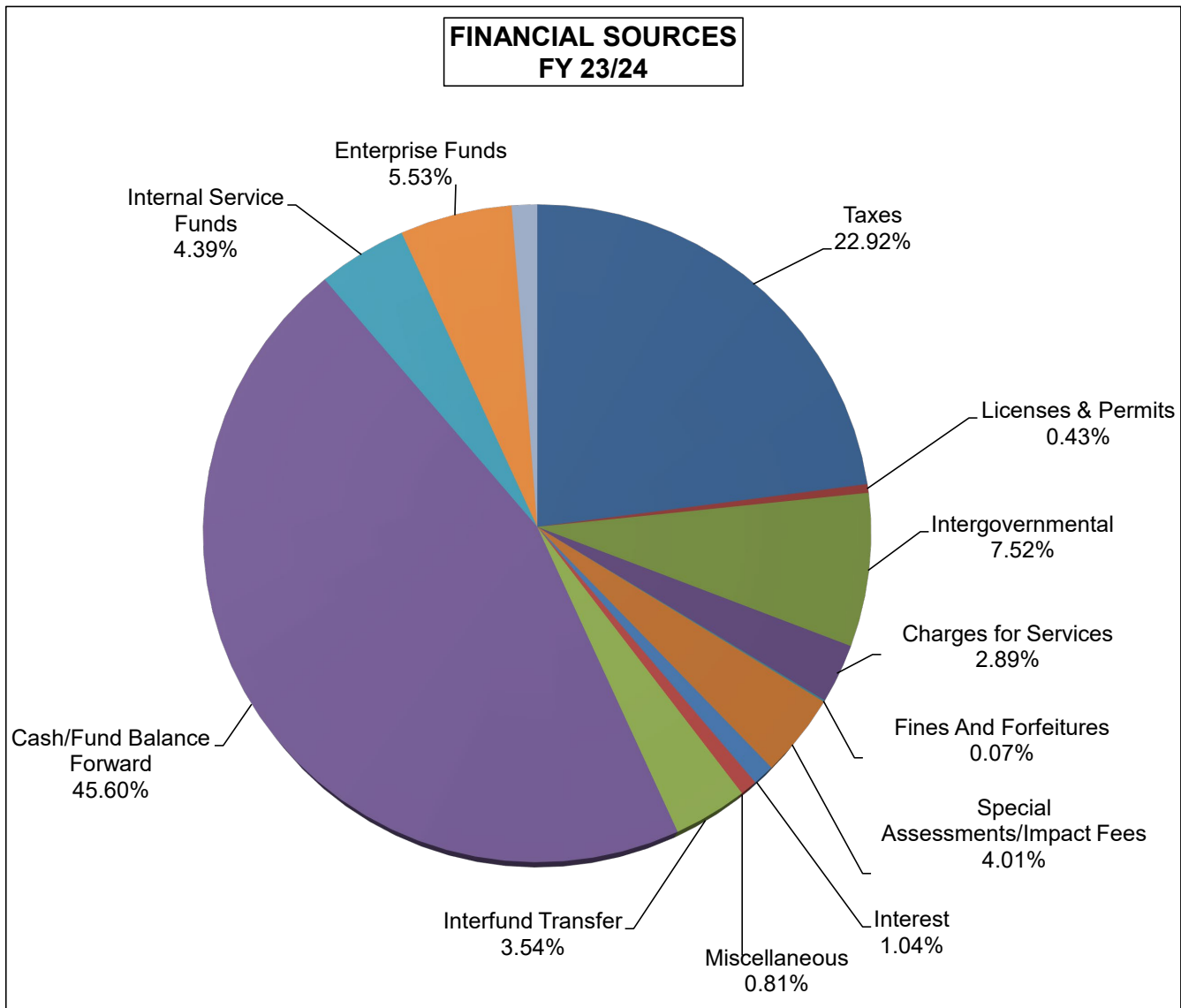


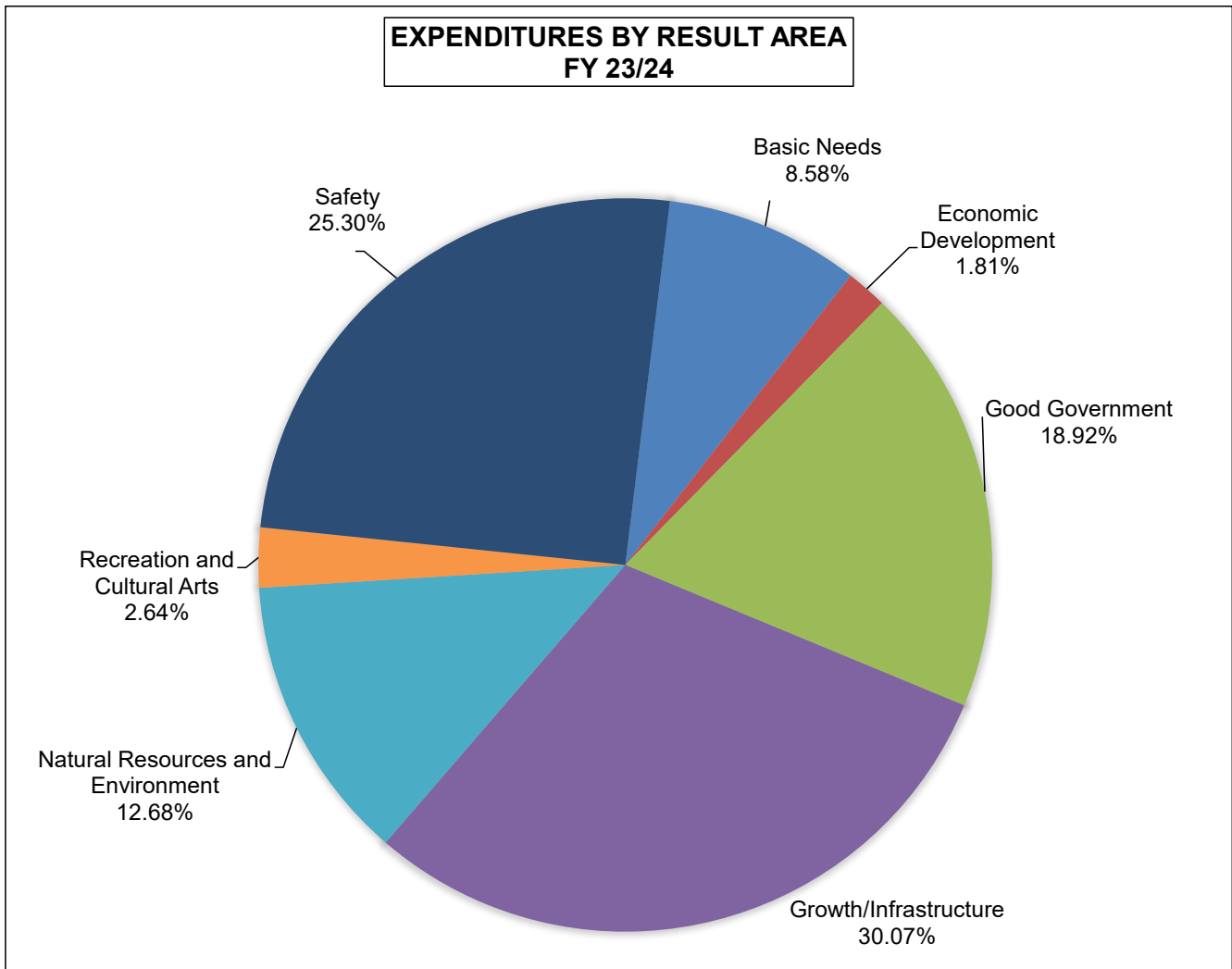
**FY 23/24 ADOPTED BUDGET  
FINANCIAL SOURCES**

|                                 | <u>Actual</u><br><u>FY 21/22</u> | <u>Budget</u><br><u>FY 22/23</u> | <u>Adopted</u><br><u>FY 23/24</u> | <u>Plan</u><br><u>FY 24/25</u> |
|---------------------------------|----------------------------------|----------------------------------|-----------------------------------|--------------------------------|
| Taxes                           | 491,743,504                      | 515,372,191                      | 583,850,226                       | 618,750,191                    |
| Licenses & Permits              | 12,453,668                       | 12,145,217                       | 10,840,691                        | 10,950,138                     |
| Intergovernmental               | 123,437,901                      | 144,050,238                      | 191,663,801                       | 135,234,711                    |
| Charges for Services            | 51,719,328                       | 42,237,181                       | 73,728,977                        | 74,600,633                     |
| Fines And Forfeitures           | 2,225,912                        | 1,858,136                        | 1,910,116                         | 1,911,615                      |
| Special Assessments/Impact Fees | 104,358,457                      | 103,318,431                      | 102,127,821                       | 107,256,507                    |
| Interest                        | -87,622,679                      | 16,359,044                       | 26,512,725                        | 23,213,868                     |
| Miscellaneous                   | 20,769,441                       | 58,324,646                       | 20,685,142                        | 25,395,241                     |
| Interfund Transfer              | 128,656,185                      | 161,613,148                      | 90,126,647                        | 52,408,544                     |
| Cash/Fund Balance Forward       | 0                                | 1,098,562,890                    | 1,161,802,778                     | 856,569,865                    |
| Internal Service Funds          | 100,197,993                      | 106,211,872                      | 111,769,485                       | 116,197,571                    |
| Enterprise Funds                | 164,741,287                      | 145,980,790                      | 140,889,605                       | 140,069,571                    |
| All Other                       | 30,050,482                       | 30,053,339                       | 31,895,245                        | 27,005,504                     |
| <b>Total:</b>                   | <b>1,142,731,479</b>             | <b>2,436,087,123</b>             | <b>2,547,803,259</b>              | <b>2,189,563,959</b>           |



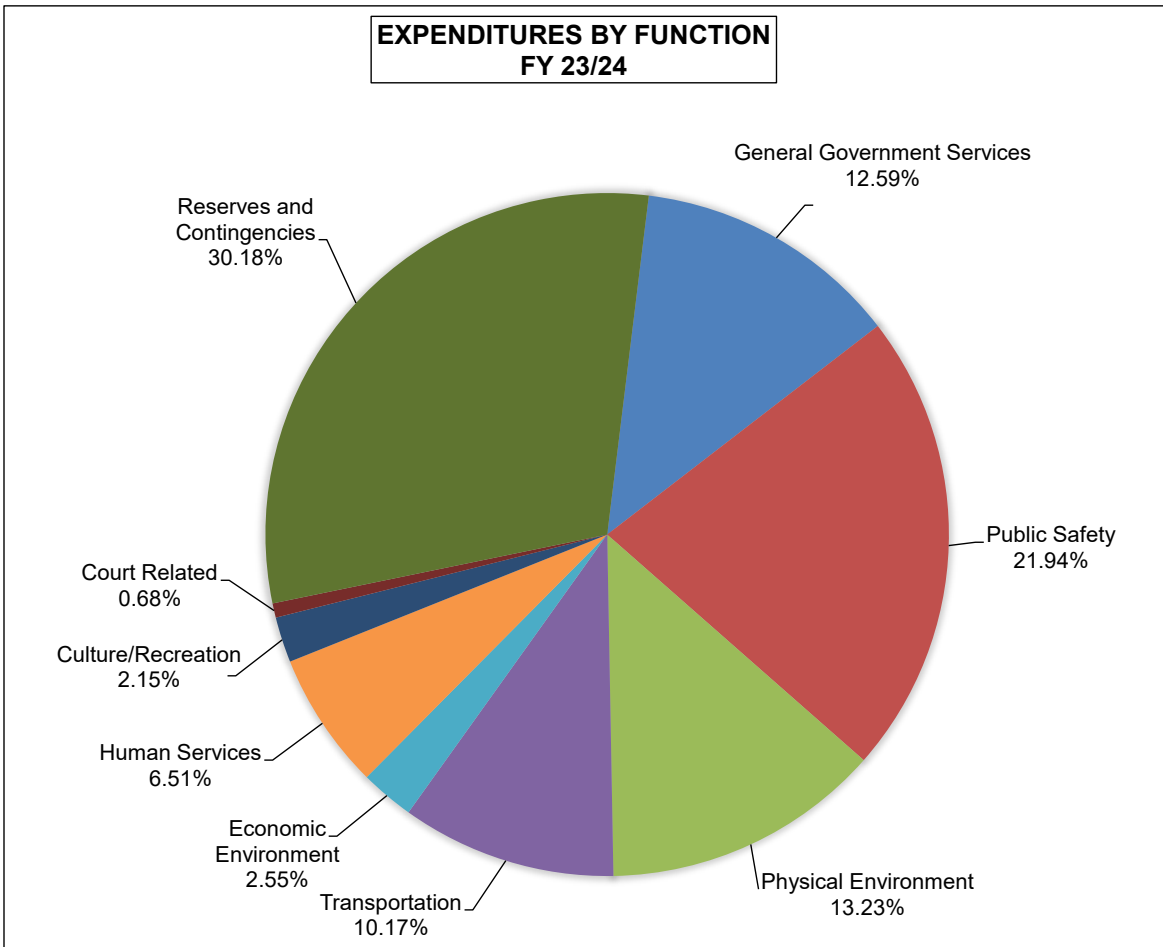
**FY 23/24 ADOPTED BUDGET  
EXPENDITURES BY RESULT AREA**

|                                   | <u>Actual<br/>FY 21/22</u> | <u>Budget<br/>FY 22/23</u> | <u>Adopted<br/>FY 23/24</u> | <u>Plan<br/>FY 24/25</u> |
|-----------------------------------|----------------------------|----------------------------|-----------------------------|--------------------------|
| Basic Needs                       | 60,914,612                 | 192,078,857                | 218,716,044                 | 184,694,089              |
| Economic Development              | 18,381,138                 | 45,467,000                 | 46,141,494                  | 42,605,329               |
| Good Government                   | 265,920,724                | 512,712,790                | 481,982,673                 | 443,228,923              |
| Growth/Infrastructure             | 321,182,383                | 772,056,337                | 766,121,378                 | 657,260,019              |
| Natural Resources and Environment | 67,493,986                 | 309,156,837                | 322,965,303                 | 292,228,889              |
| Recreation and Cultural Arts      | 27,049,866                 | 62,027,305                 | 67,229,105                  | 50,650,142               |
| Safety                            | 329,073,525                | 542,587,997                | 644,647,262                 | 518,896,568              |
| <b>Total:</b>                     | <b>1,090,016,234</b>       | <b>2,436,087,123</b>       | <b>2,547,803,259</b>        | <b>2,189,563,959</b>     |



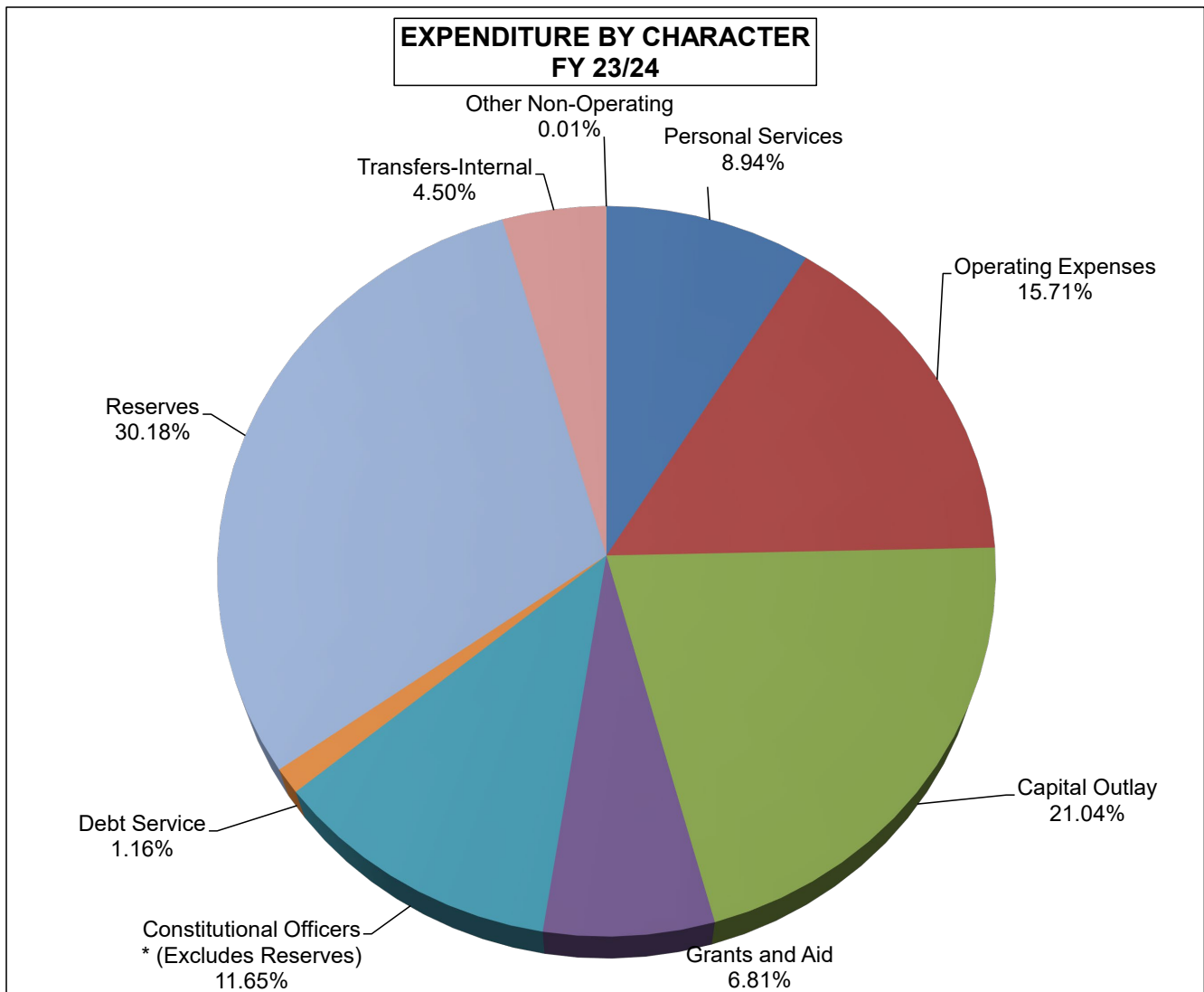
**FY 23/24 ADOPTED BUDGET  
EXPENDITURES BY FUNCTION**

|                             | <b>Actual<br/>FY 21/22</b> | <b>Budget<br/>FY 22/23</b> | <b>Adopted<br/>FY 23/24</b> | <b>Plan<br/>FY 24/25</b> |
|-----------------------------|----------------------------|----------------------------|-----------------------------|--------------------------|
| General Government Services | 266,867,883                | 387,656,058                | 320,994,467                 | 267,475,283              |
| Public Safety               | 353,812,022                | 452,597,832                | 559,044,023                 | 452,115,203              |
| Physical Environment        | 186,138,106                | 302,402,929                | 336,953,805                 | 272,604,309              |
| Transportation              | 150,299,170                | 256,131,232                | 259,028,633                 | 195,190,896              |
| Economic Environment        | 29,436,884                 | 63,632,900                 | 64,916,099                  | 59,271,500               |
| Human Services              | 62,948,073                 | 133,951,120                | 165,817,685                 | 154,133,945              |
| Culture/Recreation          | 26,883,007                 | 45,022,208                 | 54,863,531                  | 27,053,272               |
| Court Related               | 13,631,089                 | 16,072,991                 | 17,293,532                  | 17,394,535               |
| Reserves and Contingencies  | 0                          | 778,619,853                | 768,891,484                 | 744,325,016              |
| <b>Total:</b>               | <b>1,090,016,234</b>       | <b>2,436,087,123</b>       | <b>2,547,803,259</b>        | <b>2,189,563,959</b>     |



**FY23/24 ADOPTED BUDGET  
EXPENDITURES BY CHARACTER**

|   | <u>Actual<br/>FY 21/22</u> | <u>Budget<br/>FY 22/23</u> | <u>Adopted<br/>FY 23/24</u> | <u>Plan<br/>FY 24/25</u> |
|---|----------------------------|----------------------------|-----------------------------|--------------------------|
| Personal Services                             | 174,818,501                | 211,786,844                | 227,856,925                 | 238,323,661              |
| Operating Expenses                            | 301,235,124                | 355,151,836                | 400,276,321                 | 374,919,808              |
| Capital Outlay                                | 152,294,953                | 496,201,942                | 536,136,542                 | 262,608,940              |
| Grants and Aid                                | 57,282,702                 | 120,432,020                | 173,459,427                 | 147,104,689              |
| Constitutional Officers * (Excludes Reserves) | 240,414,502                | 259,897,607                | 296,791,428                 | 320,484,907              |
| Debt Service                                  | 26,194,225                 | 29,027,964                 | 29,504,192                  | 29,517,842               |
| Reserves                                      | 0                          | 778,619,853                | 768,891,484                 | 744,325,016              |
| Transfers-Internal                            | 137,112,855                | 184,756,057                | 114,673,940                 | 72,066,096               |
| Other Non-Operating                           | 663,372                    | 213,000                    | 213,000                     | 213,000                  |
| <b>Total:</b>                                 | <b>1,090,016,234</b>       | <b>2,436,087,123</b>       | <b>2,547,803,259</b>        | <b>2,189,563,959</b>     |



## EXPENDITURES BY FUND GROUP

|                               |  | Actuals<br>FY 21/22  | Budget<br>FY 22/23   | Adopted<br>FY 23/24  | Plan<br>FY 24/25     |
|-------------------------------|--|----------------------|----------------------|----------------------|----------------------|
| <b>General Fund</b>           |  |                      |                      |                      |                      |
| 00100                         | General Fund   | 415,966,330          | 563,655,083          | 576,372,782          | 596,784,982          |
| <b>Special Revenue Funds</b>  |  |                      |                      |                      |                      |
| 10100                         | County Transportation Trust Fund                             | 68,659,684           | 175,683,875          | 150,600,411          | 140,064,938          |
| 10150                         | Special Revenue Grants                                       | 29,037,849           | 60,099,198           | 78,864,981           | 42,637,394           |
| 12160                         | Tourism Tax Funds  | 17,068,664           | 38,479,568           | 37,691,991           | 35,052,349           |
| 12180                         | Lake And River Enhancement Trust Funds                       | 273,948              | 3,820,670            | 3,818,832            | 1,149,551            |
| 12190                         | Fire Rescue Funds  | 52,913,146           | 63,603,197           | 70,860,150           | 71,457,407           |
| 12240                         | Impact Fees  | 21,916,667           | 139,928,930          | 142,966,593          | 122,501,871          |
| 14350                         | Emergency 911 Funds  | 2,606,762            | 4,963,899            | 5,920,890            | 4,517,906            |
| 14370                         | Hazardous Waste Funds  | 118,344              | 118,263              | 111,480              | 110,251              |
| 14390                         | Radio Communications Funds                                   | 4,421,509            | 4,769,179            | 5,004,265            | 5,176,956            |
| 14400                         | Cares Act Coronavirus Relief Fund 2020                       | 909,625              | 0                    | 0                    | 0                    |
| 14460                         | Local Provider Participation (Ord. No. 22-029)               | 0                    | 40,000,000           | 37,485,000           | 30,235,000           |
| 14480                         | Polk County Florida Opioid Abatement Trust Fund              | 0                    | 1,000,000            | 6,177,664            | 2,460,745            |
| 14490                         | Indigent Health Care Funds                                   | 49,472,168           | 137,786,508          | 163,244,765          | 143,199,782          |
| 14500                         | Coronavirus Local Fiscal Recovery Funds American Rescue Plan | 4,891,284            | 133,367,800          | 110,855,767          | 36,583,598           |
| 14850                         | Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL         | 882,290              | 9,794,913            | 6,445,002            | 400,000              |
| 14930                         | Leisure Services MSTU Funds                                  | 16,426,562           | 38,228,771           | 40,765,548           | 27,410,461           |
| 14950                         | Libraries MSTU Funds   | 4,990,989            | 7,645,393            | 8,897,956            | 10,182,929           |
| 14960                         | Rancho Bonito MSTU Fund                                      | 1,407                | 61,020               | 65,870               | 55,672               |
| 14970                         | Transportation Millage Fund                                  | 54,357,028           | 108,661,857          | 128,392,710          | 91,604,897           |
| 14980                         | Emergency Medical Millage Fund                               | 9,549,615            | 31,541,213           | 42,401,703           | 31,755,376           |
| 14990                         | Law Enforcement Trust Funds                                  | 906,397              | 1,051,807            | 946,077              | 1,046,778            |
| 15010                         | Land Management Nonexpendable Trust Funds                    | 407,814              | 40,274,252           | 37,881,231           | 39,764,832           |
| 15250                         | Eloise CRA Trust-Agency Funds                                | 27,538               | 771,805              | 1,010,001            | 1,155,742            |
| 15290                         | Harden Parkway CRA Funds                                     | 1,400,000            | 1,519,283            | 1,611,139            | 1,949,171            |
| 15310                         | Building Funds   | 10,914,187           | 26,325,352           | 21,843,861           | 19,757,595           |
| 15350                         | Affordable Housing Assistance Trust Funds                    | 2,781,398            | 10,057,559           | 15,321,155           | 20,435,310           |
| 15550                         | Hurricane Irma Fund  | 0                    | 2,000,000            | 2,000,000            | 0                    |
| 16000                         | Street Lighting Districts                                    | 2,961,515            | 3,245,017            | 3,459,347            | 3,459,347            |
| 18000                         | Stormwater MSTU  | 2,079,780            | 11,517,686           | 12,327,493           | 6,769,247            |
| 15650                         | Hurricane Ian Fund   | 0                    | 0                    | 32,250,000           | 0                    |
| <b>Debt Service Funds</b>     |  |                      |                      |                      |                      |
| 23500                         | Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)      | 5,411,825            | 9,324,165            | 9,380,915            | 9,456,715            |
| 23700                         | Public Fac Rev Note, S2015(Ref CFT 2006)                     | 2,021,976            | 3,847,616            | 3,749,566            | 3,828,685            |
| 23800                         | Promissory Note 2020A  | 2,249,068            | 4,643,247            | 4,875,325            | 5,108,981            |
| 24000                         | Promissory Revenue Note, Series 2020 C                       | 5,739,665            | 10,729,595           | 10,713,242           | 10,701,616           |
| <b>Capital Funds</b>          |  |                      |                      |                      |                      |
| 30200                         | Drainage and Water Quality Fund                              | 1,819,845            | 2,007,587            | 2,202,791            | 1,751,620            |
| 30800                         | General Capital Improvement Funds                            | 16,221,796           | 97,818,790           | 115,448,455          | 35,357,117           |
| 30900                         | 2019 Capital Improvement Project Fund                        | 5,910,265            | 496,398              | 0                    | 0                    |
| 31200                         | Environmental Land Acquisition Funds                         | 261,522              | 2,854,777            | 10,942,871           | 10,990,389           |
| 31900                         | Northeast Polk Roadway Fund                                  | 2,159,495            | 0                    | 800                  | 0                    |
| <b>Enterprise Funds</b>       |  |                      |                      |                      |                      |
| 41010                         | Solid Waste Funds  | 25,885,048           | 114,303,897          | 111,453,514          | 100,641,231          |
| 41110                         | Landfill Closure Funds                                       | 115,276              | 80,022,828           | 73,626,115           | 75,316,215           |
| 41210                         | Universal Solid Waste Collection Funds                       | 32,633,803           | 42,927,651           | 47,988,913           | 47,478,321           |
| 41310                         | Community Cleanup Funds                                      | 15,364               | 0                    | 0                    | 0                    |
| 42010                         | Utilities Operating Funds                                    | 87,369,142           | 157,333,354          | 154,341,875          | 144,321,599          |
| 42110                         | Utilities Capital Expansion Funds                            | 9,310,433            | 76,860,910           | 83,876,418           | 76,343,749           |
| 42432                         | Utilities Bonds  | 18,167,757           | 9,941,444            | 0                    | 0                    |
| 43110                         | Rohr Home Fund   | 4,202,005            | 4,847,965            | 1,795,749            | 0                    |
| <b>Internal Service Funds</b> |  |                      |                      |                      |                      |
| 50100                         | Fleet Maintenance Funds                                      | 9,374,237            | 12,179,973           | 12,710,079           | 13,299,990           |
| 50300                         | Employee Health Insurance Fund                               | 66,932,941           | 94,068,118           | 104,376,278          | 110,619,743          |
| 51500                         | Fleet Replacement Funds                                      | 5,007,567            | 34,966,166           | 35,792,169           | 37,975,551           |
| 52000                         | Information Technology Fund                                  | 13,264,704           | 16,940,544           | 18,933,520           | 18,692,350           |
| <b>Total Funds</b>            |  | <b>1,090,016,234</b> | <b>2,436,087,123</b> | <b>2,547,803,259</b> | <b>2,189,563,959</b> |

**FY 23/24 ADOPTED BUDGET  
OPERATING EXPENDITURES**

|                             | <b>Actual</b><br><b><u>FY 21/22</u></b> | <b>Budget</b><br><b><u>FY 22/23</u></b> | <b>Adopted</b><br><b><u>FY 23/24</u></b> | <b>Plan</b><br><b><u>FY 24/25</u></b> |
|-----------------------------|---|---|--|---------------------------------------|
| General Fund                | 369,079,966                             | 418,397,308                             | 472,799,883                              | 496,135,388                           |
| Gas Tax Fund                | 19,405,569                              | 63,352,204                              | 44,391,118                               | 38,261,715                            |
| Fire Rescue Funds           | 52,538,146                              | 60,947,375                              | 64,826,388                               | 64,460,728                            |
| Indigent Health Care Funds  | 48,587,223                              | 77,040,602                              | 106,883,886                              | 109,904,963                           |
| Other Special Revenue Funds | 178,760,692                             | 457,135,387                             | 555,778,072                              | 329,945,408                           |
| Debt Service Funds          | 15,422,534                              | 15,437,162                              | 15,438,504                               | 15,455,330                            |
| Capital Funds               | 26,218,509                              | 83,742,454                              | 101,111,871                              | 18,461,876                            |
| Landfill Funds              | 53,969,500                              | 64,126,415                              | 70,313,850                               | 53,567,373                            |
| Utilities Fund              | 93,030,081                              | 125,369,782                             | 124,847,668                              | 141,067,962                           |
| Rohr Home Fund              | 4,202,005                               | 4,847,965                               | 1,795,749                                | -                                     |
| <b>Total :</b>              | <b>861,214,225</b>                      | <b>1,370,396,654</b>                    | <b>1,558,186,989</b>                     | <b>1,267,260,743</b>                  |

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

**FY 23/24 ADOPTED BUDGET  
OPERATING REVENUES**

|                             | <b>Actual</b><br><b><u>FY 21/22</u></b> | <b>Budget</b><br><b><u>FY 22/23</u></b> | <b>Adopted</b><br><b><u>FY 23/24</u></b> | <b>Plan</b><br><b><u>FY 24/25</u></b> |
|-----------------------------|---|---|--|---------------------------------------|
| General Fund                | 394,791,433                             | 423,041,769                             | 462,622,580                              | 488,586,982                           |
| Gas Tax Fund                | 31,179,537                              | 36,280,481                              | 37,172,427                               | 37,489,758                            |
| Fire Rescue Funds           | 53,247,989                              | 55,083,702                              | 59,072,213                               | 61,960,803                            |
| Indigent Health Care Funds  | 70,063,834                              | 70,544,751                              | 81,085,608                               | 83,822,036                            |
| Other Special Revenue Funds | 191,856,977                             | 288,905,742                             | 336,118,571                              | 289,046,648                           |
| Debt Service Funds          | 6,872,992                               | 6,442,803                               | 6,443,623                                | 6,444,677                             |
| Capital Funds               | 742,030                                 | 2,879,375                               | 12,393,240                               | 12,499,740                            |
| Landfill Funds              | 38,993,444                              | 51,781,142                              | 58,119,297                               | 57,785,192                            |
| Utilities Fund              | 112,449,794                             | 107,581,850                             | 102,170,664                              | 103,504,936                           |
| Rohr Home Fund              | 3,424,578                               | 4,191,069                               | 1,244,734                                | -                                     |
| <b>Total :</b>              | <b>903,622,608</b>                      | <b>1,046,732,684</b>                    | <b>1,156,442,957</b>                     | <b>1,141,140,772</b>                  |

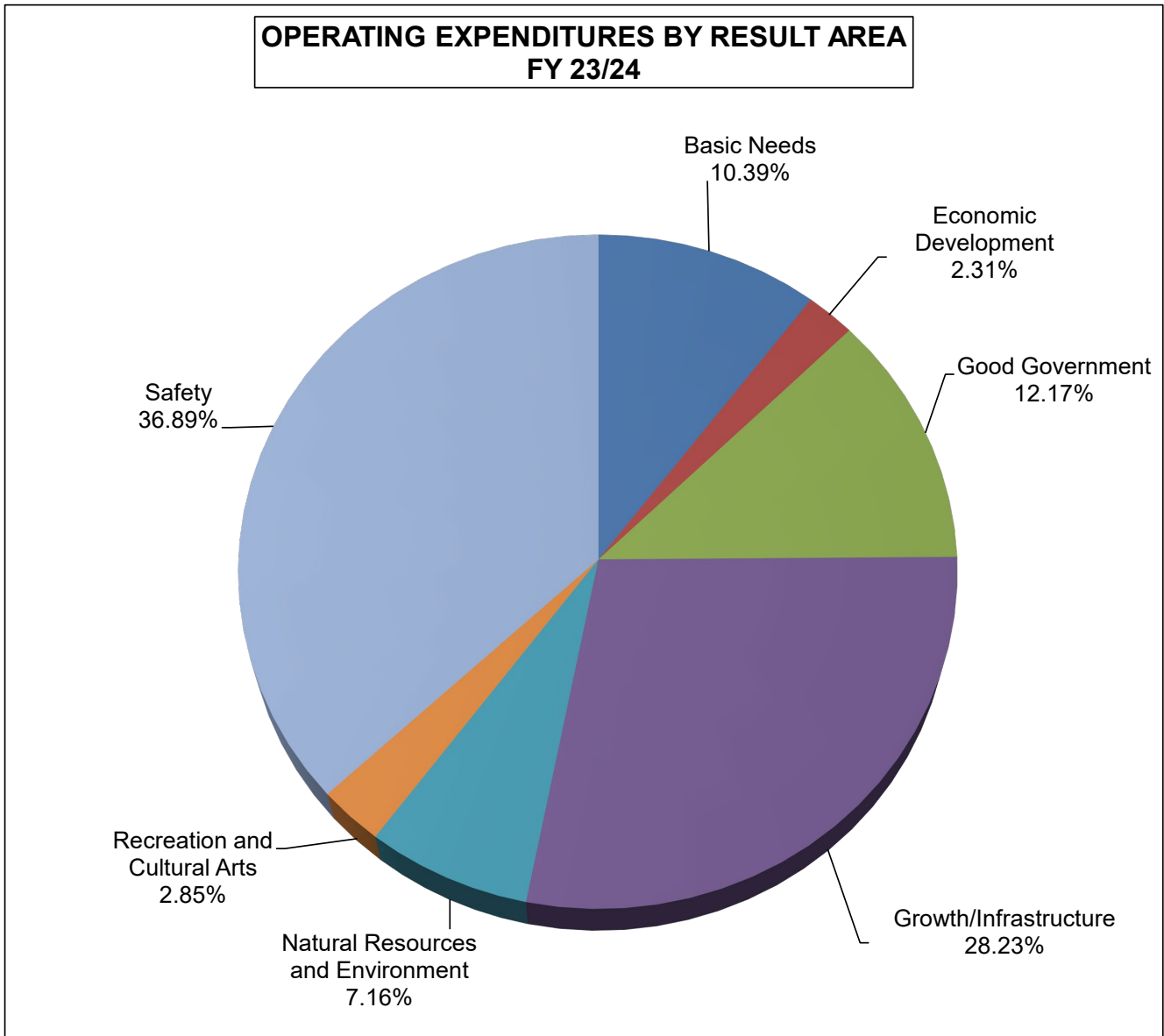
Excludes:

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

Commercial Paper, Interfund Loans, and Bond Proceeds: FY 21/22 - \$0; FY 22/23 - \$0; FY 23/24 - \$0; FY 24/25 - \$0

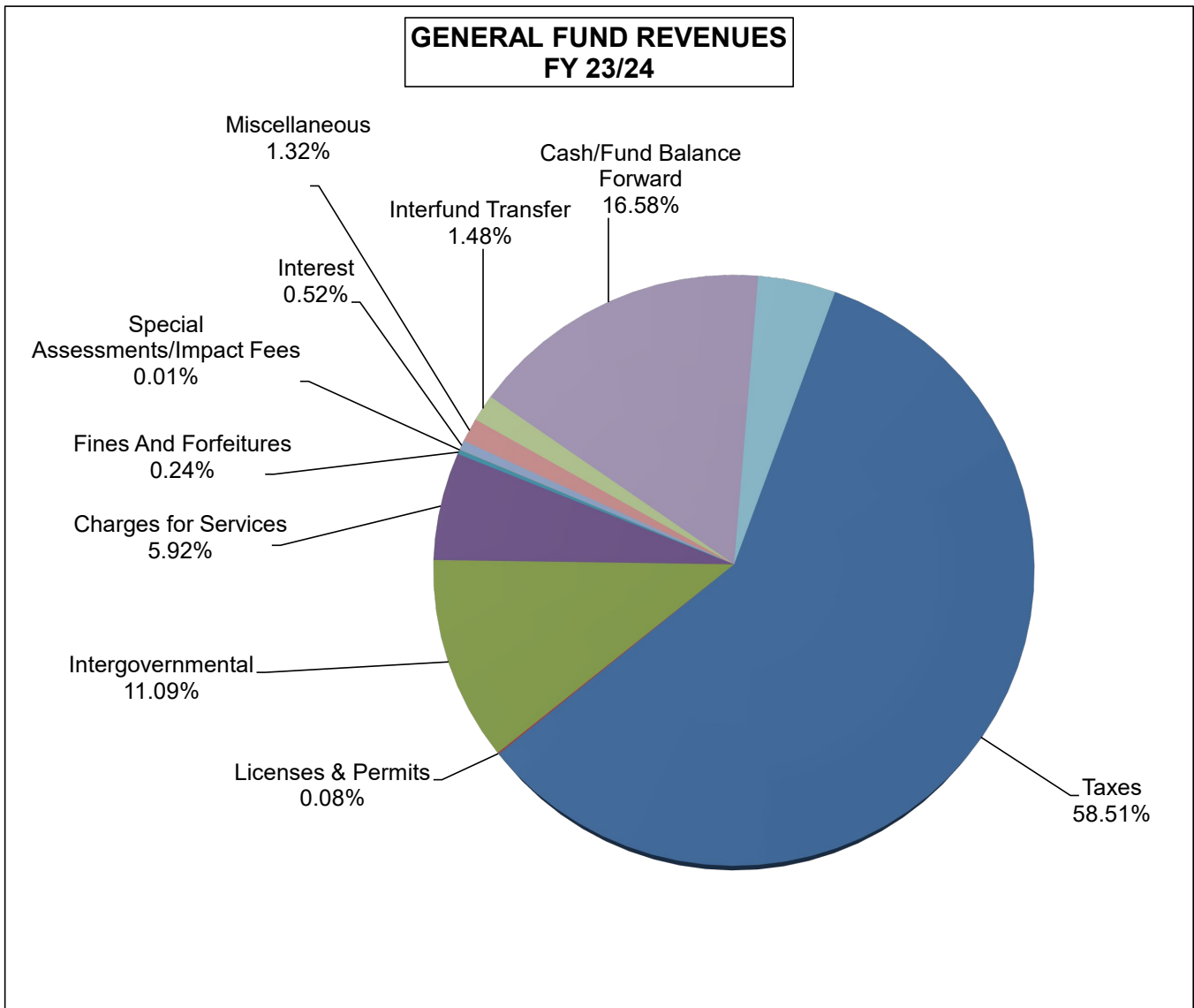
**FY 23/24 ADOPTED BUDGET  
OPERATING EXPENDITURES BY RESULT AREA**

|                                   | <u>Actual</u><br><u>FY 21/22</u> | <u>Budget</u><br><u>FY 22/23</u> | <u>Adopted</u><br><u>FY 23/24</u> | <u>Plan</u><br><u>FY 24/25</u> |
|-----------------------------------|----------------------------------|----------------------------------|-----------------------------------|--------------------------------|
| Basic Needs                       | 59,536,187                       | 130,932,951                      | 161,955,165                       | 150,999,270                    |
| Economic Development              | 17,715,014                       | 30,518,084                       | 36,081,078                        | 26,281,345                     |
| Good Government                   | 129,782,805                      | 198,564,329                      | 189,648,437                       | 142,390,436                    |
| Growth/Infrastructure             | 246,455,874                      | 409,215,921                      | 439,859,826                       | 388,888,587                    |
| Natural Resources and Environment | 61,288,318                       | 86,566,572                       | 111,543,803                       | 79,972,766                     |
| Recreation and Cultural Arts      | 25,023,639                       | 39,998,120                       | 44,350,020                        | 25,292,297                     |
| Safety                            | 321,412,388                      | 474,600,677                      | 574,748,660                       | 453,436,042                    |
| <b>Total:</b>                     | <b>861,214,225</b>               | <b>1,370,396,654</b>             | <b>1,558,186,989</b>              | <b>1,267,260,743</b>           |



**FY 23/24 ADOPTED BUDGET  
GENERAL FUND REVENUES**

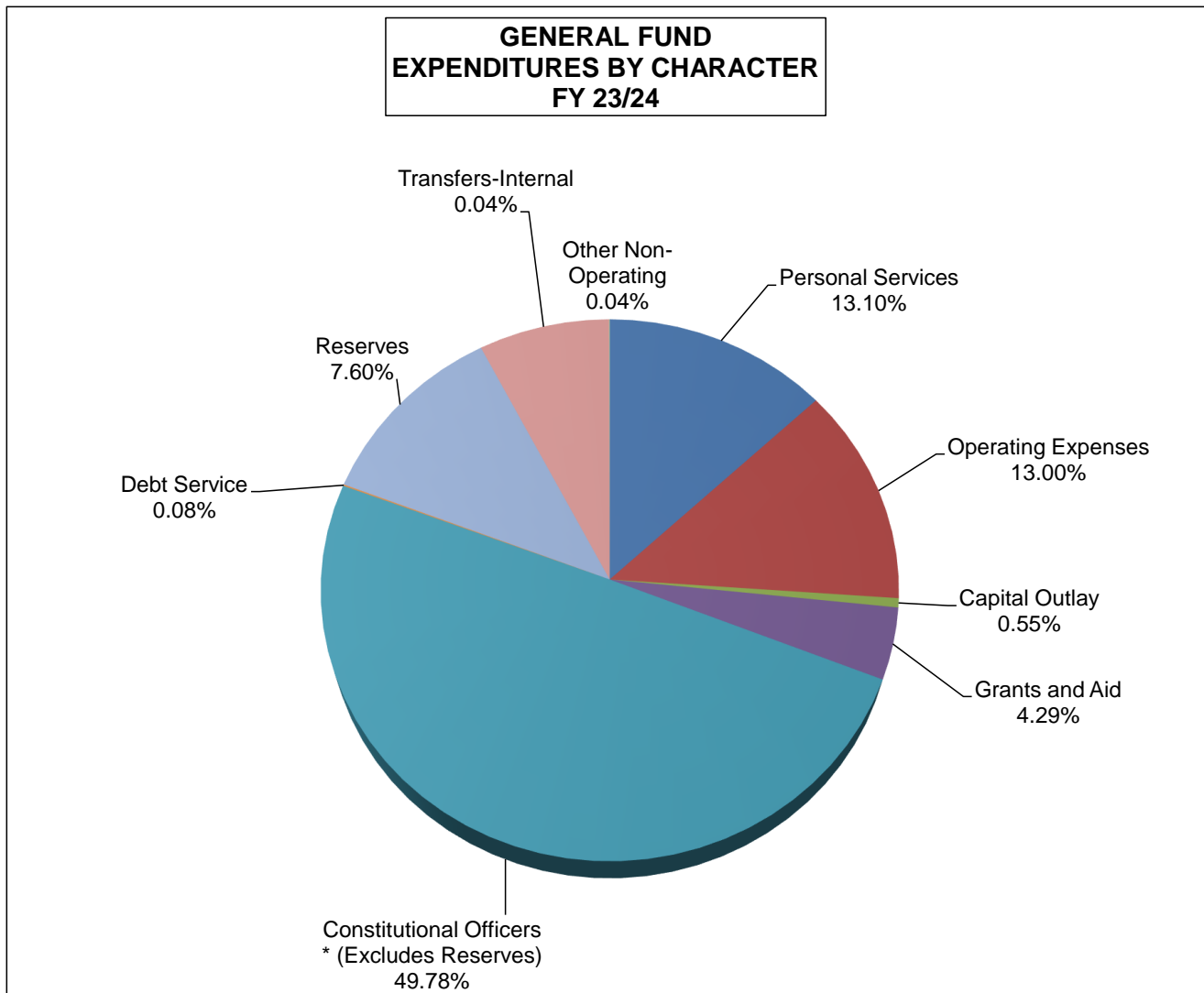
|                                 | <b>Actual</b>          | <b>Budget</b>          | <b>Adopted</b>         | <b>Plan</b>            |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                 | <b><u>FY 21/22</u></b> | <b><u>FY 22/23</u></b> | <b><u>FY 23/24</u></b> | <b><u>FY 24/25</u></b> |
| Taxes                           | 285,652,085            | 306,472,436            | 337,251,000            | 359,629,005            |
| Licenses & Permits              | 492,976                | 458,867                | 464,315                | 467,128                |
| Intergovernmental               | 65,661,605             | 57,259,503             | 63,893,643             | 66,933,530             |
| Charges for Services            | 41,145,530             | 33,707,321             | 34,116,792             | 34,676,519             |
| Fines And Forfeitures           | 1,504,653              | 1,358,136              | 1,410,116              | 1,411,615              |
| Special Assessments/Impact Fees | 19,840                 | 53,496                 | 74,845                 | 74,845                 |
| Interest                        | <b>(24,437,660)</b>    | 3,003,365              | 3,002,890              | 3,002,890              |
| Miscellaneous                   | 2,534,479              | 7,563,946              | 7,600,773              | 7,568,198              |
| Interfund Transfer              | 7,198,790              | 9,239,819              | 8,509,524              | 6,608,261              |
| Cash/Fund Balance Forward       |                        | 119,550,083            | 95,575,690             | 92,037,288             |
| All Other                       | 30,138,348             | 24,988,111             | 24,473,194             | 24,375,703             |
| <b>Total:</b>                   | <b>409,910,646</b>     | <b>563,655,083</b>     | <b>576,372,782</b>     | <b>596,784,982</b>     |





**FY 23/24 ADOPTED BUDGET  
GENERAL FUND  
EXPENDITURES BY CHARACTER**

|   | <u>Actual<br/>FY 21/22</u> | <u>Budget<br/>FY 22/23</u> | <u>Adopted<br/>FY 23/24</u> | <u>Plan<br/>FY 24/25</u> |
|---|----------------------------|----------------------------|-----------------------------|--------------------------|
| Personal Services                             | 62,766,676                 | 69,568,968                 | 75,492,382                  | 77,876,488               |
| Operating Expenses                            | 54,523,031                 | 72,164,412                 | 74,943,022                  | 73,875,105               |
| Capital Outlay                                | 4,557,199                  | 2,116,202                  | 3,159,557                   | 1,216,500                |
| Grants and Aid                                | 14,022,705                 | 20,162,662                 | 24,735,575                  | 25,316,446               |
| Constitutional Officers * (Excludes Reserves) | 232,088,151                | 248,693,530                | 286,894,095                 | 310,306,024              |
| Debt Service                                  | 867,125                    | 0                          | 471,147                     | 471,147                  |
| Reserves                                      | 0                          | 56,331,524                 | 66,650,368                  | 91,507,215               |
| Transfers-Internal                            | 47,068,886                 | 94,404,785                 | 43,813,636                  | 16,003,057               |
| Other Non-Operating                           | 72,557                     | 213,000                    | 213,000                     | 213,000                  |
| <b>Total:</b>                                 | <b>415,966,330</b>         | <b>563,655,083</b>         | <b>576,372,782</b>          | <b>596,784,982</b>       |



## GENERAL FUND REVENUE SUMMARY

|                               | <u>ADOPTED</u><br><u>FY 23/24</u> | <u>PLAN</u><br><u>FY 24/25</u> |
|-------------------------------|-----------------------------------|--------------------------------|
| <b>Ad Valorem Taxes</b>       | <b>284,811,560</b>                | <b>306,172,427</b>             |
| <b>General Revenues</b>       |                                   |                                |
| Interest                      | 2,766,000                         | 2,766,000                      |
| Delinquent Ad Valorem Taxes   | 750,000                           | 750,000                        |
| Public Service Tax            | 41,854,732                        | 43,026,665                     |
| Communications Service Tax    | 8,599,708                         | 8,444,913                      |
| Solid Waste Franchise Fee     | 250,000                           | 250,000                        |
| State Revenue Sharing         | 14,595,850                        | 15,680,393                     |
| Sales Tax Non-County Wide     | 47,750,328                        | 49,705,672                     |
| Mobile Home Licenses          | 305,000                           | 305,000                        |
| Intergovernmental             | 668,765                           | 668,765                        |
| Charges for Services          | 950,000                           | 950,000                        |
| Fines and Forfeitures         | 120,000                           | 120,000                        |
| Miscellaneous Revenue         | 15,000                            | 15,000                         |
| Indirect Reimburse-Cost Plan  | 12,090,512                        | 12,090,712                     |
| <b>GENERAL REVENUES TOTAL</b> | <b>130,715,895</b>                | <b>134,773,120</b>             |

### PROGRAM REVENUES BY UNIT

#### Polk County Commissioners

##### **Board of County Commissioners Division**

|      |                               |         |         |
|------|-------------------------------|---------|---------|
| 0343 | Driver Education Trust Fund   | 500,000 | 500,000 |
| 0386 | General County Administration | 75,585  | 800     |
| 0460 | Predisposition of Juveniles   | 148,088 | 148,088 |
| 1623 | Rancho Bonito                 | 30,000  | 30,000  |

##### **Polk County Commissioners Total**

**753,673      678,888**

#### County Manager

##### **County Manager Administration**

|      |                               |        |        |
|------|-------------------------------|--------|--------|
| 0279 | County Manager Administration | 83,319 | 83,319 |
|------|-------------------------------|--------|--------|

##### **Economic Development**

|      |  |           |           |
|------|--|-----------|-----------|
| 1714 | Economic Development and Business Incentives | 5,910,638 | 5,004,670 |
| 1081 | Economic Development Reserves/Transfers      | 2,316,548 | 2,318,610 |

##### **Equity Office**

###### **Equity Office**

|      |  |        |        |
|------|--|--------|--------|
| 1713 | Small, Women, and Minority Business Assistance | 50,000 | 50,000 |
|------|--|--------|--------|

###### **Office of Equal Opportunity**

|      |                   |       |       |
|------|-------------------|-------|-------|
| 0056 | Equal Opportunity | 2,500 | 2,500 |
|------|-------------------|-------|-------|

###### **Office of Supplier Diversity**

|      |                    |       |       |
|------|--------------------|-------|-------|
| 0184 | Supplier Diversity | 5,000 | 5,000 |
|------|--------------------|-------|-------|

##### **Planning & Development**

###### **Building**

|      |                   |           |           |
|------|-------------------|-----------|-----------|
| 0031 | Building Division | 1,175,000 | 1,175,000 |
|------|-------------------|-----------|-----------|

###### **Land Development**

|      |                  |           |           |
|------|------------------|-----------|-----------|
| 0440 | Land Development | 1,701,475 | 1,701,475 |
|------|------------------|-----------|-----------|

###### **Planning & Development Admin**

|      |                              |        |       |
|------|------------------------------|--------|-------|
| 0109 | Planning & Development Admin | 25,000 | 5,000 |
|------|------------------------------|--------|-------|

##### **County Manager Total**

**11,269,480      10,345,574**

## GENERAL FUND REVENUE SUMMARY

|   | <u>ADOPTED</u><br><u>FY 23/24</u> | <u>PLAN</u><br><u>FY 24/25</u> |
|---|-----------------------------------|--------------------------------|
| <b><u>County Attorney</u></b>                                 |                                   |                                |
| <b>County Attorney</b>  |                                   |                                |
| 0020 County Attorney  | 300                               | 300                            |
| <b>County Attorney Total</b>                                  | <b>300</b>                        | <b>300</b>                     |
| <br><b><u>Infrastructure Group</u></b>                        |                                   |                                |
| <b>Facilities Management</b>                                  |                                   |                                |
| 0299 Building Maintenance                                     | 2,280,000                         | 2,350,000                      |
| <b>Parks and Natural Resources</b>                            |                                   |                                |
| 0069 Mosquito Control   | 9,500                             | 9,500                          |
| 0071 Invasive Plant Management                                | 680,612                           | 680,612                        |
| 0102 History Center   | 60,668                            | 42,370                         |
| 0367 County Wide Library Grants                               | 173,685                           | 134,616                        |
| 1162 Water Resources  | 4,955                             | 4,955                          |
| <b>Real Estate Services</b>                                   |                                   |                                |
| 0193 Real Estate Services                                     | 130,000                           | 130,000                        |
| <b>Roads and Drainage</b>                                     |                                   |                                |
| 0064 Roads and Drainage Projects/In-Kind                      | 55,478                            | 55,478                         |
| 0065 Street Lighting  | 75,529                            | 61,529                         |
| 0281 Roads and Drainage Trust Reserves/Indirects/Debt Service | 230,000                           | 230,000                        |
| <b>Infrastructure Group Total</b>                             | <b>3,700,427</b>                  | <b>3,699,060</b>               |
| <br><b><u>Public Safety Group</u></b>                         |                                   |                                |
| <b>Code Enforcement &amp; Demolition</b>                      |                                   |                                |
| 0034 Code Enforcement & Demolition                            | 2,216,227                         | 2,216,227                      |
| <b>County Probation</b>                                       |                                   |                                |
| 0043 County Probation   | 905,000                           | 905,000                        |
| 1717 County Pre-trial Services                                | 143,157                           | 143,157                        |
| <b>Fire Rescue Div</b>  |                                   |                                |
| <b>Emergency Medical Svcs</b>                                 |                                   |                                |
| 1243 Emergency Medical Services                               | 30,521,674                        | 31,021,208                     |
| <b>Fire Rescue</b>  |                                   |                                |
| 0047 Medical Examiner   | 160,000                           | 160,000                        |
| <b>Public Safety Group Total</b>                              | <b>33,946,058</b>                 | <b>34,445,592</b>              |
| <br><b><u>Support/Human Services Group</u></b>                |                                   |                                |
| <b>Cooperative Extension Svcs</b>                             |                                   |                                |
| 1363 Cooperative Extension Service                            | 193,995                           | 193,995                        |
| <b>Healthy Families</b>                                       |                                   |                                |
| 0046 Healthy Families Polk                                    | 2,500                             | 2,500                          |

## GENERAL FUND REVENUE SUMMARY

|  | <u>ADOPTED</u><br><u>FY 23/24</u> | <u>PLAN</u><br><u>FY 24/25</u> |
|--|-----------------------------------|--------------------------------|
| <b>Indigent Health Care</b>                          |                                   |                                |
| 0143 County Alcohol and Other Drug Abuse Trust Fund  | 22,400                            | 22,400                         |
| 1707 Contributions - Holiday Baskets                 | 3,000                             | 3,000                          |
| <b>Budget &amp; Management Services</b>              |                                   |                                |
| 0004 Budget and Management Services                  | 80,872                            | 87,304                         |
| <b>Communications</b>                                |                                   |                                |
| 0005 Communications                                  | 17,297                            | 17,297                         |
| 0313 PGTV  | 164,000                           | 64,000                         |
| <b>Procurement</b>                                   |                                   |                                |
| 0131 Procurement                                     | 152,500                           | 152,500                        |
| <b>Risk Management</b>                               |                                   |                                |
| 0133 Claims Management                               | 300,000                           | 300,000                        |
| <b>Support/Human Services Group Total</b>            | <b>936,564</b>                    | <b>842,996</b>                 |
| <b>BoCC Program Total</b>                            | <b>50,606,502</b>                 | <b>50,012,410</b>              |
| <br>   |                                   |                                |
| <b>Constitutional Officers Other</b>                 |                                   |                                |
| <b><u>Constitutional Officers</u></b>                |                                   |                                |
| Clerk of the Circuit Court                           | 995,448                           | 998,261                        |
| Courts   | 3,632,271                         | 3,611,512                      |
| Property Appraiser                                   | 200,000                           | 200,000                        |
| Sheriff  | 8,231,453                         | 8,231,453                      |
| State Attorney                                       | 150,000                           | 150,000                        |
| Supervisor of Elections                              | 6,657,682                         | 6,559,991                      |
| Tax Collector  | 5,615,193                         | 5,051,141                      |
| <b>Constitutional Officers Total</b>                 | <b>25,482,047</b>                 | <b>24,802,358</b>              |
| <b>Available Revenue Total</b>                       | <b>491,616,004</b>                | <b>515,760,315</b>             |
| <br>   |                                   |                                |
| Interfund Transfer                                   | 8,093,524                         | 6,206,261                      |
| Cash/Fund Balance Forward (Excludes Program Amounts) | 76,663,254                        | 74,818,406                     |
| <br>   |                                   |                                |
| <b>Total General Fund Budget</b>                     | <b>576,372,782</b>                | <b>596,784,982</b>             |

## GENERAL FUND EXPENDITURE SUMMARY

|  |  | <b>ADOPTED</b>         | <b>PLAN</b>            |
|--|--|------------------------|------------------------|
|  |  | <b><u>FY 23/24</u></b> | <b><u>FY 24/25</u></b> |
| <b>PROGRAM EXPENDITURES BY UNIT</b>            |  |                        |                        |
| <b><u>Polk County Commissioners</u></b>        |  |                        |                        |
| <b>Board of County Commissioners Division</b>  |  |                        |                        |
| 0343   | Driver Education Trust Fund                    | 500,000                | 500,000                |
| 0382   | Board of County Commissioners Administration   | 788,296                | 817,167                |
| 0385   | County Audit                                   | 325,000                | 325,000                |
| 0386   | General County Administration                  | 62,548,857             | 39,040,172             |
| 1623   | Rancho Bonito                                  | 30,000                 | 30,000                 |
| 1720   | Inmate Medical                                 | 10,893,904             | 9,397,950              |
| <b>Polk County Commissioners Total</b>         |  | <b>75,086,057</b>      | <b>50,110,289</b>      |
| <br>   |  |                        |                        |
| <b><u>County Attorney</u></b>                  |  |                        |                        |
| <b>County Attorney Division</b>                |  |                        |                        |
| 0020   | County Attorney                                | 2,390,114              | 2,435,748              |
| <b>County Attorney Total</b>                   |  | <b>2,390,114</b>       | <b>2,435,748</b>       |
| <br>   |  |                        |                        |
| <b><u>County Manager</u></b>                   |  |                        |                        |
| <b>Community and Small Business Assistance</b> |  |                        |                        |
| <b>County Manager Division</b>                 |  |                        |                        |
| 0279   | County Manager Administration                  | 1,660,290              | 1,799,684              |
| <b>Economic Development</b>                    |  |                        |                        |
| 1714   | Economic Development and Business Incentives   | 5,910,638              | 5,004,670              |
| 1081   | Economic Development Reserves/Transfers        | 2,316,615              | 2,321,310              |
| 1665   | Economic Development Contributions             | 112,250                | 117,000                |
| <b>Equity Office</b>                           |  |                        |                        |
| <b>Equity Office</b>                           |  |                        |                        |
| 1713   | Small, Women, and Minority Business Assistance | 50,000                 | 50,000                 |
| <b>Office of Equal Opportunity</b>             |  |                        |                        |
| 0056   | Equal Opportunity                              | 303,235                | 314,461                |
| <b>Office of Supplier Diversity</b>            |  |                        |                        |
| 0184   | Supplier Diversity                             | 253,687                | 263,124                |
| <b>Planning &amp; Development</b>              |  |                        |                        |
| <b>Building</b>                                |  |                        |                        |
| 0031   | Building Division                              | 553,640                | 569,430                |
| <b>Land Development</b>                        |  |                        |                        |
| 0440   | Land Development                               | 4,629,182              | 4,779,939              |
| <b>Planning &amp; Development Admin</b>        |  |                        |                        |
| 0103   | Transportation Planning Org.                   | 17,190                 | 17,935                 |
| 0109   | Planning & Development Admin                   | 935,984                | 947,606                |
| <b>County Manager Total</b>                    |  | <b>16,742,711</b>      | <b>16,185,159</b>      |

## GENERAL FUND EXPENDITURE SUMMARY

|   | <b>ADOPTED</b>         | <b>PLAN</b>            |
|---|------------------------|------------------------|
|   | <b><u>FY 23/24</u></b> | <b><u>FY 24/25</u></b> |
| <b><u>Infrastructure Group</u></b>                            |                        |                        |
| <b>Facilities Management</b>                                  |                        |                        |
| 0092 Leases   | 382,247                | 382,247                |
| 0112 Architectural Services                                   | 716,939                | 739,264                |
| 0114 Facilities Administration                                | 517,716                | 537,033                |
| 0299 Building Maintenance                                     | 24,149,557             | 24,403,154             |
| <b>Parks and Natural Resources</b>                            |                        |                        |
| 0067 Parks and Natural Resources Administration               | 675,815                | 700,150                |
| 0069 Mosquito Control   | 2,537,659              | 2,437,024              |
| 0071 Invasive Plant Management                                | 1,576,023              | 1,415,699              |
| 0102 History Center   | 987,487                | 993,798                |
| 0367 County Wide Library Grants                               | 173,685                | 134,616                |
| 1162 Water Resources  | 1,310,242              | 1,331,632              |
| <b>Real Estate Services</b>                                   |                        |                        |
| 0193 Real Estate Services                                     | 670,083                | 698,912                |
| <b>Roads and Drainage</b>                                     |                        |                        |
| 0064 Roads and Drainage Projects/In-Kind                      | 30,000                 | 30,000                 |
| 0065 Street Lighting  | 75,529                 | 62,029                 |
| 0281 Roads and Drainage Trust Reserves/Indirects/Debt Service | 25,478                 | 25,478                 |
| 1163 Drainage   | 1,730,515              | 1,747,376              |
| <b>Waste and Recycling</b>                                    |                        |                        |
| 0098 Community Clean-Up                                       | 195,000                | 195,000                |
| <b>Infrastructure Group Total</b>                             | <b>35,753,975</b>      | <b>35,833,412</b>      |
| <b><u>Public Safety Group</u></b>                             |                        |                        |
| <b>Code Enforcement &amp; Demolition</b>                      |                        |                        |
| 0034 Code Enforcement & Demolition                            | 4,593,631              | 4,699,106              |
| <b>County Probation</b>                                       |                        |                        |
| 0043 County Probation   | 4,520,418              | 4,665,170              |
| 1717 County Pre-trial Services                                | 2,125,319              | 2,194,802              |
| <b>Emergency Management</b>                                   |                        |                        |
| 0185 Emergency Management & Operations                        | 457,753                | 468,797                |
| 1242 Radio Services   | 1,064,000              | 474,000                |
| <b>Fire Rescue Div</b>  |                        |                        |
| <b>Emergency Medical Svcs</b>                                 |                        |                        |
| 0039 EMS Administration                                       | 1,001,066              | 1,084,984              |
| 1243 Emergency Medical Services                               | 44,236,406             | 44,658,205             |
| <b>Fire Rescue</b>  |                        |                        |
| 0047 Medical Examiner   | 2,568,247              | 2,650,006              |
| 0158 Fire Rescue Operations                                   | 5,354,934              | 5,342,084              |
| 0224 Fire Rescue Administration                               | 191,597                | 199,419                |
| <b>Public Safety Group Total</b>                              | <b>66,113,371</b>      | <b>66,436,573</b>      |

## GENERAL FUND EXPENDITURE SUMMARY

|   | <b>ADOPTED</b>         | <b>PLAN</b>            |
|---|------------------------|------------------------|
|   | <b><u>FY 23/24</u></b> | <b><u>FY 24/25</u></b> |
| <b><u>Support/Human Services Group</u></b>          |                        |                        |
| <b>Cooperative Extension Svcs</b>                   |                        |                        |
| 1363 Cooperative Extension Service                  | 987,373                | 1,010,336              |
| <b>Health and Human Services Admin</b>              |                        |                        |
| 0130 Volunteer Polk                                 | 152,534                | 157,190                |
| 0136 Health and Human Services Administration       | 614,717                | 634,642                |
| 0183 Transit Services Support                       | 3,543,968              | 3,708,934              |
| <b>Healthy Families</b>                             |                        |                        |
| 0046 Healthy Families Polk                          | 1,093,138              | 1,132,794              |
| <b>Indigent Health Care</b>                         |                        |                        |
| 0143 County Alcohol and Other Drug Abuse Trust Fund | 22,400                 | 22,400                 |
| 1411 Burials and Cremations                         | 214,353                | 216,084                |
| 1707 Contributions - Holiday Baskets                | 3,000                  | 3,000                  |
| <b>Veterans Services</b>                            |                        |                        |
| 0041 Veterans Services                              | 702,167                | 727,569                |
| <b>Budget &amp; Management Services</b>             |                        |                        |
| 0004 Budget and Management Services                 | 1,505,416              | 1,507,545              |
| <b>Communications</b>                               |                        |                        |
| 0005 Communications                                 | 1,320,524              | 1,390,475              |
| 0313 PGTV   | 963,874                | 860,368                |
| <b>Equity and Human Resources Admin</b>             |                        |                        |
| 1664 Equity and Human Resources                     | 380,644                | 393,606                |
| <b>Human Resources</b>                              |                        |                        |
| 0128 Benefits                                       | 218,772                | 225,459                |
| 0129 Employment Services                            | 779,012                | 807,322                |
| 0408 Organization & Talent Development              | 658,467                | 673,451                |
| 1552 Employee Relations                             | 232,521                | 241,338                |
| <b>Information Technology</b>                       |                        |                        |
| 0372 IT CIP   | 565,272                | 0                      |
| <b>Procurement</b>                                  |                        |                        |
| 0131 Procurement                                    | 1,550,306              | 1,605,171              |
| <b>Risk Management</b>                              |                        |                        |
| 0133 Claims Management                              | 5,441,250              | 5,449,795              |
| 0134 Safety   | 404,992                | 384,719                |
| 0135 General Insurance                              | 4,097,667              | 4,465,140              |
| 0138 Occupational/Employee Health Services          | 405,996                | 416,112                |
| 0301 Risk Management Admin                          | 178,320                | 183,900                |
| <b>Support/Human Services Group Total</b>           | <b>26,036,683</b>      | <b>26,217,350</b>      |
| <b>BoCC Program Total</b>                           | <b>222,122,911</b>     | <b>197,218,531</b>     |

## GENERAL FUND EXPENDITURE SUMMARY

|                                       | <b>ADOPTED</b>         | <b>PLAN</b>            |
|---------------------------------------|------------------------|------------------------|
|                                       | <b><u>FY 23/24</u></b> | <b><u>FY 24/25</u></b> |
| <b><u>Constitutional Officers</u></b> |                        |                        |
| Clerk of the Circuit Court            | 7,432,913              | 7,808,954              |
| Courts                                | 6,412,403              | 6,427,221              |
| Property Appraiser                    | 9,488,593              | 9,960,469              |
| Public Defender                       | 1,086,481              | 1,085,154              |
| Sheriff                               | 243,366,486            | 265,221,666            |
| State Attorney                        | 1,474,055              | 1,303,790              |
| Supervisor of Elections               | 6,657,682              | 6,559,991              |
| Tax Collector                         | 18,092,629             | 18,491,874             |
| <b>Constitutional Officers Total</b>  | <b>294,011,242</b>     | <b>316,859,119</b>     |
| Reserves (Excludes Program Reserves)  | 60,238,629             | 82,707,332             |
| <b>Total General Fund Budget</b>      | <b>576,372,782</b>     | <b>596,784,982</b>     |



**BUDGET SUMMARY**  
**POLK COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 2023/2024**  
**THE PROPOSED OPERATING EXPENDITURES OF POLK COUNTY BOARD OF COUNTY COMMISSIONERS**  
**ARE 14.1% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

| <u>Millage Per \$1,000</u>                   |                     | <u>Millage Per \$1,000</u>   |                           |                      |                         |                               |                        |  |
|--|---------------------|------------------------------|---------------------------|----------------------|-------------------------|-------------------------------|------------------------|--|
| Countywide:                                  |                     | Non-Countywide:              |                           |                      |                         |                               |                        |  |
| General Fund (GF)                            | 5.0352              | Parks MSTU (PK MSTU)         | 0.5286                    |                      |                         |                               |                        |  |
| Transportation (TRANS)                       | 1.2000              | Library MSTU (LIB MSTU)      | 0.1985                    |                      |                         |                               |                        |  |
| Emergency Medical (EM)                       | 0.2500              | Stormwater MSTU (SW MSTU)    | 0.0941                    |                      |                         |                               |                        |  |
| Environmental Lands Management               | 0.0500              | Rancho Bonito MSTU (RB MSTU) | 9.1272                    |                      |                         |                               |                        |  |
| Environmental Lands Acquisition              | 0.1500              | Total                        | 9.9484                    |                      |                         |                               |                        |  |
| Total  | 6.6852              |                              |                           |                      |                         |                               |                        |  |
|  | <b>General Fund</b> | <b>Special Revenue Funds</b> | <b>Debt Service Funds</b> | <b>Capital Funds</b> | <b>Enterprise Funds</b> | <b>Internal Service Funds</b> | <b>Total All Funds</b> |  |
| Cash Balance Brought Forward                 | 95,575,690          | 623,037,341                  | 13,004,648                | 90,792,295           | 291,375,374             | 51,428,184                    | 1,165,213,532          |  |
| <b>Estimated Revenues</b>                    |                     |                              |                           |                      |                         |                               |                        |  |
| Ad Valorem Taxes GF                          | 5.0352              | 284,811,560                  | -                         | -                    | -                       | -                             | 284,811,560            |  |
| Ad Valorem Taxes EM                          | 0.2500              | -                            | 14,141,026                | -                    | -                       | -                             | 14,141,026             |  |
| Ad Valorem Taxes ELM                         | 0.0500              | -                            | 2,828,205                 | -                    | -                       | -                             | 2,828,205              |  |
| Ad Valorem Taxes ELA                         | 0.1500              | -                            | -                         | 8,484,616            | -                       | -                             | 8,484,616              |  |
| Ad Valorem Taxes PK MSTU                     | 0.5286              | -                            | 17,435,283                | -                    | -                       | -                             | 17,435,283             |  |
| Ad Valorem Taxes LIB MSTU                    | 0.1985              | -                            | 6,547,302                 | -                    | -                       | -                             | 6,547,302              |  |
| Ad Valorem Taxes SW MSTU                     | 0.0941              | -                            | 3,103,784                 | -                    | -                       | -                             | 3,103,784              |  |
| Ad Valorem Taxes RB MSTU                     | 9.1272              | -                            | 8,864                     | -                    | -                       | -                             | 8,864                  |  |
| Ad Valorem Taxes TRANS                       | 1.2000              | -                            | 67,876,921                | -                    | -                       | -                             | 67,876,921             |  |
| Delinquent Ad Val Tax                        | 750,000             | -                            | -                         | -                    | -                       | -                             | 750,000                |  |
| Tourism Tax                                  | -                   | 23,414,864                   | -                         | -                    | -                       | -                             | 23,414,864             |  |
| 9th Cent Gas Tax                             | -                   | 2,638,229                    | -                         | -                    | -                       | -                             | 2,638,229              |  |
| Local Opt Gas Tax Fuel                       | -                   | 14,101,484                   | -                         | -                    | -                       | -                             | 14,101,484             |  |
| 2nd Local Option Gas Tax                     | -                   | 8,930,000                    | -                         | -                    | -                       | -                             | 8,930,000              |  |
| 1/2 Cent Sales Surtax                        | -                   | 76,983,648                   | -                         | -                    | -                       | -                             | 76,983,648             |  |
| Local Business Tax                           | 1,235,000           | -                            | -                         | -                    | -                       | -                             | 1,235,000              |  |
| Haz. Waste-Gross Receipts Tax                | -                   | 105,000                      | -                         | -                    | -                       | -                             | 105,000                |  |
| Public Service Tax                           | 41,854,732          | -                            | -                         | -                    | -                       | -                             | 41,854,732             |  |
| Communications Service Tax                   | 8,599,708           | -                            | -                         | -                    | -                       | -                             | 8,599,708              |  |
| Licenses and Permits                         | 464,315             | 10,376,376                   | -                         | -                    | -                       | -                             | 10,840,691             |  |
| Intergovernmental Revenues                   | 63,893,643          | 118,675,158                  | 6,395,000                 | 2,700,000            | -                       | -                             | 191,663,801            |  |
| Charges for Services                         | 34,116,792          | 69,128,953                   | -                         | -                    | -                       | -                             | 103,245,745            |  |
| Fines and Forfeitures                        | 1,410,116           | 500,000                      | -                         | -                    | -                       | -                             | 1,910,116              |  |
| Miscellaneous Revenue                        | 10,678,508          | 77,329,614                   | 48,623                    | 1,208,624            | 20,645,090              | 6,487,707                     | 116,398,166            |  |
| Transfers                                    | 8,509,524           | 24,637,779                   | 9,270,777                 | 25,409,382           | 20,172,515              | 2,126,670                     | 90,126,647             |  |
| Indirects/Inkind                             | 12,090,512          | 7,422,051                    | -                         | -                    | -                       | -                             | 19,512,563             |  |
| Other Non Revenues                           | 12,382,682          | -                            | -                         | -                    | -                       | -                             | 12,382,682             |  |
| Enterprise Revenues                          | -                   | -                            | -                         | -                    | 140,889,605             | -                             | 140,889,605            |  |
| Internal Service Funds                       | -                   | -                            | -                         | -                    | -                       | 111,769,485                   | 111,769,485            |  |
| Total Revenues/Other Financing Sources       | 480,797,092         | 546,184,541                  | 15,714,400                | 37,802,622           | 181,707,210             | 120,383,862                   | 1,382,589,727          |  |
| Total Estimated Revenues                     | 576,372,782         | 1,169,221,882                | 28,719,048                | 128,594,917          | 473,082,584             | 171,812,046                   | 2,547,803,259          |  |
| <b>Expenditures/Expenses</b>                 |                     |                              |                           |                      |                         |                               |                        |  |
| General Government Services                  | 156,636,073         | 14,092,841                   | 7,989,233                 | 26,965,650           | 662,582                 | 114,648,088                   | 320,994,467            |  |
| Public Safety                                | 315,428,967         | 194,868,839                  | 5,374,200                 | 41,488,961           | -                       | 1,883,056                     | 559,044,023            |  |
| Physical Environment                         | 6,279,968           | 88,765,641                   | -                         | 21,315,411           | 220,592,785             | -                             | 336,953,805            |  |
| Transportation                               | 3,649,497           | 246,444,065                  | 2,075,071                 | 6,860,000            | -                       | -                             | 259,028,633            |  |
| Economic Environment                         | 2,114,100           | 62,801,999                   | -                         | -                    | -                       | -                             | 64,916,099             |  |
| Court Related                                | 17,293,532          | -                            | -                         | -                    | -                       | -                             | 17,293,532             |  |
| Human Services                               | 7,159,105           | 156,862,031                  | -                         | 800                  | 1,795,749               | -                             | 165,817,685            |  |
| Culture/Recreation                           | 1,161,172           | 48,702,359                   | -                         | 5,000,000            | -                       | -                             | 54,863,531             |  |
| Total Expenditures/Expenses                  | 509,722,414         | 812,537,775                  | 15,438,504                | 101,630,822          | 223,051,116             | 116,531,144                   | 1,778,911,775          |  |
| Reserves                                     | 66,650,368          | 356,684,107                  | 13,280,544                | 26,964,095           | 250,031,468             | 55,280,902                    | 768,891,484            |  |
| Total Appropriated Expenditures and Reserves | 576,372,782         | 1,169,221,882                | 28,719,048                | 128,594,917          | 473,082,584             | 171,812,046                   | 2,547,803,259          |  |

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

## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |  | General<br>Fund | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|--|-----------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| Polk County Commissioners                        |  |                 |                          |                       |                  |                     |                           |                                   |
| Board of County Commissioners Division           |  |                 |                          |                       |                  |                     |                           |                                   |
| 0091   | General Capital Improvement Fund (308)       | 0               | 0                        | 0                     | 6,500,000        | 0                   | 0                         | 6,500,000                         |
| 0343   | Driver Education Trust Fund                  | 500,000         | 0                        | 0                     | 0                | 0                   | 0                         | 500,000                           |
| 0382   | Board of County Commissioners Administration | 788,296         | 0                        | 0                     | 0                | 0                   | 0                         | 788,296                           |
| 0385   | County Audit                                 | 325,000         | 0                        | 0                     | 0                | 0                   | 0                         | 325,000                           |
| 0386   | General County Administration                | 62,548,857      | 100,000                  | 0                     | 0                | 0                   | 0                         | 62,648,857                        |
| 0389   | Eloise CRA                                   | 0               | 978,234                  | 0                     | 0                | 0                   | 0                         | 978,234                           |
| 0422   | Polk Harden Parkway                          | 0               | 1,611,139                | 0                     | 0                | 0                   | 0                         | 1,611,139                         |
| 1623   | Rancho Bonito                                | 30,000          | 65,380                   | 0                     | 0                | 0                   | 0                         | 95,380                            |
| 1720   | Inmate Medical                               | 10,893,904      | 0                        | 0                     | 0                | 0                   | 0                         | 10,893,904                        |
| Subtotal Board of County Commissioners Division  |  | 75,086,057      | 2,754,753                | 0                     | 6,500,000        | 0                   | 0                         | 84,340,810                        |
| Subtotal Polk County Commissioners               |  | 75,086,057      | 2,754,753                | 0                     | 6,500,000        | 0                   | 0                         | 84,340,810                        |
| County Attorney                                  |  |                 |                          |                       |                  |                     |                           |                                   |
| County Attorney Division                         |  |                 |                          |                       |                  |                     |                           |                                   |
| 0020   | County Attorney                              | 2,390,114       | 0                        | 0                     | 0                | 168,420             | 0                         | 2,558,534                         |
| Subtotal County Attorney Division                |  | 2,390,114       | 0                        | 0                     | 0                | 168,420             | 0                         | 2,558,534                         |
| Subtotal County Attorney                         |  | 2,390,114       | 0                        | 0                     | 0                | 168,420             | 0                         | 2,558,534                         |
| County Manager                                   |  |                 |                          |                       |                  |                     |                           |                                   |
| County Manager Division                          |  |                 |                          |                       |                  |                     |                           |                                   |
| 0279   | County Manager Administration                | 1,660,290       | 0                        | 0                     | 0                | 0                   | 0                         | 1,660,290                         |
| Subtotal County Manager Division                 |  | 1,660,290       | 0                        | 0                     | 0                | 0                   | 0                         | 1,660,290                         |

## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |  | General<br>Fund   | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|--|-------------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| <b>Economic Development</b>                      |  |                   |                          |                       |                  |                     |                           |                                   |
| 1714   | Economic Development and Business Incentives   | 5,910,638         | 0                        | 0                     | 0                | 0                   | 0                         | 5,910,638                         |
| 1081   | Economic Development Reserves/Transfers        | 2,316,615         | 0                        | 0                     | 0                | 0                   | 0                         | 2,316,615                         |
| 1665   | Economic Development Contributions             | 112,250           | 0                        | 0                     | 0                | 0                   | 0                         | 112,250                           |
| <b>Subtotal Economic Development</b>             |  | <b>8,339,503</b>  | <b>0</b>                 | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>8,339,503</b>                  |
| <b>Equity Office</b>                             |  |                   |                          |                       |                  |                     |                           |                                   |
| <b>Office of Equal Opportunity</b>               |  |                   |                          |                       |                  |                     |                           |                                   |
| 0056   | Equal Opportunity                              | 303,235           | 0                        | 0                     | 0                | 0                   | 0                         | 303,235                           |
| <b>Subtotal Office of Equal Opportunity</b>      |  | <b>303,235</b>    | <b>0</b>                 | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>303,235</b>                    |
| <b>Equity Office</b>                             |  |                   |                          |                       |                  |                     |                           |                                   |
| 1713   | Small, Women, and Minority Business Assistance | 50,000            | 0                        | 0                     | 0                | 0                   | 0                         | 50,000                            |
| <b>Subtotal Equity Office</b>                    |  | <b>50,000</b>     | <b>0</b>                 | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>50,000</b>                     |
| <b>Office of Supplier Diversity</b>              |  |                   |                          |                       |                  |                     |                           |                                   |
| 0184   | Supplier Diversity                             | 253,687           | 55,683                   | 0                     | 0                | 0                   | 0                         | 309,370                           |
| <b>Subtotal Office of Supplier Diversity</b>     |  | <b>253,687</b>    | <b>55,683</b>            | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>309,370</b>                    |
| <b>Subtotal Equity Office</b>                    |  | <b>606,922</b>    | <b>55,683</b>            | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>662,605</b>                    |
| <b>Tourism/Sports Marketing</b>                  |  |                   |                          |                       |                  |                     |                           |                                   |
| 0310   | Tourism Prof. Sports Facilities                | 0                 | 2,481,655                | 0                     | 0                | 0                   | 0                         | 2,481,655                         |
| 0311   | Tourism Reserves/Transfers                     | 0                 | 7,689,801                | 0                     | 0                | 0                   | 0                         | 7,689,801                         |
| 0312   | Tourism CIP Projects                           | 0                 | 2,471,565                | 0                     | 0                | 0                   | 0                         | 2,471,565                         |
| 0399   | Tourism Development                            | 0                 | 13,436,768               | 0                     | 0                | 0                   | 0                         | 13,436,768                        |
| 0405   | Tourism 5th Penny Activities/Commitments       | 0                 | 9,924,967                | 0                     | 0                | 0                   | 0                         | 9,924,967                         |
| 0406   | Visitor Services/Outpost 27                    | 0                 | 1,747,235                | 0                     | 0                | 0                   | 0                         | 1,747,235                         |
| <b>Subtotal Tourism/Sports Marketing</b>         |  | <b>0</b>          | <b>37,751,991</b>        | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>37,751,991</b>                 |
| <b>Subtotal County Manager</b>                   |  | <b>10,606,715</b> | <b>37,807,674</b>        | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>48,414,389</b>                 |

## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |                                    | General<br>Fund | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|------------------------------------|-----------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| Planning & Development                           |                                    |                 |                          |                       |                  |                     |                           |                                   |
| Building   |                                    |                 |                          |                       |                  |                     |                           |                                   |
| 0031   | Building Division                  | 553,640         | 21,434,337               | 0                     | 0                | 0                   | 0                         | 21,987,977                        |
| Subtotal Building                                |                                    | 553,640         | 21,434,337               | 0                     | 0                | 0                   | 0                         | 21,987,977                        |
| Land Development                                 |                                    |                 |                          |                       |                  |                     |                           |                                   |
| 0440   | Land Development                   | 4,629,182       | 0                        | 0                     | 0                | 1,323,639           | 0                         | 5,952,821                         |
| Subtotal Land Development                        |                                    | 4,629,182       | 0                        | 0                     | 0                | 1,323,639           | 0                         | 5,952,821                         |
| Planning & Development Admin                     |                                    |                 |                          |                       |                  |                     |                           |                                   |
| 0103   | Transportation Planning Org.       | 17,190          | 2,080,999                | 0                     | 0                | 0                   | 0                         | 2,098,189                         |
| 0109   | Planning & Development Admin       | 935,984         | 0                        | 0                     | 0                | 0                   | 0                         | 935,984                           |
| Subtotal Planning & Development Admin            |                                    | 953,174         | 2,080,999                | 0                     | 0                | 0                   | 0                         | 3,034,173                         |
| Subtotal Planning & Development                  |                                    | 6,135,996       | 23,515,336               | 0                     | 0                | 1,323,639           | 0                         | 30,974,971                        |
| Subtotal County Manager Others                   |                                    | 16,742,711      | 61,323,010               | 0                     | 0                | 1,323,639           | 0                         | 79,389,360                        |
| Infrastructure Group                             |                                    |                 |                          |                       |                  |                     |                           |                                   |
| Facilities Management                            |                                    |                 |                          |                       |                  |                     |                           |                                   |
| 0092   | Leases                             | 382,247         | 0                        | 0                     | 0                | 0                   | 0                         | 382,247                           |
| 0112   | Architectural Services             | 716,939         | 0                        | 0                     | 0                | 0                   | 0                         | 716,939                           |
| 0114   | Facilities Administration          | 517,716         | 0                        | 0                     | 0                | 0                   | 0                         | 517,716                           |
| 0299   | Building Maintenance               | 24,149,557      | 0                        | 0                     | 0                | 0                   | 0                         | 24,149,557                        |
| 0349   | Facilities Management CIP Projects | 0               | 7,951,086                | 0                     | 34,716,313       | 0                   | 0                         | 42,667,399                        |
| Subtotal Facilities Management                   |                                    | 25,766,459      | 7,951,086                | 0                     | 34,716,313       | 0                   | 0                         | 68,433,858                        |

## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |  | General<br>Fund | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|--|-----------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| <b>Fleet Management</b>                          |  |                 |                          |                       |                  |                     |                           |                                   |
| 0111   | Fleet Maintenance Reserves & Indirects                 | 0               | 0                        | 0                     | 0                | 0                   | 1,181,023                 | 1,181,023                         |
| 0152   | Vehicle Renewal/Replacement                            | 0               | 0                        | 0                     | 0                | 0                   | 9,877,337                 | 9,877,337                         |
| 0153   | Vehicle Availability                                   | 0               | 0                        | 0                     | 0                | 0                   | 8,419,753                 | 8,419,753                         |
| 0154   | Fuel Management  | 0               | 0                        | 0                     | 0                | 0                   | 290,186                   | 290,186                           |
| 0156   | Stand-By Generator Availability                        | 0               | 0                        | 0                     | 0                | 0                   | 1,541,263                 | 1,541,263                         |
| 0361   | Fleet Replacement Reserves/Transfers                   | 0               | 0                        | 0                     | 0                | 0                   | 25,914,832                | 25,914,832                        |
| 1553   | City of Auburndale Fleet Maintenance                   | 0               | 0                        | 0                     | 0                | 0                   | 792,086                   | 792,086                           |
| 1554   | City of Lake Wales Fleet Maintenance                   | 0               | 0                        | 0                     | 0                | 0                   | 383,401                   | 383,401                           |
| 1555   | City of Ft. Meade Fleet Maintenance                    | 0               | 0                        | 0                     | 0                | 0                   | 102,367                   | 102,367                           |
| <b>Subtotal Fleet Management</b>                 |  | <b>0</b>        | <b>0</b>                 | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>48,502,248</b>         | <b>48,502,248</b>                 |
| <b>Parks and Natural Resources</b>               |  |                 |                          |                       |                  |                     |                           |                                   |
| 0035   | Parks Maintenance                                      | 0               | 11,415,292               | 0                     | 0                | 0                   | 0                         | 11,415,292                        |
| 0036   | Recreation Activities                                  | 0               | 2,484,149                | 0                     | 0                | 0                   | 0                         | 2,484,149                         |
| 0067   | Parks and Natural Resources Administration             | 675,815         | 15,002                   | 0                     | 0                | 0                   | 0                         | 690,817                           |
| 0069   | Mosquito Control                                       | 2,537,659       | 101,376                  | 0                     | 0                | 0                   | 0                         | 2,639,035                         |
| 0071   | Invasive Plant Management                              | 1,576,023       | 0                        | 0                     | 0                | 0                   | 0                         | 1,576,023                         |
| 0072   | Environmental Land Acquisition (CIP)                   | 0               | 1,100,803                | 0                     | 8,905,411        | 0                   | 0                         | 10,006,214                        |
| 0078   | Environmental Lands Mgmt.                              | 0               | 2,835,462                | 0                     | 0                | 0                   | 0                         | 2,835,462                         |
| 0095   | Lake & River Enhancement                               | 0               | 3,232,718                | 0                     | 0                | 0                   | 0                         | 3,232,718                         |
| 0102   | History Center   | 987,487         | 10,000                   | 0                     | 0                | 0                   | 0                         | 997,487                           |
| 0211   | Natural Resources CIP                                  | 0               | 18,571,400               | 0                     | 1,200,000        | 0                   | 0                         | 19,771,400                        |
| 0226   | Natural Resources Reserves/Oth                         | 0               | 11,006,064               | 0                     | 0                | 0                   | 0                         | 11,006,064                        |
| 0334   | Environmental Lands Mgmt Reserves/Other                | 0               | 35,107,866               | 0                     | 0                | 0                   | 0                         | 35,107,866                        |
| 0335   | Environmental Lands Acqu. Reserves/Transfers           | 0               | 0                        | 0                     | 2,037,460        | 0                   | 0                         | 2,037,460                         |
| 0364   | County Wide Library System                             | 0               | 6,085,542                | 0                     | 0                | 0                   | 0                         | 6,085,542                         |
| 0367   | County Wide Library Grants                             | 173,685         | 550,000                  | 0                     | 0                | 0                   | 0                         | 723,685                           |
| 0368   | Parks & Recreation CIP                                 | 0               | 18,523,712               | 0                     | 0                | 0                   | 0                         | 18,523,712                        |
| 0369   | Parks & Rec. Impact Fees Operating Admin. and Reserves | 0               | 4,220,125                | 0                     | 0                | 0                   | 0                         | 4,220,125                         |
| 0370   | Lake & River Enhancement Reserves                      | 0               | 586,114                  | 0                     | 0                | 0                   | 0                         | 586,114                           |

## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |  | General Fund     | Special Revenue Funds | Debt Service Funds | Capital Funds     | Enterprise Funds | Internal Service Funds | Grand Total Program Allocation |
|--|--|------------------|-----------------------|--------------------|-------------------|------------------|------------------------|--------------------------------|
| 0453   | Parks Reserves & Others                                  | 0                | 11,719,945            | 0                  | 0                 | 0                | 0                      | 11,719,945                     |
| 0481   | Reserves- Library Fund (151)                             | 0                | 2,473,632             | 0                  | 0                 | 0                | 0                      | 2,473,632                      |
| 1162   | Water Resources  | 1,310,242        | 3,488,169             | 0                  | 0                 | 0                | 0                      | 4,798,411                      |
| 1322   | Library Impact Fee Reserves and Other                    | 0                | 4,407,613             | 0                  | 0                 | 0                | 0                      | 4,407,613                      |
| 1624   | Parks & Recreation Admin                                 | 0                | 359,091               | 0                  | 0                 | 0                | 0                      | 359,091                        |
| <b>Subtotal Parks and Natural Resources</b>      |  | <b>7,260,911</b> | <b>138,294,075</b>    | <b>0</b>           | <b>12,142,871</b> | <b>0</b>         | <b>0</b>               | <b>157,697,857</b>             |
| <b>Real Estate Services</b>                      |  |                  |                       |                    |                   |                  |                        |                                |
| 0193   | Real Estate Services                                     | 670,083          | 343,060               | 0                  | 0                 | 0                | 0                      | 1,013,143                      |
| <b>Subtotal Real Estate Services</b>             |  | <b>670,083</b>   | <b>343,060</b>        | <b>0</b>           | <b>0</b>          | <b>0</b>         | <b>0</b>               | <b>1,013,143</b>               |
| <b>Roads and Drainage</b>                        |  |                  |                       |                    |                   |                  |                        |                                |
| 0064   | Roads and Drainage Projects/In-Kind                      | 30,000           | 198,013,256           | 0                  | 17,320,800        | 0                | 0                      | 215,364,056                    |
| 0065   | Street Lighting  | 75,529           | 3,459,347             | 0                  | 0                 | 0                | 0                      | 3,534,876                      |
| 0202   | Traffic  | 0                | 5,414,291             | 0                  | 0                 | 0                | 0                      | 5,414,291                      |
| 0281   | Roads and Drainage Trust Reserves/Indirects/Debt Service | 25,478           | 23,135,528            | 0                  | 0                 | 0                | 0                      | 23,161,006                     |
| 0328   | Roads and Drainage CIP Reserves                          | 0                | 146,676,445           | 0                  | 1,742,791         | 0                | 0                      | 148,419,236                    |
| 0462   | CRA Contribution (1-Mill)                                | 0                | 4,214,301             | 0                  | 0                 | 0                | 0                      | 4,214,301                      |
| 1163   | Drainage   | 1,730,515        | 0                     | 0                  | 0                 | 0                | 0                      | 1,730,515                      |
| 1557   | Roads and Drainage Administration                        | 0                | 1,572,348             | 0                  | 0                 | 0                | 0                      | 1,572,348                      |
| 1558   | Roads and Drainage Engineering                           | 0                | 1,343,625             | 0                  | 0                 | 0                | 0                      | 1,343,625                      |
| 1559   | Survey and Mapping                                       | 0                | 1,778,344             | 0                  | 0                 | 0                | 0                      | 1,778,344                      |
| 1560   | Inspection and Testing                                   | 0                | 1,424,744             | 0                  | 0                 | 0                | 0                      | 1,424,744                      |
| 1561   | Roadway Maintenance                                      | 0                | 20,292,535            | 0                  | 0                 | 0                | 0                      | 20,292,535                     |
| 1710   | GIS Asset Management                                     | 0                | 1,300,320             | 0                  | 0                 | 0                | 0                      | 1,300,320                      |
| <b>Subtotal Roads and Drainage</b>               |  | <b>1,861,522</b> | <b>408,625,084</b>    | <b>0</b>           | <b>19,063,591</b> | <b>0</b>         | <b>0</b>               | <b>429,550,197</b>             |

## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |   | General<br>Fund | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|---|-----------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| <b>Utilities</b>                                 |   |                 |                          |                       |                  |                     |                           |                                   |
| 0076   | Electrical & Mechanical Maintenance           | 0               | 0                        | 0                     | 0                | 15,148,423          | 0                         | 15,148,423                        |
| 0077   | Utilities Capital Expansion                   | 0               | 530,000                  | 0                     | 0                | 60,145,172          | 0                         | 60,675,172                        |
| 0213   | Customer Service                              | 0               | 0                        | 0                     | 0                | 2,604,224           | 0                         | 2,604,224                         |
| 0214   | Infrastructure Information Section            | 0               | 0                        | 0                     | 0                | 1,553,287           | 0                         | 1,553,287                         |
| 0216   | SCADA   | 0               | 0                        | 0                     | 0                | 2,019,186           | 0                         | 2,019,186                         |
| 0280   | Utilities Finance                             | 0               | 0                        | 0                     | 0                | 3,123,129           | 0                         | 3,123,129                         |
| 0320   | Utilities Renewal & Replacement CIP           | 0               | 5,000                    | 0                     | 250,000          | 18,158,345          | 0                         | 18,413,345                        |
| 0326   | Utilities Debt Service                        | 0               | 0                        | 0                     | 0                | 21,360,806          | 0                         | 21,360,806                        |
| 0327   | Utilities Reserves/Indirects (Operating Fund) | 0               | 0                        | 0                     | 0                | 24,984,057          | 0                         | 24,984,057                        |
| 0332   | Utilities Expansion Reserves/Transfers        | 0               | 0                        | 0                     | 0                | 39,290,543          | 0                         | 39,290,543                        |
| 0401   | Water Plant Operations                        | 0               | 0                        | 0                     | 0                | 7,195,304           | 0                         | 7,195,304                         |
| 0402   | Wastewater Plant Operations                   | 0               | 0                        | 0                     | 0                | 11,091,690          | 0                         | 11,091,690                        |
| 0403   | Regulatory Affairs                            | 0               | 0                        | 0                     | 0                | 2,372,809           | 0                         | 2,372,809                         |
| 0412   | Utilities - Back Flow/Large Meters            | 0               | 0                        | 0                     | 0                | 1,259,015           | 0                         | 1,259,015                         |
| 0434   | Utilities Operations Admin                    | 0               | 0                        | 0                     | 0                | 1,269,011           | 0                         | 1,269,011                         |
| 0436   | Utilities Department Admin                    | 0               | 0                        | 0                     | 0                | 5,690,115           | 0                         | 5,690,115                         |
| 0437   | Utilities Metering                            | 0               | 0                        | 0                     | 0                | 5,317,675           | 0                         | 5,317,675                         |
| 0480   | Warehouse-Stock and Supply                    | 0               | 0                        | 0                     | 0                | 356,508             | 0                         | 356,508                           |
| 1222   | Underground Maintenance                       | 0               | 0                        | 0                     | 0                | 9,119,885           | 0                         | 9,119,885                         |
| 1511   | Water Resources Enforcement                   | 0               | 0                        | 0                     | 0                | 1,352,201           | 0                         | 1,352,201                         |
| 1644   | Utilities CIP Inspection                      | 0               | 0                        | 0                     | 0                | 377,100             | 0                         | 377,100                           |
| 1715   | Crooked Lake Park Receivership                | 0               | 0                        | 0                     | 0                | 293,069             | 0                         | 293,069                           |
| 1719   | Capacity and Planning                         | 0               | 0                        | 0                     | 0                | 958,830             | 0                         | 958,830                           |
| 1722   | Utilities Asset Management                    | 0               | 0                        | 0                     | 0                | 1,426,702           | 0                         | 1,426,702                         |
| <b>Subtotal Utilities</b>                        |   | <b>0</b>        | <b>535,000</b>           | <b>0</b>              | <b>250,000</b>   | <b>236,467,086</b>  | <b>0</b>                  | <b>237,252,086</b>                |
| <b>Waste &amp; Recycling</b>                     |   |                 |                          |                       |                  |                     |                           |                                   |
| 0098   | Community Clean-Up                            | 195,000         | 0                        | 0                     | 0                | 0                   | 0                         | 195,000                           |
| 0287   | Waste Resource Management Reserves/Other      | 0               | 0                        | 0                     | 0                | 162,120,447         | 0                         | 162,120,447                       |
| 0288   | Waste Resource Management Operations CIP      | 0               | 0                        | 0                     | 0                | 27,182,244          | 0                         | 27,182,244                        |

### PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |   | General<br>Fund | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|---|-----------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| 1187   | Landfill Operations                     | 0               | 0                        | 0                     | 0                | 6,400,997           | 0                         | 6,400,997                         |
| 1188   | Residential Waste Management Collection | 0               | 0                        | 0                     | 0                | 36,597,863          | 0                         | 36,597,863                        |
| <b>Subtotal Waste &amp; Recycling</b>            |   |                 |                          |                       |                  |                     |                           |                                   |
|  |   | 195,000         | 0                        | 0                     | 0                | 232,301,551         | 0                         | 232,496,551                       |
| <b>Subtotal Infrastructure Group</b>             |   |                 |                          |                       |                  |                     |                           |                                   |
|  |   | 35,753,975      | 555,748,305              | 0                     | 66,172,775       | 468,768,637         | 48,502,248                | 1,174,945,940                     |
| <b>Public Safety Group</b>                       |   |                 |                          |                       |                  |                     |                           |                                   |
| <b>Code Enforcement &amp; Demolition</b>         |   |                 |                          |                       |                  |                     |                           |                                   |
| 0034   | Code Enforcement & Demolition           | 4,593,631       | 609,524                  | 0                     | 0                | 0                   | 0                         | 5,203,155                         |
| <b>Subtotal Code Enforcement</b>                 |   |                 |                          |                       |                  |                     |                           |                                   |
|  |   | 4,593,631       | 609,524                  | 0                     | 0                | 0                   | 0                         | 5,203,155                         |
| <b>County Probation</b>                          |   |                 |                          |                       |                  |                     |                           |                                   |
| 0043   | County Probation                        | 4,520,418       | 0                        | 0                     | 0                | 0                   | 0                         | 4,520,418                         |
| 1717   | County Pre-trial Services               | 2,125,319       | 0                        | 0                     | 0                | 0                   | 0                         | 2,125,319                         |
| <b>Subtotal County Probation</b>                 |   |                 |                          |                       |                  |                     |                           |                                   |
|  |   | 6,645,737       | 0                        | 0                     | 0                | 0                   | 0                         | 6,645,737                         |
| <b>Emergency Management</b>                      |   |                 |                          |                       |                  |                     |                           |                                   |
| 0185   | Emergency Management & Operations       | 457,753         | 1,115,818                | 0                     | 957,618          | 0                   | 0                         | 2,531,189                         |
| 0231   | Emergency 911 Fund Reserves             | 0               | 1,896,393                | 0                     | 0                | 0                   | 0                         | 1,896,393                         |
| 1242   | Radio Services                          | 1,064,000       | 5,004,265                | 0                     | 0                | 0                   | 0                         | 6,068,265                         |
| 1491   | 9-1-1 Systems                           | 0               | 4,024,497                | 0                     | 0                | 0                   | 0                         | 4,024,497                         |
| 1709   | Hurricane Irma 2017                     | 0               | 2,000,000                | 0                     | 0                | 0                   | 0                         | 2,000,000                         |
| 1716   | ARP Funding                             | 0               | 110,855,767              | 0                     | 0                | 0                   | 0                         | 110,855,767                       |
| 1723   | Hurricane Ian 2022                      | 0               | 32,250,000               | 0                     | 0                | 0                   | 0                         | 32,250,000                        |
| <b>Subtotal Emergency Management</b>             |   |                 |                          |                       |                  |                     |                           |                                   |
|  |   | 1,521,753       | 157,146,740              | 0                     | 957,618          | 0                   | 0                         | 159,626,111                       |
| <b>Fire Rescue Div</b>                           |   |                 |                          |                       |                  |                     |                           |                                   |
| <b>Emergency Medical Svcs</b>                    |   |                 |                          |                       |                  |                     |                           |                                   |
| 0039   | EMS Administration                      | 1,001,066       | 0                        | 0                     | 0                | 0                   | 0                         | 1,001,066                         |
| 0180   | EMS - Impact Fees                       | 0               | 2,119,675                | 0                     | 0                | 0                   | 0                         | 2,119,675                         |



## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |                                | General<br>Fund | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|--------------------------------|-----------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| 0359   | EMS - Impact Fee Fund Reserves | 0               | 88,624                   | 0                     | 0                | 0                   | 0                         | 88,624                            |
| 1243   | Emergency Medical Services     | 44,236,406      | 11,143,733               | 0                     | 0                | 0                   | 0                         | 55,380,139                        |
| 1708   | Emergency Medical Millage CIP  | 0               | 31,682,867               | 0                     | 0                | 0                   | 0                         | 31,682,867                        |
| <b>Subtotal Emergency Medical Svcs</b>           |                                |                 |                          |                       |                  |                     |                           |                                   |
|  | Fire Rescue                    |                 |                          |                       |                  |                     |                           |                                   |
| 0047   | Medical Examiner               | 2,568,247       | 0                        | 0                     | 0                | 0                   | 0                         | 2,568,247                         |
| 0158   | Fire Rescue Operations         | 5,354,934       | 57,122,253               | 0                     | 4,600,000        | 0                   | 0                         | 67,077,187                        |
| 0161   | Fire Prevention                | 0               | 1,589,992                | 0                     | 0                | 0                   | 0                         | 1,589,992                         |
| 0224   | Fire Rescue Administration     | 191,597         | 4,008,203                | 0                     | 0                | 0                   | 0                         | 4,199,800                         |
| 0229   | Fire Rescue Fund Reserves      | 0               | 4,928,762                | 0                     | 0                | 0                   | 0                         | 4,928,762                         |
| 0230   | Fire Rescue CIP                | 0               | 0                        | 0                     | 21,804,133       | 0                   | 0                         | 21,804,133                        |
| 0482   | Fire Rescue Impact Fees        | 0               | 4,786,320                | 0                     | 0                | 0                   | 0                         | 4,786,320                         |
| 1244   | Fire - Support Services        | 0               | 2,351,259                | 0                     | 0                | 0                   | 0                         | 2,351,259                         |
| <b>Subtotal Fire Rescue</b>                      |                                |                 |                          |                       |                  |                     |                           |                                   |
| <b>Subtotal Fire Rescue Div</b>                  |                                |                 |                          |                       |                  |                     |                           |                                   |
| <b>Subtotal Public Safety Group</b>              |                                |                 |                          |                       |                  |                     |                           |                                   |
| Support/Human Services Group                     |                                |                 |                          |                       |                  |                     |                           |                                   |
| Human Services                                   |                                |                 |                          |                       |                  |                     |                           |                                   |
| Cooperative Extension Svcs                       |                                |                 |                          |                       |                  |                     |                           |                                   |
| 1363   | Cooperative Extension Service  | 987,373         | 0                        | 0                     | 0                | 0                   | 0                         | 987,373                           |
| <b>Subtotal Cooperative Extension Svcs</b>       |                                |                 |                          |                       |                  |                     |                           |                                   |
| Health and Human Services                        |                                |                 |                          |                       |                  |                     |                           |                                   |
| Elderly Services                                 |                                |                 |                          |                       |                  |                     |                           |                                   |
| 0052   | Rohr Home                      | 0               | 0                        | 0                     | 0                | 1,795,749           | 0                         | 1,795,749                         |
| <b>Subtotal Elderly Services</b>                 |                                |                 |                          |                       |                  |                     |                           |                                   |

### PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |  | General<br>Fund  | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|--|------------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| <b>Health and Human Services Admin</b>           |  |                  |                          |                       |                  |                     |                           |                                   |
| 0130   | Volunteer Polk                                 | 152,534          | 205,673                  | 0                     | 0                | 0                   | 0                         | 358,207                           |
| 0136   | Health and Human Services Administration       | 614,717          | 0                        | 0                     | 0                | 0                   | 0                         | 614,717                           |
| 0183   | Transit Services Support                       | 3,543,968        | 164,966                  | 0                     | 0                | 0                   | 0                         | 3,708,934                         |
| 1721   | Polk County Florida Opioid Abatement Program   | 0                | 6,177,664                | 0                     | 0                | 0                   | 0                         | 6,177,664                         |
| <b>Subtotal Health and Human Services Admin</b>  |  | <b>4,311,219</b> | <b>6,548,303</b>         | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>10,859,522</b>                 |
| <b>Healthy Families</b>                          |  |                  |                          |                       |                  |                     |                           |                                   |
| 0046   | Healthy Families Polk                          | 1,093,138        | 2,181,118                | 0                     | 0                | 0                   | 0                         | 3,274,256                         |
| <b>Subtotal Healthy Families</b>                 |  | <b>1,093,138</b> | <b>2,181,118</b>         | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>3,274,256</b>                  |
| <b>Housing &amp; Neighborhood Dev</b>            |  |                  |                          |                       |                  |                     |                           |                                   |
| 0050   | Affordable Housing Program                     | 0                | 21,794,263               | 0                     | 0                | 0                   | 0                         | 21,794,263                        |
| 0051   | Community Improvement Program                  | 0                | 9,603,329                | 0                     | 0                | 0                   | 0                         | 9,603,329                         |
| 1711   | Covid-19 Cares Act                             | 0                | 2,625,000                | 0                     | 0                | 0                   | 0                         | 2,625,000                         |
| <b>Subtotal Housing &amp; Neighborhood Dev</b>   |  | <b>0</b>         | <b>34,022,592</b>        | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>34,022,592</b>                 |
| <b>Indigent Health Care</b>                      |  |                  |                          |                       |                  |                     |                           |                                   |
| 0053   | Indigent Health Care                           | 0                | 88,770,926               | 0                     | 0                | 0                   | 0                         | 88,770,926                        |
| 0143   | County Alcohol and Other Drug Abuse Trust Fund | 22,400           | 0                        | 0                     | 0                | 0                   | 0                         | 22,400                            |
| 0146   | Indigent Health Care Mandates                  | 0                | 18,744,230               | 0                     | 0                | 0                   | 0                         | 18,744,230                        |
| 1411   | Burials and Cremations                         | 214,353          | 0                        | 0                     | 0                | 0                   | 0                         | 214,353                           |
| 1583   | Indigent Healthcare Reserves                   | 0                | 55,110,082               | 0                     | 0                | 0                   | 0                         | 55,110,082                        |
| 1706   | Substance Abuse & Mental Health Grant          | 0                | 2,092,566                | 0                     | 0                | 0                   | 0                         | 2,092,566                         |
| 1707   | Contributions - Holiday Baskets                | 3,000            | 0                        | 0                     | 0                | 0                   | 0                         | 3,000                             |
| 1718   | Hospital Local Provider                        | 0                | 37,485,000               | 0                     | 0                | 0                   | 0                         | 37,485,000                        |
| <b>Subtotal Indigent Health Care</b>             |  | <b>239,753</b>   | <b>202,202,804</b>       | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>202,442,557</b>                |

## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |                                   | General<br>Fund | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|-----------------------------------|-----------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| <b>Veterans Services</b>                         |                                   |                 |                          |                       |                  |                     |                           |                                   |
| 0041   | Veterans Services                 | 702,167         | 0                        | 0                     | 0                | 0                   | 0                         | 702,167                           |
| Subtotal Veterans Services                       |                                   | 702,167         | 0                        | 0                     | 0                | 0                   | 0                         | 702,167                           |
| Subtotal Health and Human Services               |                                   | 6,346,277       | 244,954,817              | 0                     | 0                | 1,795,749           | 0                         | 253,096,843                       |
| Subtotal Human Services                          |                                   | 7,333,650       | 244,954,817              | 0                     | 0                | 1,795,749           | 0                         | 254,084,216                       |
| <b>Support Services</b>                          |                                   |                 |                          |                       |                  |                     |                           |                                   |
| <b>Budget &amp; Management Services</b>          |                                   |                 |                          |                       |                  |                     |                           |                                   |
| 0004   | Budget and Management Services    | 1,505,416       | 31,767                   | 0                     | 0                | 0                   | 0                         | 1,537,183                         |
| Subtotal Budget & Management Services            |                                   | 1,505,416       | 31,767                   | 0                     | 0                | 0                   | 0                         | 1,537,183                         |
| <b>Communications</b>                            |                                   |                 |                          |                       |                  |                     |                           |                                   |
| 0005   | Communications                    | 1,320,524       | 358,605                  | 0                     | 0                | 66,427              | 44,966                    | 1,790,522                         |
| 0313   | PGTV                              | 963,874         | 0                        | 0                     | 0                | 0                   | 0                         | 963,874                           |
| Subtotal Communications                          |                                   | 2,284,398       | 358,605                  | 0                     | 0                | 66,427              | 44,966                    | 2,754,396                         |
| <b>Equity and Human Resources Admin</b>          |                                   |                 |                          |                       |                  |                     |                           |                                   |
| 1664   | Equity and Human Resources        | 380,644         | 0                        | 0                     | 0                | 0                   | 0                         | 380,644                           |
| Subtotal Equity and Human Resources Admin        |                                   | 380,644         | 0                        | 0                     | 0                | 0                   | 0                         | 380,644                           |
| <b>Human Resources</b>                           |                                   |                 |                          |                       |                  |                     |                           |                                   |
| 0128   | Benefits                          | 218,772         | 0                        | 0                     | 0                | 0                   | 251,326                   | 470,098                           |
| 0129   | Employment Services               | 779,012         | 0                        | 0                     | 0                | 0                   | 0                         | 779,012                           |
| 0408   | Organization & Talent Development | 658,467         | 0                        | 0                     | 0                | 0                   | 0                         | 658,467                           |
| 1552   | Employee Relations                | 232,521         | 0                        | 0                     | 0                | 0                   | 0                         | 232,521                           |
| Subtotal Human Resources                         |                                   | 1,888,772       | 0                        | 0                     | 0                | 0                   | 251,326                   | 2,140,098                         |

## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |                                       | General<br>Fund   | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|---------------------------------------|-------------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| <b>Information Technology</b>                    |                                       |                   |                          |                       |                  |                     |                           |                                   |
| 0087   | Records Management                    | 0                 | 0                        | 0                     | 0                | 0                   | 896,361                   | 896,361                           |
| 0113   | IT Administration                     | 0                 | 0                        | 0                     | 0                | 0                   | 1,489,562                 | 1,489,562                         |
| 0120   | Telecommunications Services           | 0                 | 0                        | 0                     | 0                | 0                   | 2,161,094                 | 2,161,094                         |
| 0121   | Enterprise Resource Planning          | 0                 | 0                        | 0                     | 0                | 0                   | 1,982,723                 | 1,982,723                         |
| 0122   | Geographic Information System         | 0                 | 0                        | 0                     | 0                | 0                   | 1,012,595                 | 1,012,595                         |
| 0123   | Technical Services                    | 0                 | 0                        | 0                     | 0                | 70,483              | 9,267,983                 | 9,338,466                         |
| 0124   | Applications Development/Operations   | 0                 | 54,197                   | 0                     | 0                | 121,790             | 2,123,202                 | 2,299,189                         |
| 0372   | IT CIP                                | 565,272           | 0                        | 0                     | 0                | 0                   | 0                         | 565,272                           |
| <b>Subtotal Information Technology</b>           |                                       | <b>565,272</b>    | <b>54,197</b>            | <b>0</b>              | <b>0</b>         | <b>192,273</b>      | <b>18,933,520</b>         | <b>19,745,262</b>                 |
| <b>Procurement</b>                               |                                       |                   |                          |                       |                  |                     |                           |                                   |
| 0131   | Procurement                           | 1,550,306         | 156,559                  | 0                     | 0                | 104,857             | 0                         | 1,811,722                         |
| <b>Subtotal Procurement</b>                      |                                       | <b>1,550,306</b>  | <b>156,559</b>           | <b>0</b>              | <b>0</b>         | <b>104,857</b>      | <b>0</b>                  | <b>1,811,722</b>                  |
| <b>Risk Management</b>                           |                                       |                   |                          |                       |                  |                     |                           |                                   |
| 0132   | Employee Health Insurance Reserves    | 0                 | 0                        | 0                     | 0                | 0                   | 27,421,420                | 27,421,420                        |
| 0133   | Claims Management                     | 5,441,250         | 0                        | 0                     | 0                | 0                   | 0                         | 5,441,250                         |
| 0134   | Safety                                | 404,992           | 0                        | 0                     | 0                | 0                   | 0                         | 404,992                           |
| 0135   | General Insurance                     | 4,097,667         | 0                        | 0                     | 0                | 0                   | 0                         | 4,097,667                         |
| 0138   | Occupational/Employee Health Services | 405,996           | 0                        | 0                     | 0                | 0                   | 0                         | 405,996                           |
| 0140   | Employee Health Insurance             | 0                 | 0                        | 0                     | 0                | 0                   | 76,556,039                | 76,556,039                        |
| 0301   | Risk Management Admin                 | 178,320           | 0                        | 0                     | 0                | 0                   | 102,527                   | 280,847                           |
| <b>Subtotal Risk Management</b>                  |                                       | <b>10,528,225</b> | <b>0</b>                 | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>104,079,986</b>        | <b>114,608,211</b>                |
| <b>Subtotal Support Services</b>                 |                                       | <b>18,703,033</b> | <b>601,128</b>           | <b>0</b>              | <b>0</b>         | <b>363,557</b>      | <b>123,309,798</b>        | <b>142,977,516</b>                |
| <b>Subtotal Support/Human Services Group</b>     |                                       | <b>26,036,683</b> | <b>245,555,945</b>       | <b>0</b>              | <b>0</b>         | <b>2,159,306</b>    | <b>123,309,798</b>        | <b>397,061,732</b>                |

## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |   | General<br>Fund  | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|---|------------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| <b>Constitutional Officers Other</b>             |   |                  |                          |                       |                  |                     |                           |                                   |
| Clerk of the Circuit Court                       |   |                  |                          |                       |                  |                     |                           |                                   |
| 0012   | Accountant, Auditor and Clerk to the BoCC | 5,467,847        | 0                        | 0                     | 0                | 0                   | 0                         | 5,467,847                         |
| 0445   | Clerk of Court Information Technology     | 1,965,066        | 0                        | 0                     | 0                | 0                   | 0                         | 1,965,066                         |
| <b>Subtotal Clerk of the Circuit Court</b>       |   | <b>7,432,913</b> | <b>0</b>                 | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>7,432,913</b>                  |
| <b>Courts</b>                                    |   |                  |                          |                       |                  |                     |                           |                                   |
| 0261   | Court Administration                      | 3,327,111        | 0                        | 0                     | 0                | 0                   | 0                         | 3,327,111                         |
| 0263   | Law Library                               | 416,477          | 0                        | 0                     | 0                | 0                   | 0                         | 416,477                           |
| 0267   | Teen Court                                | 264,571          | 0                        | 0                     | 0                | 0                   | 0                         | 264,571                           |
| 0269   | Pretrial Services                         | 40,000           | 0                        | 0                     | 0                | 0                   | 0                         | 40,000                            |
| 0270   | Drug Court                                | 1,709,359        | 0                        | 0                     | 0                | 0                   | 0                         | 1,709,359                         |
| 0274   | DCF Juvenile Substance Abuse              | 0                | 153,451                  | 0                     | 0                | 0                   | 0                         | 153,451                           |
| 0428   | Legal Aid                                 | 343,711          | 0                        | 0                     | 0                | 0                   | 0                         | 343,711                           |
| 1060   | DUI Court                                 | 249,064          | 0                        | 0                     | 0                | 0                   | 0                         | 249,064                           |
| 1451   | Post Adjudication Drug Court              | 62,110           | 0                        | 0                     | 0                | 0                   | 0                         | 62,110                            |
| <b>Subtotal Courts</b>                           |   | <b>6,412,403</b> | <b>153,451</b>           | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>6,565,854</b>                  |
| <b>Property Appraiser</b>                        |   |                  |                          |                       |                  |                     |                           |                                   |
| 0014   | Property Appraiser                        | 9,488,593        | 3,463,679                | 0                     | 0                | 0                   | 0                         | 12,952,272                        |
| <b>Subtotal Property Appraiser</b>               |   | <b>9,488,593</b> | <b>3,463,679</b>         | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>12,952,272</b>                 |
| <b>Public Defender</b>                           |   |                  |                          |                       |                  |                     |                           |                                   |
| 0015   | Public Defender                           | 1,086,481        | 0                        | 0                     | 0                | 0                   | 0                         | 1,086,481                         |
| <b>Subtotal Public Defender</b>                  |   | <b>1,086,481</b> | <b>0</b>                 | <b>0</b>              | <b>0</b>         | <b>0</b>            | <b>0</b>                  | <b>1,086,481</b>                  |

## PROGRAM MATRIX BY UNIT AND FUND GROUP

| Allocation of Budget Dollars by Unit and Program |   | General<br>Fund | Special<br>Revenue Funds | Debt Service<br>Funds | Capital<br>Funds | Enterprise<br>Funds | Internal Service<br>Funds | Grand Total<br>Program Allocation |
|--|---|-----------------|--------------------------|-----------------------|------------------|---------------------|---------------------------|-----------------------------------|
| <b>Sheriff</b>                                   |   |                 |                          |                       |                  |                     |                           |                                   |
| 0017   | Sheriff                                       | 243,366,486     | 946,077                  | 0                     | 0                | 0                   | 0                         | 244,312,563                       |
| 0457   | Sheriff - Impact Fees & CIP                   | 0               | 15,909,166               | 0                     | 0                | 0                   | 0                         | 15,909,166                        |
| <b>Subtotal Sheriff</b>                          |   | 243,366,486     | 16,855,243               | 0                     | 0                | 0                   | 0                         | 260,221,729                       |
| <b>State Attorney</b>                            |   |                 |                          |                       |                  |                     |                           |                                   |
| 0016   | State Attorney                                | 1,474,055       | 0                        | 0                     | 0                | 0                   | 0                         | 1,474,055                         |
| <b>Subtotal State Attorney</b>                   |   | 1,474,055       | 0                        | 0                     | 0                | 0                   | 0                         | 1,474,055                         |
| <b>Supervisor of Elections</b>                   |   |                 |                          |                       |                  |                     |                           |                                   |
| 0018   | Supervisor of Elections                       | 6,657,682       | 254,660                  | 0                     | 0                | 0                   | 0                         | 6,912,342                         |
| <b>Subtotal Supervisor of Elections</b>          |   | 6,657,682       | 254,660                  | 0                     | 0                | 0                   | 0                         | 6,912,342                         |
| <b>Tax Collector</b>                             |   |                 |                          |                       |                  |                     |                           |                                   |
| 0019   | Tax Collector                                 | 18,092,629      | 3,334,884                | 0                     | 0                | 662,582             | 0                         | 22,090,095                        |
| <b>Subtotal Tax Collector</b>                    |   | 18,092,629      | 3,334,884                | 0                     | 0                | 662,582             | 0                         | 22,090,095                        |
| <b>Subtotal Constitutional Officers Other</b>    |   | 294,011,242     | 24,061,917               | 0                     | 0                | 662,582             | 0                         | 318,735,741                       |
| 0090   | Debt Service Program                          | 0               | 0                        | 28,719,048            | 0                | 0                   | 0                         | 28,719,048                        |
| 0375   | Non-Departmental Reserves/Transfers/Indirects | 60,238,629      | 2,200,000                | 0                     | 28,560,391       | 0                   | 0                         | 90,999,020                        |
| <b>Subtotal</b>                                  |   | 60,238,629      | 2,200,000                | 28,719,048            | 28,560,391       | 0                   | 0                         | 119,718,068                       |
| <b>GRAND TOTAL:</b>                              |   | 576,372,782     | 1,169,221,882            | 28,719,048            | 128,594,917      | 473,082,584         | 171,812,046               | 2,547,803,259                     |

## REVENUES BY CHARACTER AND OBJECT

|   | FY 21/22<br>Actual | FY 22/23<br>Budget | FY 23/24<br>Adopted | FY 24/25<br>Plan   |
|---|--------------------|--------------------|---------------------|--------------------|
| <b>TAXES</b>                              |                    |                    |                     |                    |
| Ad Valorem Taxes                          | 313,940,668        | 351,752,093        | 405,987,561         | 436,380,378        |
| 9th Cent Gas Tax                          | 2,647,352          | 2,436,472          | 2,638,229           | 2,664,611          |
| Local Option Gas Tax                      | 24,211,827         | 22,129,414         | 23,031,484          | 23,261,798         |
| 1/2 Cent Sales Surtax                     | 73,314,653         | 67,971,090         | 76,983,648          | 80,216,962         |
| Communications Service Taxes              | 9,320,055          | 7,944,925          | 8,599,708           | 8,444,913          |
| Other Taxes                               | 68,308,949         | 63,138,197         | 66,609,596          | 67,781,529         |
| <b>TOTAL TAXES</b>                        | <b>491,743,504</b> | <b>515,372,191</b> | <b>583,850,226</b>  | <b>618,750,191</b> |
| <b>LICENSES &amp; PERMITS</b>             |                    |                    |                     |                    |
| Building Permits                          | 11,775,222         | 11,513,555         | 10,204,924          | 10,306,975         |
| Franchise Fees (formerly 3130000)         | 255,489            | 250,000            | 250,000             | 250,000            |
| Other Licenses, Fees And Permits          | 422,957            | 381,662            | 385,767             | 393,163            |
| <b>TOTAL LICENSES &amp; PERMITS</b>       | <b>12,453,668</b>  | <b>12,145,217</b>  | <b>10,840,691</b>   | <b>10,950,138</b>  |
| <b>INTERGOVERNMENTAL REVENUE</b>          |                    |                    |                     |                    |
| Fed Grant-Gen Gov                         | 53,348             | 6,511,120          | 4,826,624           | 0                  |
| Oth Pub Safety Grants                     | 1,140,481          | 1,783,589          | 30,912,500          | 0                  |
| Oth Phy Env Fed Gt                        | 1,148,176          | 2,404,607          | 5,129,126           | 2,350,000          |
| Urb Mass Tran Fed Gt                      | 248,692            | 194,804            | 0                   | 0                  |
| Oth Trans Fed Gt                          | 2,072,445          | 1,870,371          | 4,887,729           | 1,878,413          |
| CD Grant Entit Funds                      | 3,963,646          | 18,911,619         | 16,601,437          | 14,709,387         |
| Oth Econ Env Fed Gt                       | 4,891,265          | 0                  | 0                   | 0                  |
| Oth Hum Ser Gt                            | 16,854,279         | 773,638            | 770,361             | 579,242            |
| Fed Grant - Cul/Rec                       | 866,646            | 1,459,621          | 251,000             | 0                  |
| Oth Pub Safety State Gt                   | 0                  | 380,000            | 2,278,750           | 0                  |
| Landfill Grant                            | 50,520             | 50,688             | 50,688              | 50,688             |
| Aquatic Weed State                        | 203,369            | 526,200            | 526,200             | 526,200            |
| Oth Phys Env State Gt                     | 32,813             | 5,321,520          | 8,036,520           | 1,566,520          |
| Transportation State Grant                | 0                  | 14,026,573         | 19,197,960          | 8,560,000          |
| Oth Econ Env State Gt                     | 666,868            | 5,597,559          | 6,895,155           | 13,730,310         |
| Oth Hum Ser State Gt                      | 1,414,967          | 1,866,115          | 2,000,000           | 1,800,000          |
| Oth Cul/Rec State Gt                      | 44,877             | 355,000            | 304,678             | 58,375             |
| Oth State Grants                          | 471,654            | 4,412,241          | 4,884,857           | 2,114,435          |
| State Rev Share Pro                       | 24,029,594         | 18,635,275         | 21,690,850          | 22,775,393         |
| Ins Agent County Lic                      | 176,994            | 94,590             | 94,590              | 94,590             |
| Mobile Home Licenses                      | 213,539            | 305,000            | 305,000             | 305,000            |
| Alcoholic Bev Lic                         | 181,870            | 157,500            | 157,500             | 157,500            |
| Racing Tax                                | 446,500            | 424,175            | 424,175             | 424,175            |
| Sales Tax Non-Co Wide                     | 51,733,379         | 46,157,083         | 49,750,328          | 51,705,672         |
| Phosphate Sever Tax                       | 0                  | 182,011            | 0                   | 0                  |
| Firefighter Sup Comp                      | 42,106             | 59,000             | 59,000              | 59,000             |
| Motor Fuel Tax Rebate                     | 531,868            | 677,493            | 321,804             | 325,023            |
| Constitution Gas Tax                      | 7,906,619          | 7,126,068          | 7,410,000           | 7,484,100          |
| County Gas Tax                            | 3,450,172          | 3,157,355          | 3,249,000           | 3,281,490          |
| Municipality/LAMTD Tax Increment (CRA)    | 601,214            | 629,423            | 647,969             | 699,198            |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b>    | <b>123,437,901</b> | <b>144,050,238</b> | <b>191,663,801</b>  | <b>135,234,711</b> |
| <b>CHARGES FOR SERVICES</b>               |                    |                    |                     |                    |
| School Impact Admin Fees                  | 810,699            | 750,000            | 750,000             | 750,000            |
| Art V Recording Fee-I.T.                  | 1,902,062          | 950,000            | 950,000             | 950,000            |
| Earned Fees Sheriff                       | 462,337            | 450,000            | 450,000             | 450,000            |
| Super Of Elec Fees                        | 21,878             | 0                  | 0                   | 0                  |
| Zoning/Land Use Fees                      | 2,008,914          | 1,647,500          | 1,647,500           | 1,647,500          |
| False Fire Alarm Charge:Ord 97-36, 98-01  | 2,725              | 0                  | 0                   | 0                  |
| 911 Fees                                  | 3,651,173          | 2,458,974          | 2,458,974           | 2,458,974          |
| BOCC Emer Radio Fees                      | 3,087,910          | 3,523,440          | 3,801,000           | 4,020,744          |
| Municipal Emer Radio Fees                 | 380,376            | 301,248            | 326,352             | 351,456            |
| Ambulance Fees                            | 29,136,037         | 24,486,987         | 24,976,727          | 25,476,261         |
| Water Resources Div. Fees                 | 0                  | 669                | 669                 | 669                |
| Lake/River Boating Fees                   | 364,331            | 344,490            | 347,492             | 357,916            |
| Reim Welfare Serv                         | 1,153,573          | 870,590            | 874,278             | 908,460            |
| Fees,Outside Agencies-Drug Ct(Adult \$30) | 10,750             | 14,250             | 4,161               | 4,161              |
| Other Human Svcs Fees                     | 49,995             | 28,000             | 28,000              | 28,000             |

## REVENUES BY CHARACTER AND OBJECT

|  | FY 21/22          | FY 22/23          | FY 23/24          | FY 24/25          |
|--|-------------------|-------------------|-------------------|-------------------|
|  | Actual            | Budget            | Adopted           | Plan              |
| Program Fees(\$1500 Adult)                                     | 2,905             | 2,318             | 1,824             | 1,824             |
| Drug Ct Testing Fees(Adult \$30/Juv \$10)                      | 708,153           | 501,817           | 411,254           | 421,221           |
| Drug Ct Assessment Fees(Adult/Juv \$85)                        | 49                | 0                 | 34                | 34                |
| DUI Court Fees, established 10/2006                            | 36,830            | 30,607            | 22,640            | 22,866            |
| DUI Surcharge Fees   | 56,309            | 35,610            | 27,414            | 27,414            |
| Camping Fees   | 226,101           | 141,608           | 160,111           | 163,314           |
| Other Parks/Rec Fees   | 684,779           | 442,726           | 524,579           | 534,734           |
| Summer Rec General   | 0                 | 34,020            | 32,127            | 32,769            |
| ATV Park Fees  | 85,657            | 42,964            | 53,203            | 54,267            |
| Parks-Gun Range Fees   | 46,403            | 0                 | 0                 | 0                 |
| Fire Review And Inspection                                     | 791,590           | 292,910           | 292,910           | 292,910           |
| Ct Costs, \$50 Felony, F.S. 775.083                            | 53,272            | 57,000            | 57,000            | 57,000            |
| Co. Alcohol & Drug Abuse Assess (F.S. 938.23)                  | 22,882            | 22,400            | 22,400            | 22,400            |
| Fees-Education Classes   | 11,666            | 2,214             | 2,280             | 2,280             |
| Restitution Holding  | 25                | 0                 | 0                 | 0                 |
| Cost Of Supervision Probation                                  | 1,237,104         | 950,000           | 905,000           | 905,000           |
| Court Innovations/Local Requirements                           | 153,777           | 143,157           | 143,157           | 143,157           |
| Legal Aid  | 153,583           | 145,088           | 145,088           | 145,088           |
| Law Library  | 153,777           | 99,060            | 63,252            | 63,252            |
| Juvenile Alternative Programs                                  | 153,777           | 148,088           | 148,088           | 148,088           |
| \$15 Ord-Ct Facilities   | 1,716,956         | 2,001,840         | 2,050,000         | 2,100,000         |
| Sub Reg & Insp   | 952,896           | 600,000           | 700,000           | 700,000           |
| Other Eng Review Fees  | 118,975           | 20,000            | 20,000            | 20,000            |
| False Secur Alarm Charges:Ord97-36,98-01                       | 134,745           | 150,000           | 150,000           | 150,000           |
| Fees Other   | 1,174,357         | 547,606           | 31,181,463        | 31,188,874        |
| <b>TOTAL CHARGES FOR SERVICES</b>                              | <b>51,719,328</b> | <b>42,237,181</b> | <b>73,728,977</b> | <b>74,600,633</b> |
| <b>FINES &amp; FORFEITURES</b>                                 |                   |                   |                   |                   |
| DSlosberg \$5 Traffic Fine (FS 318.1215)Count Amend Ord 07-014 | 280,499           | 500,000           | 500,000           | 500,000           |
| Ct Costs-\$20 Crim Traf/Mm,F.S.775.083                         | 170,344           | 168,826           | 168,826           | 168,826           |
| Teen Ct \$3/Case   | 187,569           | 128,964           | 182,552           | 184,051           |
| Dom. Violence Surcharge FS 988.08, 07/01                       | 89,559            | 0                 | 0                 | 0                 |
| Code Enforce Fines   | 675,863           | 427,500           | 427,500           | 427,500           |
| Bad Check Service Fee  | 9,574             | 0                 | 0                 | 0                 |
| Court Fines  | 616,492           | 632,846           | 631,238           | 631,238           |
| Confiscated Property, est 05/10/10(formerly 3590001)           | 196,012           | 0                 | 0                 | 0                 |
| <b>TOTAL FINES &amp; FORFEITURES</b>                           | <b>2,225,912</b>  | <b>1,858,136</b>  | <b>1,910,116</b>  | <b>1,911,615</b>  |
| <b>MISCELLANEOUS REVENUES</b>                                  |                   |                   |                   |                   |
| Interest Revenue On Interfund Loans                            | 0                 | 800,000           | 800,000           | 800,000           |
| Interest Other   | 541               | 28,000            | 28,000            | 28,000            |
| Int-Bank Accounts  | (3,210)           | 0                 | 0                 | 0                 |
| Interest-Grants Only   | (236)             | 50,000            | 268,122           | 158,470           |
| Clerk Reg Of Court   | 0                 | 5,000             | 5,000             | 5,000             |
| Interest Tax Collect   | 27,824            | 20,169            | 19,000            | 19,000            |
| Interest Sheriff   | 224,552           | 292,418           | 264,868           | 266,532           |
| Pooled Investment Earnings                                     | 13,899,503        | 15,144,695        | 25,114,080        | 21,923,445        |
| Treas. Fund-Bond and Agency Earning                            | 77,949            | 18,762            | 13,655            | 13,421            |
| Net Increase(Decrease) in Fair Value of Investments            | (101,859,086)     | 0                 | 0                 | 0                 |
| Interest Revenue - GASB 87                                     | 9,484             | 0                 | 0                 | 0                 |
| Rents  | 486,745           | 295,919           | 307,492           | 307,492           |
| Parking Garage Fees  | 194,776           | 220,000           | 230,000           | 250,000           |
| Concessions  | 88                | 950               | 950               | 950               |
| Lease Revenue - GASB 87  | 95,614            | 0                 | 0                 | 0                 |
| Lease Revenue Clearing - GASB 87                               | (112,611)         | 0                 | 0                 | 0                 |
| Scrap Sales  | 622,612           | 38,800            | 38,800            | 40,800            |
| Surplus Land Sales   | 786,359           | 75,000            | 100,000           | 100,000           |
| Surplus Furn/Equip/Mach Sale                                   | 395,442           | 350,250           | 206,157           | 206,157           |
| Insurance/Legal Proceeds                                       | 195,545           | 1,300,000         | 300,000           | 300,000           |
| Sales-Historical Museum, Outpost 27, & OHV Park                | 56,936            | 52,375            | 52,375            | 52,375            |
| Refunds  | 65,857            | 0                 | 0                 | 0                 |
| Grants Program Income  | 2,626,521         | 550,000           | 450,000           | 600,000           |
| Reimb Loc Gov Agency   | 3,713,751         | 651,169           | 904,749           | 3,447,874         |
| Reimb Other  | 1,644,906         | 759,988           | 835,758           | 801,481           |



## REVENUES BY CHARACTER AND OBJECT

|  | FY 21/22<br>Actual   | FY 22/23<br>Budget   | FY 23/24<br>Adopted  | FY 24/25<br>Plan     |
|--|----------------------|----------------------|----------------------|----------------------|
| Rev From Other Co. Dept.                           | 3,745                | 0                    | 0                    | 0                    |
| Returned Checks                                    | (40,262)             | (2,000)              | (2,000)              | (2,000)              |
| Signs Individ/Other                                | 48,134               | 0                    | 0                    | 0                    |
| Signal Maintenance                                 | 2,409,241            | 1,184,025            | 1,184,025            | 1,184,025            |
| \$2.50 For CJ Educ/Trng-FS 318.18(11)C             | (34,702)             | 0                    | 0                    | 0                    |
| Rebates,Pcard Annual, Drug,Etc.                    | 5,700,039            | 5,662,876            | 6,723,018            | 8,548,409            |
| Other Miscellaneous Revenues                       | 1,822,345            | 47,058,934           | 9,274,280            | 9,496,438            |
| Flex Premiums only                                 | 948                  | 0                    | 0                    | 0                    |
| Sales/Fees - subject to Sales                      | 164                  | 0                    | 0                    | 0                    |
| Other Cont/Donation                                | 70,676               | 30,763               | 19,797               | 19,797               |
| Donations  | 16,572               | 95,597               | 59,741               | 41,443               |
| Assess Collections Capital(Road/Sew)               | 19,840               | 19,316               | 19,316               | 19,316               |
| Assess Collections, Other (E.G., Lazy S Utilities) | 131,707              | 139,650              | 139,650              | 139,650              |
| Assess Collections Operating                       | 11,911,207           | 12,165,638           | 13,516,253           | 13,667,248           |
| Assessment Collections-Bldg. D                     | 411,472              | 0                    | 301,273              | 302,779              |
| Polk Co Fire Srv Assess                            | 49,744,488           | 53,660,107           | 57,630,951           | 60,529,016           |
| Polk Co Fire Srv Bldg Dept                         | 3,109,380            | 988,778              | 1,003,610            | 1,018,664            |
| Correctional Impact Fees                           | 1,955,726            | 1,248,479            | 1,259,700            | 1,284,894            |
| Law Enforcement Impact Fees                        | 1,477,077            | 1,146,699            | 1,356,600            | 1,383,732            |
| Fire Rescue Impact Fees                            | 1,630,428            | 772,293              | 787,739              | 803,494              |
| Municipality Impact Fee Receipts - EMS             | 268,808              | 0                    | 0                    | 0                    |
| Municipality Impact Fee Receipts - Correctional    | 771,792              | 668,339              | 387,600              | 395,352              |
| Co Rd Trans Impact Fees                            | 28,794,328           | 29,489,844           | 22,076,966           | 23,890,622           |
| Libraries-Impact Fees                              | 922,098              | 782,800              | 929,341              | 947,928              |
| Parks-Impact Fees                                  | 2,284,613            | 1,494,800            | 1,967,300            | 2,112,260            |
| School Impact Fees                                 | 250,000              | 250,000              | 250,000              | 250,000              |
| EMS Impact Fees                                    | 675,493              | 491,688              | 501,522              | 511,552              |
| <b>TOTAL MISCELLANEOUS REVENUES</b>                | <b>37,505,219</b>    | <b>178,002,121</b>   | <b>149,325,688</b>   | <b>155,865,616</b>   |
| <b>OTHER SOURCES</b>                               |                      |                      |                      |                      |
| Interfund Transfers-PILOT                          | 2,256,799            | 2,581,055            | 2,425,524            | 2,538,261            |
| Interfund Transfers-Budgeted                       | 124,027,943          | 158,059,178          | 86,660,229           | 48,740,765           |
| Interfund Transfers-Unbudgeted                     | 715,152              | 0                    | 0                    | 0                    |
| Tf-In, Grt Carry-Fwd                               | 745,050              | 0                    | 0                    | 0                    |
| Interfund Transfers-CRA                            | 911,241              | 972,915              | 1,040,894            | 1,129,518            |
| Beg.Fund Balance                                   | 0                    | 427,304,244          | 523,153,635          | 356,193,486          |
| Budgeted Cash Balance Forward                      | 0                    | 671,258,646          | 638,649,143          | 500,376,379          |
| I/D Reimburse-Cost Plan                            | 10,177,222           | 14,404,467           | 12,090,512           | 12,090,712           |
| InKind Rev(Cash Outlay Req'D)                      | 220,980              | 5,065,228            | 7,422,051            | 2,629,801            |
| InKind Rev(No Cash Outlay Req'D)                   | 32,891               | 0                    | 0                    | 0                    |
| Overage & Shortage                                 | (476)                | 0                    | 0                    | 0                    |
| Grt Carry-Fwd, adj to/from deferred funds acct.    | (377,983)            | 0                    | 0                    | 0                    |
| Lease Proceed-Other Financing Sources - GASB 87    | 4,003,645            | 0                    | 0                    | 0                    |
| Transfer From The Constitutional Fee Officers      | 15,994,203           | 10,583,644           | 12,382,682           | 12,284,991           |
| <b>TOTAL OTHER SOURCES</b>                         | <b>158,706,667</b>   | <b>1,290,229,377</b> | <b>1,283,824,670</b> | <b>935,983,913</b>   |
| <b>INTERNAL SERVICE FUNDS</b>                      |                      |                      |                      |                      |
| Fleet Funds Revenues                               | 19,932,146           | 19,137,072           | 22,580,418           | 23,447,346           |
| I.T. Revenues                                      | 12,910,712           | 15,063,830           | 16,736,502           | 17,476,007           |
| Health Insurance Funds Revenues                    | 67,355,135           | 72,010,970           | 72,452,565           | 75,274,218           |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>                | <b>100,197,993</b>   | <b>106,211,872</b>   | <b>111,769,485</b>   | <b>116,197,571</b>   |
| <b>ENTERPRISE FUNDS</b>                            |                      |                      |                      |                      |
| Solid Waste Funds Revenues                         | 41,485,838           | 36,959,239           | 42,081,186           | 40,867,370           |
| Utilities Revenues                                 | 119,827,256          | 104,835,525          | 97,563,685           | 99,202,201           |
| Rohr Home/Hospital Revenues                        | 3,428,193            | 4,186,026            | 1,244,734            | 0                    |
| <b>TOTAL ENTERPRISE FUNDS</b>                      | <b>164,741,287</b>   | <b>145,980,790</b>   | <b>140,889,605</b>   | <b>140,069,571</b>   |
| <b>GRAND TOTAL</b>                                 | <b>1,142,731,479</b> | <b>2,436,087,123</b> | <b>2,547,803,259</b> | <b>2,189,563,959</b> |

## EXPENDITURES BY CHARACTER AND OBJECT

|  | FY 21/22<br>Actual | FY 22/23<br>Budget | FY 23/24<br>Adopted | FY 24/25<br>Plan   |
|--|--------------------|--------------------|---------------------|--------------------|
| <b>Personal Services</b>                                   |                    |                    |                     |                    |
| 5111000 Executive Salaries                                 | 227,541            | 238,623            | 248,313             | 258,345            |
| 5112000 Regular Salaries And Wages                         | 95,772,545         | 116,645,978        | 126,135,670         | 130,895,695        |
| 5113000 Other Salaries And Wages                           | 193,961            | 1,524,685          | 1,472,821           | 1,462,534          |
| 5114000 Overtime   | 16,643,205         | 12,637,115         | 12,852,549          | 13,034,368         |
| 5115000 Special Pay  | 2,887,695          | 2,445,693          | 2,445,550           | 2,907,550          |
| 5116000 Payroll Tuition Reimb                              | 49,987             | 104,970            | 109,270             | 109,270            |
| 5121000 Fica Taxes   | 8,302,336          | 10,056,361         | 10,702,251          | 11,076,548         |
| 5122000 Retirement Contributions                           | 19,263,569         | 23,934,250         | 28,690,112          | 29,733,955         |
| 5123000 Life And Health Insurance                          | 25,734,112         | 38,267,575         | 38,375,735          | 39,883,100         |
| 5124000 Workers' Compensation                              | 4,483,844          | 3,781,195          | 3,777,675           | 3,778,503          |
| 5125000 Unemployment Compensation                          | 11,623             | 20,490             | 20,480              | 20,480             |
| 5129000 Payroll Adjustments                                | (89,795)           | 1,253,874          | 3,026,499           | 5,163,313          |
| 5334993 Contracted BoCC Position personnel costs           | 1,337,878          | 876,035            | 0                   | 0                  |
| <b>Total : Personal Services</b>                           | <b>174,818,501</b> | <b>211,786,844</b> | <b>227,856,925</b>  | <b>238,323,661</b> |
| <b>Operating Expense</b>                                   |                    |                    |                     |                    |
| 5331000 Professional Services                              | 26,959,222         | 56,435,825         | 50,426,923          | 44,034,603         |
| 5332000 Accounting And Auditing                            | 26,376             | 74,000             | 95,500              | 103,542            |
| 5334000 Other Contractual Services                         | 88,050,676         | 96,484,771         | 131,283,758         | 107,254,096        |
| 5340000 Travel And Per Diem                                | 1,044,635          | 622,831            | 690,910             | 721,685            |
| 5341000 Communications And Freight Services                | 3,799,688          | 4,720,513          | 4,436,826           | 4,516,453          |
| 5343000 Utility Services                                   | 18,412,290         | 19,441,645         | 19,705,621          | 19,972,014         |
| 5344000 Rentals And Leases                                 | 1,548,034          | 3,027,574          | 2,584,942           | 2,604,006          |
| 5345000 Insurance  | 66,908,302         | 76,386,666         | 77,743,474          | 83,217,265         |
| 5346000 Repair And Maintenance Services                    | 35,986,646         | 34,877,216         | 45,328,422          | 45,794,593         |
| 5347000 Printing And Binding                               | 815,826            | 959,141            | 981,582             | 991,094            |
| 5348000 Promotional Activities                             | 5,798,379          | 12,183,131         | 12,297,682          | 11,771,020         |
| 5349000 Other Current Charges And Obligations              | 13,517,706         | 14,877,541         | 18,634,335          | 16,791,240         |
| 5351000 Office Supplies                                    | 4,947,043          | 2,556,101          | 4,611,338           | 5,322,468          |
| 5352000 Operating Supplies                                 | 18,774,478         | 28,724,286         | 28,566,777          | 28,939,446         |
| 5353000 Road Materials And Supplies                        | 12,828,418         | 622,000            | 624,000             | 624,000            |
| 5354000 Books, Publications, Subscriptions And Memberships | 1,574,795          | 1,740,085          | 1,854,821           | 1,857,223          |
| 5355000 Training   | 242,610            | 418,510            | 409,410             | 405,060            |
| 5359000 Operating Expense Program Budget                   | 0                  | 1,000,000          | 0                   | 0                  |
| <b>Total : Operating Expenses</b>                          | <b>301,235,124</b> | <b>355,151,836</b> | <b>400,276,321</b>  | <b>374,919,808</b> |
| <b>Capital Expenses</b>                                    |                    |                    |                     |                    |
| 5661000 Land   | 15,280,407         | 43,632,639         | 56,116,593          | 36,985,000         |
| 5662000 Buildings  | 69,930,408         | 178,842,579        | 215,501,687         | 75,557,196         |
| 5663000 Infrastructure                                     | 54,236,508         | 219,934,067        | 212,191,703         | 134,434,613        |
| 5664000 Machinery And Equipment                            | 10,352,545         | 35,730,580         | 38,491,157          | 15,515,631         |
| 5665000 Construction In Progress                           | 0                  | 3,176,026          | 5,538,348           | 0                  |
| 5666000 Capital Expense-Program Budget                     | 0                  | 13,704,000         | 8,239,927           | 114,000            |
| 5668000 Intangible Assets                                  | 2,495,085          | 1,182,051          | 57,127              | 2,500              |
| <b>Total : Capital Expenses</b>                            | <b>152,294,953</b> | <b>496,201,942</b> | <b>536,136,542</b>  | <b>262,608,940</b> |
| <b>Debt Services</b>                                       |                    |                    |                     |                    |
| 5771010 Principal  | 13,787,338         | 17,950,726         | 18,536,437          | 19,179,110         |
| 5772010 Interest   | 11,586,801         | 11,066,339         | 10,485,708          | 9,856,685          |
| 5773010 Other Debt Service                                 | (309,116)          | 10,899             | 10,900              | 10,900             |
| 5771020 Debt Service Principal Retirement - GASB 87        | 866,755            | 0                  | 408,731             | 408,731            |
| 5772020 Interest Cap Leases - GASB 87                      | 262,447            | 0                  | 62,416              | 62,416             |
| <b>Total : Debt Services</b>                               | <b>26,194,225</b>  | <b>29,027,964</b>  | <b>29,504,192</b>   | <b>29,517,842</b>  |
| <b>Grants and Aids</b>                                     |                    |                    |                     |                    |
| 5881000 Aids To Government Agencies                        | 25,449,554         | 71,317,648         | 80,166,327          | 65,462,824         |
| 5882001 Aids To Private Organizations                      | 27,706,971         | 42,234,884         | 84,262,149          | 74,285,215         |
| 5883000 Other Grants And Aids                              | 4,126,177          | 6,879,488          | 9,030,951           | 7,356,650          |
| <b>Total : Grants and Aids</b>                             | <b>57,282,702</b>  | <b>120,432,020</b> | <b>173,459,427</b>  | <b>147,104,689</b> |

## EXPENDITURES BY CHARACTER AND OBJECT

|   | FY 21/22<br>Actual   | FY 22/23<br>Budget   | FY 23/24<br>Adopted  | FY 24/25<br>Plan     |
|---|----------------------|----------------------|----------------------|----------------------|
| <b>Other Uses</b>                           |                      |                      |                      |                      |
| Transfers                                   | 126,725,046          | 165,295,262          | 95,170,277           | 57,354,483           |
| 5991030 Indirect Expense                    | 10,177,224           | 14,404,467           | 12,090,512           | 12,090,712           |
| 5991040 InKind Expense                      | 210,585              | 5,056,328            | 7,413,151            | 2,620,901            |
| Reserves                                    | 0                    | 778,619,853          | 768,891,484          | 744,325,016          |
| 5999020 Refunds                             | 72,557               | 213,000              | 213,000              | 213,000              |
| Other Uses - All Other                      | 590,815              | 0                    | 0                    | 0                    |
| <b>Total : Other Uses</b>                   | <b>137,776,227</b>   | <b>963,588,910</b>   | <b>883,778,424</b>   | <b>816,604,112</b>   |
| <b>Constitutional Officers</b>              |                      |                      |                      |                      |
| Constitutional Officers (Excludes Reserves) | 240,414,502          | 259,897,607          | 296,791,428          | 320,484,907          |
| <b>GRAND TOTAL</b>                          | <b>1,090,016,234</b> | <b>2,436,087,123</b> | <b>2,547,803,259</b> | <b>2,189,563,959</b> |

## EXPENDITURES BY FUNCTION AND PROGRAM

| Program Name/Function Name             | Actuals<br>FY 21/22 | Budget<br>FY 22/23 | Budget<br>FY 23/24 | Plan<br>FY 24/25   |
|--|---------------------|--------------------|--------------------|--------------------|
| <b>General Government Services</b>     |                     |                    |                    |                    |
| Legislative                            | 662,072             | 726,949            | 788,296            | 817,167            |
| Executive                              | 4,441,571           | 6,094,427          | 6,322,230          | 6,356,799          |
| Financial And Administrative           | 119,695,067         | 134,343,808        | 142,415,214        | 149,186,330        |
| Legal Counsel                          | 1,480,089           | 2,230,498          | 2,390,114          | 2,435,748          |
| Comprehensive Planning                 | 4,086,795           | 4,739,018          | 5,582,356          | 5,745,480          |
| Other General Government Services      | 136,502,289         | 239,521,358        | 163,496,257        | 102,933,759        |
| <b>Total Function :</b>                | <b>266,867,883</b>  | <b>387,656,058</b> | <b>320,994,467</b> | <b>267,475,283</b> |
| <b>Public Safety</b>                   |                     |                    |                    |                    |
| Law Enforcement                        | 196,531,724         | 222,300,374        | 253,340,395        | 263,817,848        |
| Fire Control                           | 57,462,439          | 90,128,163         | 107,572,750        | 76,554,941         |
| Detention And/Or Correction            | 1,532,849           | 9,517,075          | 15,207,210         | 1,080,000          |
| Protective Inspections                 | 14,401,649          | 18,388,146         | 18,576,646         | 19,007,090         |
| Emergency And Disaster Relief Services | 23,412,199          | 30,243,643         | 63,678,066         | 8,283,728          |
| Ambulance And Rescue Services          | 48,081,253          | 65,632,070         | 73,532,434         | 58,995,806         |
| Medical Examiners                      | 2,434,879           | 1,706,574          | 2,568,247          | 2,650,006          |
| Other Public Safety                    | 9,955,030           | 14,681,787         | 24,568,275         | 21,725,784         |
| <b>Total Function :</b>                | <b>353,812,022</b>  | <b>452,597,832</b> | <b>559,044,023</b> | <b>452,115,203</b> |
| <b>Physical Environment</b>            |                     |                    |                    |                    |
| Garbage/Solid Waste Control Services   | 52,889,949          | 62,896,765         | 68,776,301         | 51,993,324         |
| Water/Sewer Combination Services       | 115,700,118         | 166,940,783        | 171,203,347        | 168,775,190        |
| Conservation And Resource Management   | 6,486,307           | 21,519,070         | 40,953,324         | 22,263,765         |
| Flood Control/Stormwater Management    | 6,520,210           | 46,943,149         | 51,914,501         | 25,465,090         |
| Other Physical Environment             | 4,541,522           | 4,103,162          | 4,106,332          | 4,106,940          |
| <b>Total Function :</b>                | <b>186,138,106</b>  | <b>302,402,929</b> | <b>336,953,805</b> | <b>272,604,309</b> |
| <b>Transportation</b>                  |                     |                    |                    |                    |
| Road And Street Facilities             | 144,185,614         | 248,914,047        | 251,074,460        | 187,710,820        |
| Transit Systems                        | 3,037,932           | 3,175,601          | 3,708,934          | 3,708,934          |
| Other Transportation Services          | 3,075,624           | 4,041,584          | 4,245,239          | 3,771,142          |
| <b>Total Function :</b>                | <b>150,299,170</b>  | <b>256,131,232</b> | <b>259,028,633</b> | <b>195,190,896</b> |
| <b>Economic Environment</b>            |                     |                    |                    |                    |
| Industry Development                   | 18,259,024          | 33,646,171         | 31,878,768         | 22,981,521         |
| Veterans Services                      | 468,231             | 614,869            | 702,167            | 727,569            |
| Housing And Urban Development          | 10,643,705          | 29,269,178         | 32,222,592         | 35,444,697         |
| Other Economic Environment             | 65,924              | 102,682            | 112,572            | 117,713            |
| <b>Total Function :</b>                | <b>29,436,884</b>   | <b>63,632,900</b>  | <b>64,916,099</b>  | <b>59,271,500</b>  |
| <b>Human Services</b>                  |                     |                    |                    |                    |
| Hospitals                              | 35,133,017          | 93,570,922         | 96,892,385         | 90,923,906         |
| Health                                 | 6,882,964           | 9,214,419          | 11,777,350         | 6,203,640          |
| Mental Health                          | 896,168             | 1,524,625          | 2,978,765          | 1,989,088          |
| Public Assistance                      | 16,372,098          | 24,037,680         | 48,106,281         | 48,786,824         |

## EXPENDITURES BY FUNCTION AND PROGRAM

|                                      | Actuals<br>FY 21/22  | Budget<br>FY 22/23   | Budget<br>FY 23/24   | Plan<br>FY 24/25     |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Other Human Services                 | 3,663,826            | 5,603,474            | 6,062,904            | 6,230,487            |
| <b>Total Function :</b>              | <b>62,948,073</b>    | <b>133,951,120</b>   | <b>165,817,685</b>   | <b>154,133,945</b>   |
| <b>Culture/Recreation</b>            |                      |                      |                      |                      |
| Libraries                            | 5,554,756            | 6,433,067            | 7,317,177            | 8,185,647            |
| Parks And Recreation                 | 20,730,062           | 37,700,930           | 46,558,867           | 17,873,827           |
| Other Culture/Recreation             | 598,189              | 888,211              | 987,487              | 993,798              |
| <b>Total Function :</b>              | <b>26,883,007</b>    | <b>45,022,208</b>    | <b>54,863,531</b>    | <b>27,053,272</b>    |
| <b>Court Related</b>                 |                      |                      |                      |                      |
| General Administration-Court Related | 5,910,556            | 6,836,922            | 7,208,924            | 7,134,193            |
| Circuit Court-Criminal               | 1,426,034            | 1,985,706            | 2,165,319            | 2,194,802            |
| Circuit Court-Juvenile               | 215,474              | 222,423              | 264,871              | 266,370              |
| General Operations-Courts            | 2,874,479            | 2,844,000            | 3,134,000            | 3,134,000            |
| County Court-Criminal                | 3,204,546            | 4,183,940            | 4,520,418            | 4,665,170            |
| <b>Total Function :</b>              | <b>13,631,089</b>    | <b>16,072,991</b>    | <b>17,293,532</b>    | <b>17,394,535</b>    |
| Reserves and Contingencies           | 0                    | 778,619,853          | 768,891,484          | 744,325,016          |
| <b>Grand Total :</b>                 | <b>1,090,016,234</b> | <b>2,436,087,123</b> | <b>2,547,803,259</b> | <b>2,189,563,959</b> |

## RESERVES BY FUND

|   |   | Budget<br>FY 22/23 | Budget<br>FY 23/24 | Plan<br>FY 24/25  |
|---|---|--------------------|--------------------|-------------------|
| <b>00100 General Fund</b>                           |   |                    |                    |                   |
| 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         |
| 5998180   | Reserves - Economic Development Incubator   | 0                  | 0                  | 0                 |
| 5998210   | Reserves - Aircraft for Sheriff             | 2,101,954          | 2,501,954          | 2,501,954         |
| 5998250   | Reserves - Self-Insurance Claims            | 6,380,000          | 6,380,000          | 6,380,000         |
| 5998300   | Reserves - Budget Stabilization             | 34,552,214         | 41,144,192         | 60,960,396        |
| <b>Total Funds :</b>                                |   | <u>56,331,524</u>  | <u>66,650,368</u>  | <u>91,507,215</u> |
| <b>10100 County Transportation Trust Fund</b>       |   |                    |                    |                   |
| 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        |
| <b>Total Funds:</b>                                 |   | <u>81,027,556</u>  | <u>90,620,476</u>  | <u>86,664,406</u> |
| <b>10150 Special Revenue Grants</b>                 |   |                    |                    |                   |
| 5998020   | Reserves - Contingencies                    | 2,000,000          | 2,000,000          | 2,000,000         |
| 5998290   | Reserves - Matching Funds                   | 200,000            | 200,000            | 200,000           |
| <b>Total Funds:</b>                                 |   | <u>2,200,000</u>   | <u>2,200,000</u>   | <u>2,200,000</u>  |
| <b>12160 Tourism Tax Funds</b>                      |   |                    |                    |                   |
| 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        |
| <b>Total Funds:</b>                                 |   | <u>6,100,000</u>   | <u>7,204,351</u>   | <u>13,463,224</u> |
| <b>12180 Lake And River Enhancement Trust Funds</b> |   |                    |                    |                   |
| 5998010   | Reserves - Cash Balance Forward             | 50,000             | 50,000             | 50,000            |
| 5998140   | Reserves - Future Capital Expansion         | 390,461            | 536,114            | 569,545           |
| <b>Total Funds:</b>                                 |   | <u>440,461</u>     | <u>586,114</u>     | <u>619,545</u>    |
| <b>12190 Fire Rescue Funds</b>                      |   |                    |                    |                   |
| 5998020   | Reserves - Contingencies                    | 2,280,822          | 4,928,762          | 6,191,679         |
| <b>Total Funds:</b>                                 |   | <u>2,280,822</u>   | <u>4,928,762</u>   | <u>6,191,679</u>  |
| <b>12240 Impact Fees</b>                            |   |                    |                    |                   |
| 5998140   | Reserves - Future Capital Expansion         | 88,839,920         | 88,181,245         | 54,433,379        |
| <b>Total Funds:</b>                                 |   | <u>88,839,920</u>  | <u>88,181,245</u>  | <u>54,433,379</u> |
| <b>14350 Emergency 911 Funds</b>                    |   |                    |                    |                   |
| 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            |
| <b>Total Funds:</b>                                 |   | <u>1,020,752</u>   | <u>1,896,393</u>   | <u>1,445,491</u>  |
| <b>14370 Hazardous Waste Funds</b>                  |   |                    |                    |                   |
| 5998140   | Reserves - Future Capital Expansion         | 15,101             | 5,148              | 3,311             |
| <b>Total Funds:</b>                                 |   | <u>15,101</u>      | <u>5,148</u>       | <u>3,311</u>      |
| <b>14390 Radio Communications Funds</b>             |   |                    |                    |                   |
| 5998020   | Reserves - Contingencies                    | 10,615             | 67,243             | 182,156           |
| <b>Total Funds:</b>                                 |   | <u>10,615</u>      | <u>67,243</u>      | <u>182,156</u>    |
| <b>14490 Indigent Health Care Funds</b>             |   |                    |                    |                   |
| 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         |
| <b>Total Funds:</b>                                 |   | <u>59,900,961</u>  | <u>55,110,082</u>  | <u>32,595,037</u> |

## RESERVES BY FUND

|              |   | Budget<br>FY 22/23 | Budget<br>FY 23/24 | Plan<br>FY 24/25  |
|--------------|---|--------------------|--------------------|-------------------|
| <b>14500</b> | <b>Coronavirus Local Fiscal Recovery Funds American Rescue Plan</b> |                    |                    |                   |
| 5998140      | Reserves - Future Capital Expansion                                 | 35,740,990         | 18,726,082         | 10,103,751        |
|              | <b>Total Funds:</b>   | <u>35,740,990</u>  | <u>18,726,082</u>  | <u>10,103,751</u> |
| <b>14930</b> | <b>Leisure Services MSTU Funds</b>                                  |                    |                    |                   |
| 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         |
|              | <b>Total Funds:</b>   | <u>7,233,585</u>   | <u>6,066,572</u>   | <u>9,027,560</u>  |
| <b>14950</b> | <b>Libraries MSTU Funds</b>   |                    |                    |                   |
| 5998010      | Reserves - Cash Balance Forward                                     | 1,376,171          | 1,601,632          | 1,832,927         |
| 5998020      | Reserves - Contingencies  | 619,431            | 872,000            | 997,927           |
|              | <b>Total Funds:</b>   | <u>1,995,602</u>   | <u>2,473,632</u>   | <u>2,830,854</u>  |
| <b>14960</b> | <b>Rancho Bonito MSTU Fund</b>                                      |                    |                    |                   |
| 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            |
|              | <b>Total Funds:</b>   | <u>39,611</u>      | <u>44,022</u>      | <u>33,799</u>     |
| <b>14970</b> | <b>Transportation Millage Fund</b>                                  |                    |                    |                   |
| 5998140      | Reserves - Future Capital Expansion                                 | 26,155,297         | 15,806,836         | 38,330,771        |
|              | <b>Total Funds:</b>   | <u>26,155,297</u>  | <u>15,806,836</u>  | <u>38,330,771</u> |
| <b>14980</b> | <b>Emergency Medical Millage Fund</b>                               |                    |                    |                   |
| 5998140      | Reserves - Future Capital Expansion                                 | 9,968,389          | 15,494,708         | 17,807,395        |
|              | <b>Total Funds:</b>   | <u>9,968,389</u>   | <u>15,494,708</u>  | <u>17,807,395</u> |
| <b>15010</b> | <b>Land Management Nonexpendable Trust Funds</b>                    |                    |                    |                   |
| 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        |
|              | <b>Total Funds:</b>   | <u>38,120,513</u>  | <u>35,107,866</u>  | <u>37,391,595</u> |
| <b>15250</b> | <b>Eloise CRA Trust-Agency Funds</b>                                |                    |                    |                   |
| 5998020      | Reserves - Contingencies  | 65,000             | 70,000             | 75,000            |
| 5998140      | Reserves - Future Capital Expansion                                 | 627,020            | 577,734            | 997,133           |
|              | <b>Total Funds:</b>   | <u>692,020</u>     | <u>647,734</u>     | <u>1,072,133</u>  |
| <b>15290</b> | <b>Harden Parkway CRA Funds</b>                                     |                    |                    |                   |
| 5998140      | Reserves - Future Capital Expansion                                 | 69,283             | 161,139            | 449,171           |
|              | <b>Total Funds:</b>   | <u>69,283</u>      | <u>161,139</u>     | <u>449,171</u>    |
| <b>15310</b> | <b>Building Funds</b>   |                    |                    |                   |
| 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         |
|              | <b>Total Funds:</b>   | <u>13,216,500</u>  | <u>8,414,486</u>   | <u>6,019,041</u>  |
| <b>18000</b> | <b>Stormwater MSTU</b>  |                    |                    |                   |
| 5998140      | Reserves - Future Capital Expansion                                 | 5,322,870          | 2,941,216          | 432,981           |
|              | <b>Total Funds:</b>   | <u>5,322,870</u>   | <u>2,941,216</u>   | <u>432,981</u>    |
| <b>23500</b> | <b>Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)</b>      |                    |                    |                   |
| 5998080      | Reserves - Debt Service   | 3,930,915          | 4,006,715          | 4,087,765         |
|              | <b>Total Funds:</b>   | <u>3,930,915</u>   | <u>4,006,715</u>   | <u>4,087,765</u>  |
| <b>23700</b> | <b>Public Fac Rev Note, S2015(Ref CFT 2006)</b>                     |                    |                    |                   |
| 5998080      | Reserves - Debt Service   | 1,798,141          | 1,674,495          | 1,729,425         |
|              | <b>Total Funds:</b>   | <u>1,798,141</u>   | <u>1,674,495</u>   | <u>1,729,425</u>  |
| <b>23800</b> | <b>Promissory Note 2020A</b>  |                    |                    |                   |
| 5998080      | Reserves - Debt Service   | 2,392,585          | 2,625,076          | 2,859,151         |
|              | <b>Total Funds:</b>   | <u>2,392,585</u>   | <u>2,625,076</u>   | <u>2,859,151</u>  |
| <b>24000</b> | <b>Promissory Revenue Note, Series 2020 C</b>                       |                    |                    |                   |
| 5998080      | Reserves - Debt Service   | 4,985,820          | 4,974,258          | 4,964,326         |
|              | <b>Total Funds:</b>   | <u>4,985,820</u>   | <u>4,974,258</u>   | <u>4,964,326</u>  |

## RESERVES BY FUND

|              |   | Budget<br>FY 22/23 | Budget<br>FY 23/24 | Plan<br>FY 24/25  |
|--------------|---|--------------------|--------------------|-------------------|
| <b>30200</b> | <b>Drainage and Water Quality Fund</b>        |                    |                    |                   |
| 5998140      | Reserves - Future Capital Expansion           | 419,587            | 1,742,791          | 1,051,620         |
|              | <b>Total Funds:</b>                           | <u>419,587</u>     | <u>1,742,791</u>   | <u>1,051,620</u>  |
| <b>30800</b> | <b>General Capital Improvement Funds</b>      |                    |                    |                   |
| 5998140      | Reserves - Future Capital Expansion           | 18,098,873         | 23,683,844         | 26,242,342        |
|              | <b>Total Funds:</b>                           | <u>18,098,873</u>  | <u>23,683,844</u>  | <u>26,242,342</u> |
| <b>31200</b> | <b>Environmental Land Acquisition Funds</b>   |                    |                    |                   |
| 5998140      | Reserves - Future Capital Expansion           | 904,540            | 1,537,460          | 2,325,137         |
|              | <b>Total Funds:</b>                           | <u>904,540</u>     | <u>1,537,460</u>   | <u>2,325,137</u>  |
| <b>41010</b> | <b>Solid Waste Funds</b>                      |                    |                    |                   |
| 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        |
|              | <b>Total Funds:</b>                           | <u>80,197,740</u>  | <u>73,979,978</u>  | <u>81,157,485</u> |
| <b>41110</b> | <b>Landfill Closure Funds</b>                 |                    |                    |                   |
| 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        |
|              | <b>Total Funds:</b>                           | <u>79,785,044</u>  | <u>73,378,914</u>  | <u>75,059,039</u> |
| <b>41210</b> | <b>Universal Solid Waste Collection Funds</b> |                    |                    |                   |
| 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                 |
|              | <b>Total Funds:</b>                           | <u>8,471,520</u>   | <u>10,761,555</u>  | <u>9,017,625</u>  |
| <b>42010</b> | <b>Utilities Operating Funds</b>              |                    |                    |                   |
| 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        |
|              | <b>Total Funds:</b>                           | <u>38,885,953</u>  | <u>31,306,954</u>  | <u>22,486,531</u> |
| <b>42110</b> | <b>Utilities Capital Expansion Funds</b>      |                    |                    |                   |
| 5998140      | Reserves - Future Capital Expansion           | 52,264,741         | 60,604,067         | 35,705,502        |
|              | <b>Total Funds:</b>                           | <u>52,264,741</u>  | <u>60,604,067</u>  | <u>35,705,502</u> |
| <b>42432</b> | <b>Utilities Bonds</b>                        |                    |                    |                   |
| 5998140      | Reserves - Future Capital Expansion           | 5,703,204          | 0                  | 0                 |
|              | <b>Total Funds:</b>                           | <u>5,703,204</u>   | <u>0</u>           | <u>0</u>          |
| <b>50100</b> | <b>Fleet Maintenance Funds</b>                |                    |                    |                   |
| 5998020      | Reserves - Contingencies                      | 806,100            | 594,752            | 1,112,600         |
| 5998170      | Reserves - Service Improvements               | 1,993,487          | 243,518            | 636,015           |
|              | <b>Total Funds:</b>                           | <u>2,799,587</u>   | <u>838,270</u>     | <u>1,748,615</u>  |
| <b>50300</b> | <b>Employee Health Insurance Fund</b>         |                    |                    |                   |
| 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        |
|              | <b>Total Funds:</b>                           | <u>17,510,596</u>  | <u>27,421,420</u>  | <u>28,752,853</u> |
| <b>51500</b> | <b>Fleet Replacement Funds</b>                |                    |                    |                   |
| 5998020      | Reserves - Contingencies                      | 500,000            | 500,000            | 500,000           |
| 5998140      | Reserves - Future Capital Expansion           | 21,612,793         | 25,345,864         | 32,616,763        |
|              | <b>Total Funds:</b>                           | <u>22,112,793</u>  | <u>25,845,864</u>  | <u>33,116,763</u> |



## RESERVES BY FUND

|                      |                                    | Budget<br>FY 22/23 | Budget<br>FY 23/24 | Plan<br>FY 24/25   |
|----------------------|------------------------------------|--------------------|--------------------|--------------------|
| <b>52000</b>         | <b>Information Technology Fund</b> |                    |                    |                    |
| 5998020              | Reserves - Contingencies           | 1,067,011          | 942,288            | 871,988            |
| 5998170              | Reserves - Service Improvements    | 568,831            | 233,060            | 344,355            |
|                      | <b>Total Funds:</b>                | 1,635,842          | 1,175,348          | 1,216,343          |
| <b>Grand Total :</b> |                                    | <b>778,619,853</b> | <b>768,891,484</b> | <b>744,325,016</b> |

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

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

| FUND GROUP   FUND DESCRIPTION                                      | PROPOSED<br>FY 23/24 | ADOPTED<br>FY 23/24  | VARIANCE<br>FY 23/24 |
|--|----------------------|----------------------|----------------------|
| <b>General Fund</b>  |                      |                      |                      |
| 00100 General Fund   | 576,071,861          | 576,372,782          | 300,921              |
| <b>Special Revenue Funds</b>                                       |                      |                      |                      |
| 10100 County Transportation Trust Fund                             | 150,600,411          | 150,600,411          | 0                    |
| 10150 Special Revenue Grants                                       | 78,025,682           | 78,864,981           | 839,299              |
| 12160 Tourism Tax Funds  | 37,691,991           | 37,691,991           | 0                    |
| 12180 Lake And River Enhancement Trust Funds                       | 3,818,832            | 3,818,832            | 0                    |
| 12190 Fire Rescue Funds  | 70,860,150           | 70,860,150           | 0                    |
| 12240 Impact Fees  | 144,501,593          | 142,966,593          | (1,535,000)          |
| 14350 Emergency 911 Funds  | 5,920,890            | 5,920,890            | 0                    |
| 14370 Hazardous Waste Funds  | 111,480              | 111,480              | 0                    |
| 14390 Radio Communications Funds                                   | 5,004,265            | 5,004,265            | 0                    |
| 14460 Local Provider Participation (Ord. No. 22-029)               | 37,485,000           | 37,485,000           | 0                    |
| 14480 Polk County Florida Opioid Abatement Trust Fund              | 6,177,664            | 6,177,664            | 0                    |
| 14490 Indigent Health Care Funds                                   | 163,244,765          | 163,244,765          | 0                    |
| 14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan | 111,015,247          | 110,855,767          | (159,480)            |
| 14850 Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL         | 6,445,002            | 6,445,002            | 0                    |
| 14930 Leisure Services MSTU Funds                                  | 40,765,548           | 40,765,548           | 0                    |
| 14950 Libraries MSTU Funds   | 8,897,956            | 8,897,956            | 0                    |
| 14960 Rancho Bonito MSTU Fund                                      | 65,870               | 65,870               | 0                    |
| 14970 Transportation Millage Fund                                  | 128,392,710          | 128,392,710          | 0                    |
| 14980 Emergency Medical Millage Fund                               | 40,681,888           | 42,401,703           | 1,719,815            |
| 14990 Law Enforcement Trust Funds                                  | 946,077              | 946,077              | 0                    |
| 15010 Land Management Nonexpendable Trust Funds                    | 37,881,231           | 37,881,231           | 0                    |
| 15250 Eloise CRA Trust-Agency Funds                                | 1,010,001            | 1,010,001            | 0                    |
| 15290 Harden Parkway CRA Funds                                     | 1,611,139            | 1,611,139            | 0                    |
| 15310 Building Funds   | 21,843,861           | 21,843,861           | 0                    |
| 15350 Affordable Housing Assistance Trust Funds                    | 15,321,155           | 15,321,155           | 0                    |
| 15550 Hurricane Irma Fund  | 2,000,000            | 2,000,000            | 0                    |
| 16000 Street Lighting Districts                                    | 3,459,347            | 3,459,347            | 0                    |
| 18000 Stormwater MSTU  | 12,327,493           | 12,327,493           | 0                    |
| 15650 Hurricane Ian Fund   | -                    | 32,250,000           | 32,250,000           |
| <b>Debt Service Funds</b>  |                      |                      |                      |
| 23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)      | 9,380,915            | 9,380,915            | 0                    |
| 23700 Public Fac Rev Note, S2015(Ref CFT 2006)                     | 3,749,566            | 3,749,566            | 0                    |
| 23800 Promissory Note 2020A  | 4,875,325            | 4,875,325            | 0                    |
| 24000 Promissory Revenue Note, Series 2020 C                       | 10,713,242           | 10,713,242           | 0                    |
| <b>Capital Funds</b>   |                      |                      |                      |
| 30200 Drainage and Water Quality Fund                              | 2,202,791            | 2,202,791            | 0                    |
| 30800 General Capital Improvement Funds                            | 106,637,803          | 115,448,455          | 8,810,652            |
| 30900 2019 Capital Improvement Project Fund                        | -                    | -                    | 0                    |
| 31200 Environmental Land Acquisition Funds                         | 10,942,871           | 10,942,871           | 0                    |
| 31900 Northeast Polk Roadway Fund                                  | 800                  | 800                  | 0                    |
| <b>Enterprise Funds</b>  |                      |                      |                      |
| 41000 Solid Waste  | 233,068,542          | 233,068,542          | 0                    |
| 42000 Utilities  | 238,218,293          | 238,218,293          | 0                    |
| 43110 Rohr Home Fund   | 961,479              | 1,795,749            | 834,270              |
| <b>Internal Service Funds</b>                                      |                      |                      |                      |
| 50100 Fleet Maintenance Funds                                      | 12,710,079           | 12,710,079           | 0                    |
| 50300 Employee Health Insurance Fund                               | 104,376,278          | 104,376,278          | 0                    |
| 51500 Fleet Replacement Funds                                      | 35,792,169           | 35,792,169           | 0                    |
| 52000 Information Technology Fund                                  | 18,933,520           | 18,933,520           | 0                    |
| <b>Grand Total</b>   | <b>2,504,742,782</b> | <b>2,547,803,259</b> | <b>43,060,477</b>    |

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

**GENERAL FUND**

**SPECIAL REVENUE FUNDS**

(For budgetary purposes only)

|                                       | <b>Actuals<br/>FY 21/22</b> | <b>Adopted<br/>FY 22/23</b> | <b>Adopted<br/>FY 23/24</b> | <b>Plan<br/>FY 24/25</b> | <b>Actuals<br/>FY 21/22</b> | <b>Adopted<br/>FY 22/23</b> | <b>Adopted<br/>FY 23/24</b> | <b>Plan<br/>FY 24/25</b> |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------|
| <b>Financial Sources</b>              |                             |                             |                             |                          |                             |                             |                             |                          |
| Taxes                                 | 285,652,080                 | 306,472,436                 | 337,251,000                 | 359,629,005              | 206,690,438                 | 209,529,178                 | 238,762,579                 | 250,699,422              |
| Licenses & Permits                    | 492,975                     | 458,867                     | 464,315                     | 467,128                  | 11,960,690                  | 11,686,350                  | 10,376,376                  | 10,483,010               |
| Intergovernmental                     | 65,661,601                  | 57,259,503                  | 63,893,643                  | 66,933,530               | 49,828,208                  | 77,066,312                  | 118,027,189                 | 58,506,983               |
| Charges for Service                   | 40,334,821                  | 33,707,321                  | 34,116,792                  | 34,676,519               | 16,917,050                  | 8,529,860                   | 39,612,185                  | 39,924,114               |
| Fines & Forfeitures                   | 1,504,650                   | 1,358,136                   | 1,410,116                   | 1,411,615                | 7,247,690                   | 500,000                     | 500,000                     | 500,000                  |
| Special Assessment/Impact Fees        | 830,535                     | 53,496                      | 74,845                      | 74,845                   | 96,868,276                  | 93,973,844                  | 91,545,676                  | 96,521,861               |
| Miscellaneous                         | (22,568,685)                | 10,567,311                  | 10,603,663                  | 10,571,088               | (22,399,954)                | 50,165,579                  | 15,300,706                  | 16,424,122               |
| All Other Revenues                    | (18,250,929)                | 34,227,930                  | 32,982,718                  | 30,983,964               | 23,232,078                  | 48,281,463                  | 32,059,830                  | 18,184,557               |
| Enterprise Funds                      | -                           | -                           | -                           | -                        | -                           | -                           | -                           | -                        |
| <b>Total Est. Financial Sources</b>   | <b>353,657,048</b>          | <b>444,105,000</b>          | <b>480,797,092</b>          | <b>504,747,694</b>       | <b>390,344,476</b>          | <b>499,732,586</b>          | <b>546,184,541</b>          | <b>491,244,069</b>       |
| <b>Expenditures</b>                   |                             |                             |                             |                          |                             |                             |                             |                          |
| General Government                    | 90,943,978                  | 205,015,269                 | 156,636,073                 | 134,490,960              | 20,064,583                  | 13,579,801                  | 14,092,841                  | 7,261,348                |
| Court-Related                         | 13,435,239                  | 16,072,991                  | 17,293,532                  | 17,394,535               | -                           | -                           | -                           | -                        |
| Public Safety                         | 239,973,211                 | 267,704,192                 | 315,428,967                 | 332,968,213              | 103,736,411                 | 158,798,704                 | 194,868,839                 | 111,512,201              |
| Physical Environment                  | 5,910,432                   | 5,996,595                   | 6,279,968                   | 6,205,193                | 4,390,487                   | 77,102,154                  | 88,765,641                  | 36,992,790               |
| Transportation                        | 2,843,381                   | 3,074,815                   | 3,649,497                   | 3,800,963                | 101,399,887                 | 238,146,942                 | 246,444,065                 | 183,790,673              |
| Economic Environment                  | 1,685,060                   | 1,924,869                   | 2,114,100                   | 2,144,569                | 27,731,872                  | 61,708,031                  | 62,801,999                  | 57,126,931               |
| Human Services                        | 4,087,554                   | 6,442,842                   | 7,159,105                   | 7,144,920                | 51,574,499                  | 122,660,313                 | 156,862,031                 | 146,989,025              |
| Culture/Recreation                    | 635,208                     | 1,091,986                   | 1,161,172                   | 1,128,414                | 23,564,393                  | 43,930,222                  | 48,702,359                  | 25,924,858               |
| <b>Total Budget</b>                   | <b>359,514,063</b>          | <b>507,323,559</b>          | <b>509,722,414</b>          | <b>505,277,767</b>       | <b>332,462,131</b>          | <b>715,926,167</b>          | <b>812,537,775</b>          | <b>569,597,826</b>       |
| Reserves & Contingencies              | -                           | 56,331,524                  | 66,650,368                  | 91,507,215               | -                           | 380,390,848                 | 356,684,107                 | 321,297,279              |
| <b>Total Use of Resources</b>         | <b>359,514,063</b>          | <b>563,655,083</b>          | <b>576,372,782</b>          | <b>596,784,982</b>       | <b>332,462,131</b>          | <b>1,096,317,015</b>        | <b>1,169,221,882</b>        | <b>890,895,105</b>       |
| <b>Net Inc (Dec) in Fund Balance</b>  | <b>(5,857,015)</b>          | <b>(119,550,083)</b>        | <b>(95,575,690)</b>         | <b>(92,037,288)</b>      | <b>57,882,345</b>           | <b>(596,584,429)</b>        | <b>(623,037,341)</b>        | <b>(399,651,036)</b>     |
| <b>Fund Balance - Oct. 1</b>          | <b>139,624,248</b>          | <b>119,550,083</b>          | <b>95,575,690</b>           | <b>92,037,288</b>        | <b>427,710,812</b>          | <b>596,584,429</b>          | <b>623,037,341</b>          | <b>399,651,036</b>       |
| <b>Other Financing Sources (Uses)</b> | <b>105,478</b>              | <b>-</b>                    | <b>-</b>                    | <b>-</b>                 | <b>(329,450)</b>            | <b>-</b>                    | <b>-</b>                    | <b>-</b>                 |
| <b>Ending Fund Balance - Sept. 30</b> | <b>133,872,711</b>          |                             |                             |                          | <b>485,263,707</b>          |                             |                             |                          |

| (For budgetary purposes only)         | SOURCES & USES OF RESOURCES AND CHANGES TO FUND BALANCE & NET ASSETS |                     |                     |                     |                        |                      |                      |                     |                          |                        |                        |                        |
|---------------------------------------|--|---------------------|---------------------|---------------------|------------------------|----------------------|----------------------|---------------------|--------------------------|------------------------|------------------------|------------------------|
|                                       | DEBT SERVICE FUNDS   |                     |                     |                     | CAPITAL PROJECTS FUNDS |                      |                      |                     | TOTAL GOVERNMENTAL FUNDS |                        |                        |                        |
|                                       | Actuals<br>FY 21/22  | Adopted<br>FY 22/23 | Adopted<br>FY 23/24 | Plan<br>FY 24/25    | Actuals<br>FY 21/22    | Adopted<br>FY 22/23  | Adopted<br>FY 23/24  | Plan<br>FY 24/25    | Actuals<br>FY 21/22      | Adopted<br>FY 22/23    | Adopted<br>FY 23/24    | Plan<br>FY 24/25       |
| <b>Financial Sources</b>              |  |                     |                     |                     |                        |                      |                      |                     |                          |                        |                        |                        |
| Taxes                                 | -  | -                   | -                   | -                   | 2,190                  | -                    | 8,484,616            | 9,120,962           | 492,344,708              | 516,001,614            | 584,498,195            | 619,449,389            |
| Licenses & Permits                    | -  | -                   | -                   | -                   | -                      | -                    | -                    | -                   | 12,453,665               | 12,145,217             | 10,840,691             | 10,950,138             |
| Intergovernmental                     | 7,796,311  | 6,395,000           | 6,395,000           | 6,395,000           | 3,560,876              | 2,700,000            | 2,700,000            | 2,700,000           | 126,846,996              | 143,420,815            | 191,015,832            | 134,535,513            |
| Charges for Service                   | -  | -                   | -                   | -                   | -                      | -                    | -                    | -                   | 57,251,871               | 42,237,181             | 73,728,977             | 74,600,633             |
| Fines & Forfeitures                   | -  | -                   | -                   | -                   | -                      | -                    | -                    | -                   | 8,752,340                | 1,858,136              | 1,910,116              | 1,911,615              |
| Special Assessment/Impact Fees        | -  | -                   | -                   | -                   | -                      | -                    | -                    | -                   | 97,698,811               | 94,027,340             | 91,620,521             | 96,596,706             |
| Miscellaneous                         | 8,247,457  | 47,803              | 48,623              | 49,677              | 20,101,497             | 179,375              | 1,208,624            | 678,778             | (16,619,686)             | 60,960,068             | 27,161,616             | 27,723,665             |
| All Other Revenues                    | -  | -                   | -                   | -                   | -                      | -                    | -                    | -                   | 4,981,149                | 82,509,393             | 65,042,548             | 49,168,521             |
| Enterprise Funds                      | -  | -                   | -                   | -                   | -                      | -                    | -                    | -                   | -                        | -                      | -                      | -                      |
| <b>Total Est. Financial Sources</b>   | <b>16,043,768</b>  | <b>6,442,803</b>    | <b>6,443,623</b>    | <b>6,444,677</b>    | <b>23,664,563</b>      | <b>2,879,375</b>     | <b>12,393,240</b>    | <b>12,499,740</b>   | <b>783,709,855</b>       | <b>953,159,764</b>     | <b>1,045,818,496</b>   | <b>1,014,936,180</b>   |
| <b>Expenditures</b>                   |  |                     |                     |                     |                        |                      |                      |                     |                          |                        |                        |                        |
| General Government                    | 7,988,733  | 7,994,437           | 7,989,233           | 7,987,120           | 17,385,298             | 48,324,286           | 26,965,650           | 3,314,775           | 136,382,592              | 274,913,793            | 205,683,797            | 153,054,203            |
| Court-Related                         | -  | -                   | -                   | -                   | 129,246                | -                    | -                    | -                   | 13,564,485               | 16,072,991             | 17,293,532             | 17,394,535             |
| Public Safety                         | 5,411,826  | 5,393,250           | 5,374,200           | 5,368,950           | 1,922,701              | 18,832,029           | 41,488,961           | 300,000             | 351,044,149              | 450,728,175            | 557,160,967            | 450,149,364            |
| Physical Environment                  | -  | -                   | -                   | -                   | 2,081,358              | 3,738,237            | 21,315,411           | 9,365,252           | 12,382,277               | 86,836,986             | 116,361,020            | 52,563,235             |
| Transportation                        | 2,021,976  | 2,049,475           | 2,075,071           | 2,099,260           | -                      | 12,860,000           | 6,860,000            | 5,500,000           | 106,265,244              | 256,131,232            | 259,028,633            | 195,190,896            |
| Economic Environment                  | -  | -                   | -                   | -                   | -                      | -                    | -                    | -                   | 29,416,932               | 63,632,900             | 64,916,099             | 59,271,500             |
| Human Services                        | -  | -                   | -                   | -                   | 2,159,493              | -                    | 800                  | -                   | 57,821,546               | 129,103,155            | 164,021,936            | 154,133,945            |
| Culture/Recreation                    | -  | -                   | -                   | -                   | 2,694,808              | -                    | 5,000,000            | -                   | 26,894,409               | 45,022,208             | 54,863,531             | 27,053,272             |
| <b>Total Budget</b>                   | <b>15,422,535</b>  | <b>15,437,162</b>   | <b>15,438,504</b>   | <b>15,455,330</b>   | <b>26,372,904</b>      | <b>83,754,552</b>    | <b>101,630,822</b>   | <b>18,480,027</b>   | <b>733,771,633</b>       | <b>1,322,441,440</b>   | <b>1,439,329,515</b>   | <b>1,108,810,950</b>   |
| Reserves & Contingencies              | -  | 13,107,461          | 13,280,544          | 13,640,667          | -                      | 19,423,000           | 26,964,095           | 29,619,099          | -                        | 469,252,833            | 463,579,114            | 456,064,260            |
| <b>Total Use of Resources</b>         | <b>15,422,535</b>  | <b>28,544,623</b>   | <b>28,719,048</b>   | <b>29,095,997</b>   | <b>26,372,904</b>      | <b>103,177,552</b>   | <b>128,594,917</b>   | <b>48,099,126</b>   | <b>1,517,481,488</b>     | <b>2,275,601,204</b>   | <b>2,485,148,011</b>   | <b>2,123,747,130</b>   |
| <b>Net Inc (Dec) in Fund Balance</b>  | <b>621,233</b>   | <b>(22,101,820)</b> | <b>(22,275,425)</b> | <b>(22,651,320)</b> | <b>(2,708,341)</b>     | <b>(100,298,177)</b> | <b>(116,201,677)</b> | <b>(35,599,386)</b> | <b>(733,771,633)</b>     | <b>(1,322,441,440)</b> | <b>(1,439,329,515)</b> | <b>(1,108,810,950)</b> |
| <b>Fund Balance - Oct. 1</b>          | <b>12,993,041</b>  | <b>22,101,820</b>   | <b>22,275,425</b>   | <b>22,651,320</b>   | <b>39,826,654</b>      | <b>100,298,177</b>   | <b>116,201,677</b>   | <b>35,599,386</b>   | <b>620,154,755</b>       | <b>838,534,509</b>     | <b>857,090,133</b>     | <b>549,939,030</b>     |
| <b>Other Financing Sources (Uses)</b> | <b>-</b>   | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>            | <b>(223,972)</b>         | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| <b>Ending Fund Balance - Sept. 30</b> | <b>13,614,274</b>  |                     |                     |                     | <b>37,118,313</b>      |                      |                      |                     | <b>669,869,004</b>       |                        |                        |                        |

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

| (For budgetary purposes only)              | ENTERPRISE FUNDS    |                     |                     |                    | INTERNAL SERVICE FUNDS |                     |                     |                    |
|--|---------------------|---------------------|---------------------|--------------------|------------------------|---------------------|---------------------|--------------------|
|  | Actuals<br>FY 21/22 | Adopted<br>FY 22/23 | Adopted<br>FY 23/24 | Plan<br>FY 24/25   | Actuals<br>FY 21/22    | Adopted<br>FY 22/23 | Adopted<br>FY 23/24 | Plan<br>FY 24/25   |
| <b>Financial Sources</b>                   |                     |                     |                     |                    |                        |                     |                     |                    |
| Taxes                                      | -                   | -                   | -                   | -                  | -                      | -                   | -                   | -                  |
| Licenses & Permits                         | -                   | -                   | -                   | -                  | -                      | -                   | -                   | -                  |
| Intergovernmental                          | -                   | -                   | -                   | -                  | -                      | -                   | -                   | -                  |
| Charges for Service                        | -                   | -                   | -                   | -                  | -                      | -                   | -                   | -                  |
| Fines & Forfeitures                        | 2,277               | -                   | -                   | -                  | 599                    | -                   | -                   | -                  |
| Special Assessment/Impact Fees             | 9,877,255           | 9,291,091           | 10,507,300          | 10,659,801         | -                      | -                   | -                   | -                  |
| Miscellaneous                              | (19,785,831)        | 8,282,180           | 10,137,790          | 10,560,756         | (3,498,587)            | 5,441,442           | 6,487,707           | 8,296,183          |
| Internal Service Funds                     | -                   | -                   | -                   | -                  | 100,197,976            | 106,211,872         | 111,769,485         | 116,197,571        |
| Enterprise Funds                           | 164,741,276         | 145,980,790         | 140,889,605         | 140,069,571        | -                      | -                   | -                   | -                  |
| All Other Revenues                         | (130,454)           | 23,261,389          | 20,172,515          | 19,619,750         | 4,994,435              | 375,000             | 2,126,670           | 805,000            |
| Non-Revenues                               | (6,084,491)         | 299,422,599         | 291,375,374         | 263,191,237        | -                      | 46,126,487          | 51,428,184          | 55,288,880         |
| <b>Total Est. Financial Sources</b>        | <b>148,620,032</b>  | <b>486,238,049</b>  | <b>473,082,584</b>  | <b>444,101,115</b> | <b>101,694,423</b>     | <b>158,154,801</b>  | <b>171,812,046</b>  | <b>180,587,634</b> |
| <b>Expenditures</b>                        |                     |                     |                     |                    |                        |                     |                     |                    |
| General Government                         | 609,877             | 515,939             | 662,582             | 633,859            | 95,801,280             | 112,226,326         | 114,648,088         | 113,787,221        |
| Public Safety                              | 3,699               | -                   | -                   | -                  | 1,274,255              | 1,869,657           | 1,883,056           | 1,965,839          |
| Physical Environment                       | 106,576,052         | 215,565,943         | 220,592,785         | 220,041,074        | -                      | -                   | -                   | -                  |
| Transportation                             | -                   | -                   | -                   | -                  | -                      | -                   | -                   | -                  |
| Economic Environment                       | -                   | -                   | -                   | -                  | -                      | -                   | -                   | -                  |
| Human Services                             | 3,513,219           | 4,847,965           | 1,795,749           | -                  | -                      | -                   | -                   | -                  |
| Culture/Recreation                         | -                   | -                   | -                   | -                  | -                      | -                   | -                   | -                  |
| <b>Total Budget</b>                        | <b>110,702,847</b>  | <b>220,929,847</b>  | <b>223,051,116</b>  | <b>220,674,933</b> | <b>97,075,534</b>      | <b>114,095,983</b>  | <b>116,531,144</b>  | <b>115,753,060</b> |
| Reserves & Contingencies                   | -                   | 265,308,202         | 250,031,468         | 223,426,182        | -                      | 44,058,818          | 55,280,902          | 64,834,574         |
| <b>Total Use of Resources</b>              | <b>110,702,847</b>  | <b>486,238,049</b>  | <b>473,082,584</b>  | <b>444,101,115</b> | <b>97,075,534</b>      | <b>158,154,801</b>  | <b>171,812,046</b>  | <b>180,587,634</b> |
| <b>Income (Loss) Before Contrib/Trans</b>  | <b>37,917,185</b>   | <b>-</b>            | <b>-</b>            | <b>-</b>           | <b>4,618,889</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| <b>Capital Contributions</b>               | <b>17,776,346</b>   | <b>-</b>            | <b>-</b>            | <b>-</b>           | <b>-</b>               | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| <b>Transfer of Capital Assets</b>          | <b>595,465</b>      | <b>-</b>            | <b>-</b>            | <b>-</b>           | <b>332,153</b>         | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| <b>Transfer In (Out) &amp; Adjustments</b> | <b>(6,052,369)</b>  | <b>-</b>            | <b>-</b>            | <b>-</b>           | <b>724,912</b>         | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| <b>Change in Net Assets</b>                | <b>50,236,627</b>   | <b>-</b>            | <b>-</b>            | <b>-</b>           | <b>5,675,954</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>           |
| <b>Net Assets, Beginning of Year</b>       |                     |                     |                     |                    | <b>64,381,596</b>      |                     |                     |                    |
| <b>Net Assets, End of Year</b>             |                     |                     |                     |                    | <b>70,057,550</b>      |                     |                     |                    |

## REVENUE SOURCES

### Taxes

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

|  |                      |
|--|----------------------|
| <b><u>Adopted Operating Millage:</u></b>     |                      |
| General Fund                                 | 5.0352               |
| Transportation                               | 1.2000               |
| Environmental Lands                          | 0.2000               |
| Countywide Emergency Medical                 | <u>0.2500</u>        |
| <b>Countywide Millage</b>                    | <b><u>6.6852</u></b> |
| <i>Unincorporated area only</i>              |                      |
| Parks MSTU                                   | 0.5286               |
| Libraries MSTU                               | 0.1985               |
| Stormwater MSTU                              | <u>0.0941</u>        |
| <b>Unincorporated Millage</b>                | <b><u>0.8212</u></b> |
| <b>Total Countywide &amp; Unincorporated</b> | <b><u>7.5064</u></b> |
| Rancho Bonito Area                           |                      |
| Rancho Bonito MSTU                           | 9.1272               |

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

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

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

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

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

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

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

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

### **Licenses and Permits**

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

### **Intergovernmental Revenue**

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

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

State Revenue Sharing – Florida Revenue Sharing Act of 1972 created separate revenue sharing trust funds for municipalities and counties, identified the revenue sources appropriate for redistribution to municipalities and counties, and specified the formulas to be used for redistribution. The County Revenue Sharing Trust Fund includes 2.900% of net cigarette tax collections and 2.081% of sales and use tax collections. Each county's share is determined by formula that is based on the county's total and unincorporated populations and its sales tax collections.

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

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

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

### **Charges for Services**

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

### **Fines and Forfeitures**

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

## **Miscellaneous Revenues**

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

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

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

## **Non-Revenues**

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

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

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

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

## **Estimating Revenues**

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

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

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

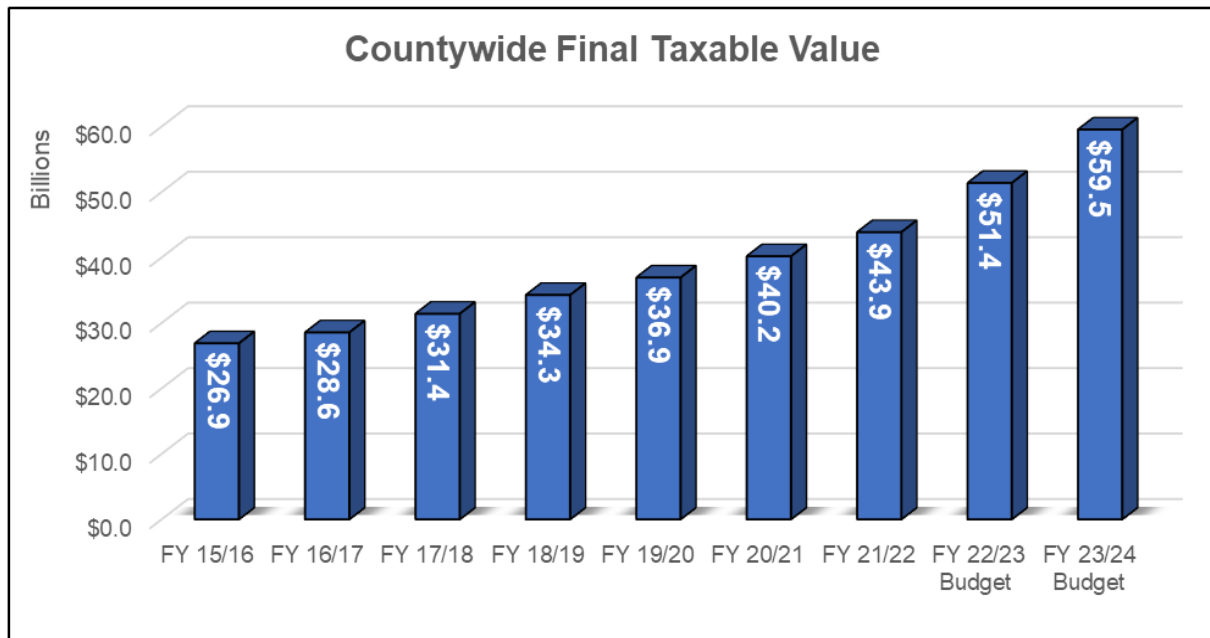


the taxable property and millage rate. The State government contributes information that is used in estimating Polk County’s share of gas tax receipts and State Revenue Sharing funds. Florida Statute requires that the County budget 95% of what it is estimated to receive, which is why the following charts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

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

### FY 23/24 Revenue Projections

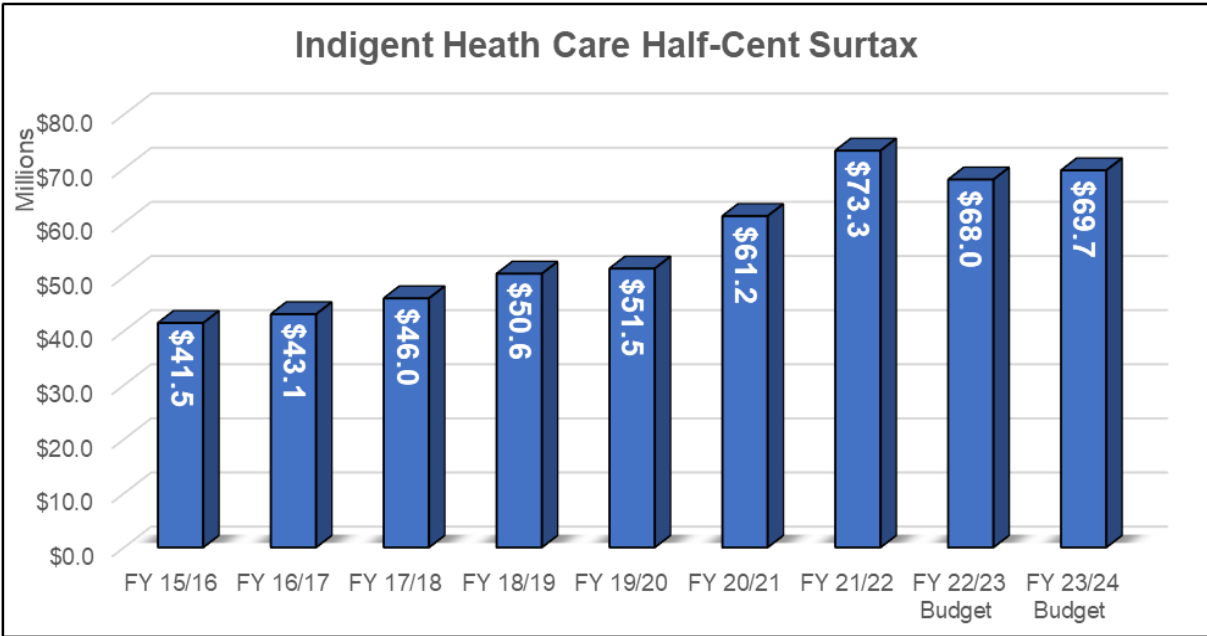
#### Ad Valorem



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

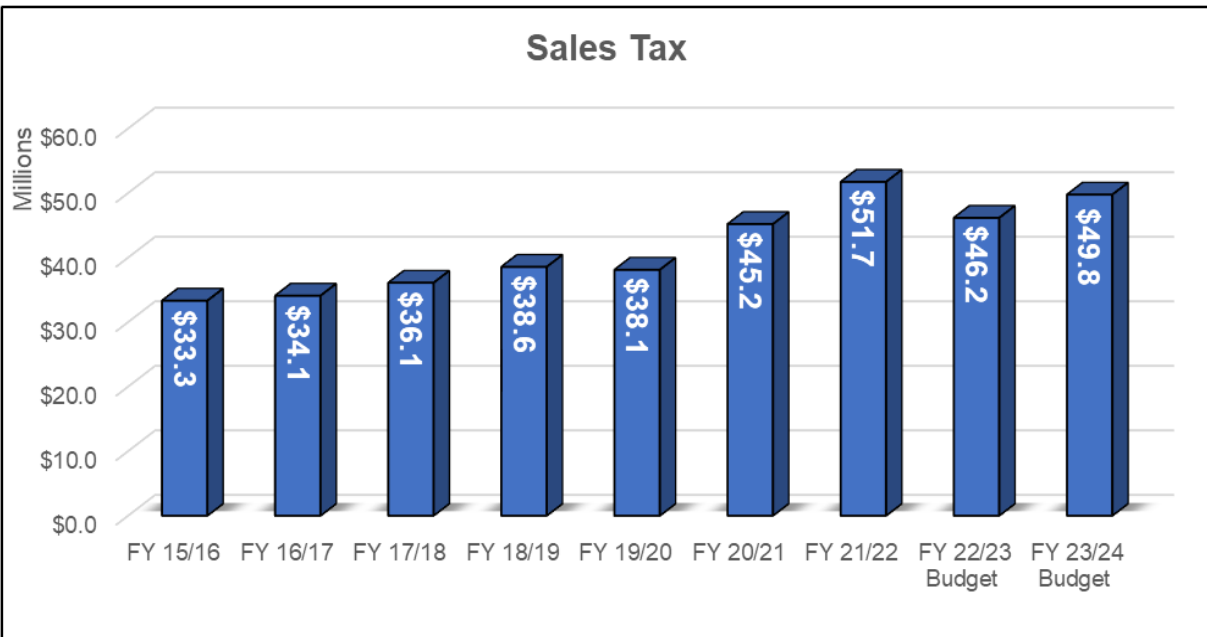
Polk County property values increased from FY 22/23 to FY 23/24 budget by 15.86% Countywide and 15.01% in the unincorporated area. The Board reduced the Countywide millage rate and the unincorporated MSTU millage rates by 3.00% for FY 23/24, for the second year in a row, to help offset the increase in existing property values.

## Indigent Health Care Half-Cent Surtax



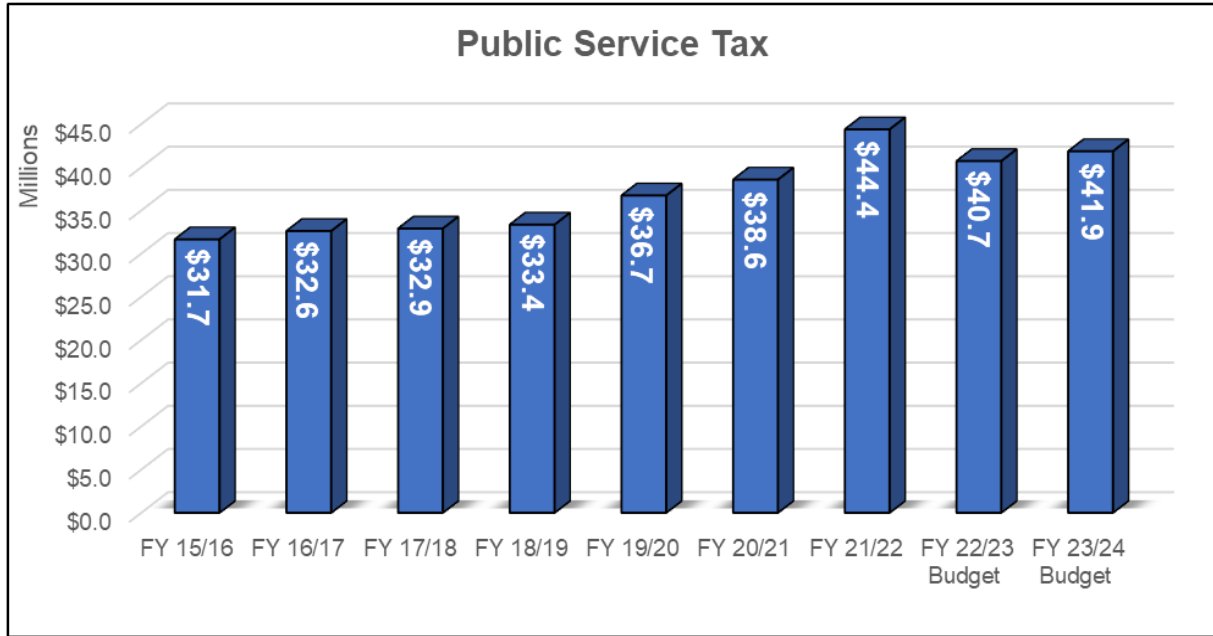
Polk County voters approved a referendum in March 2004 to impose a discretionary half-cent sales surtax to be used to provide access to health care services to qualified indigent residents of Polk County. In November 2016, residents voted on a referendum to extend the sales surtax through December 2044.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

## Sales Tax



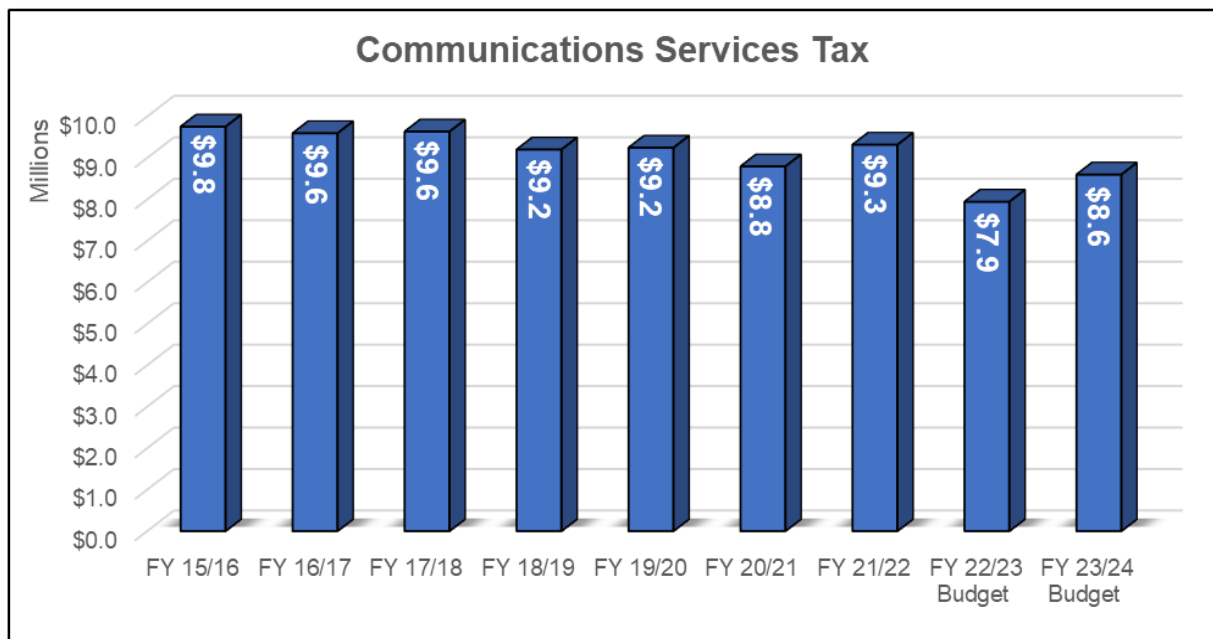
Since FY 16/17, Sales Tax revenue has increased an average of 7.0% annually. Given the post-COVID uncertainties in FY 21/22, revenue estimates for FY 22/23 were conservative; FY 23/24 projections remain conservative in light of economic slowdown concerns.

## Public Service Tax



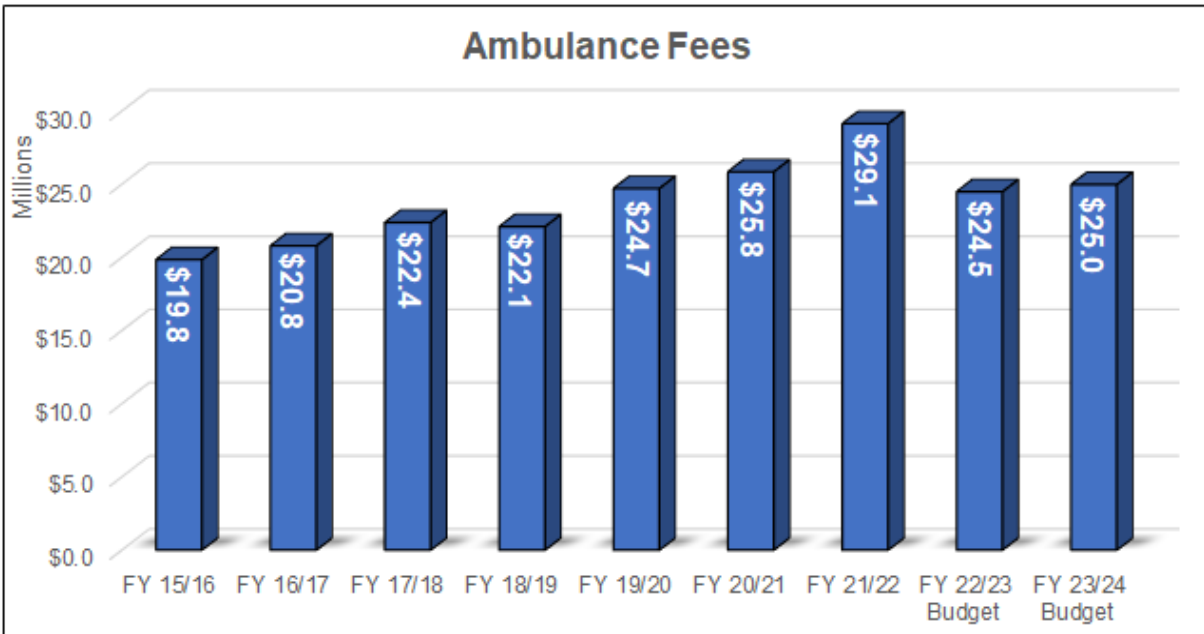
As a Charter County, Polk County is authorized by ordinance to levy a Public Service Tax on the purchase of electricity, metered natural gas, metered or bottled liquefied petroleum gas, metered or bottled manufactured gas, and water service. This tax is levied on purchases within the County’s unincorporated area and shall not exceed 10% of the payments received by the seller. Public Service Tax revenue is impacted by the utility rates charged and usage. Given the post-COVID uncertainties in FY 21/22, revenue estimates for FY 22/23 were conservative; FY 23/24 projections remain conservative in light of economic slowdown concerns.

## Communications Services Tax



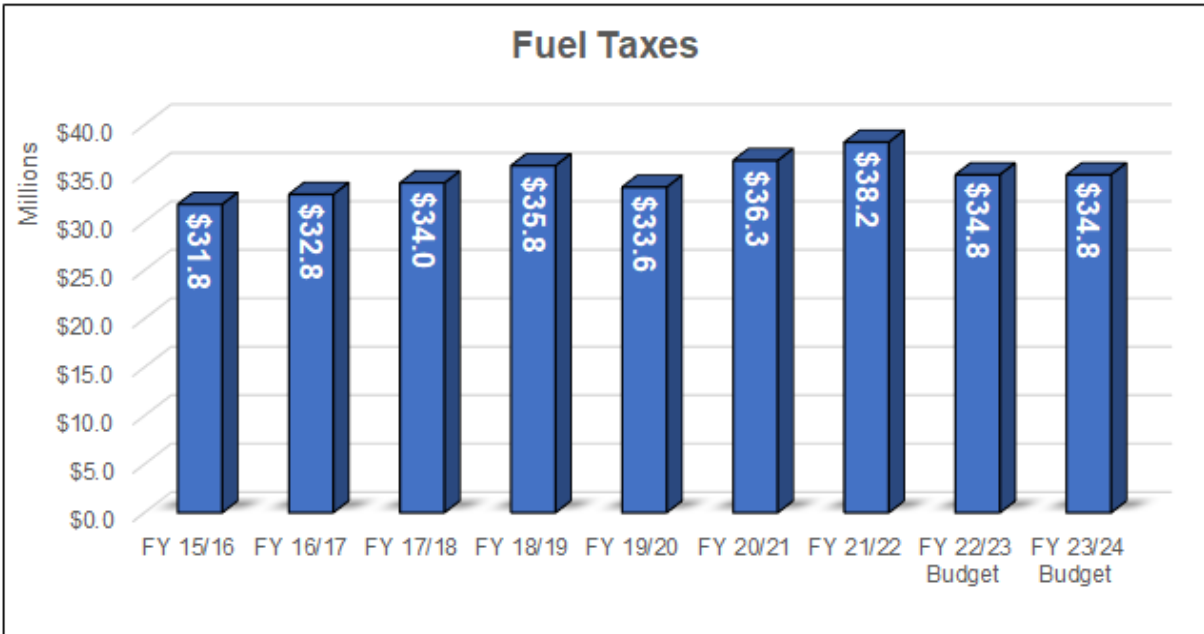
Polk County's Communications Service Tax revenue has shown a consistent yearly decrease prior to FY 21/22. This revenue is derived from taxes charged on any voice, data, audio, video, or signals transmitted on any medium, with the exception of prepaid cell phone plans. Due to increased demand for prepaid plans and bundling programs offered by wireless companies, revenues are expected to be lower than FY 21/22 actuals in FY 23/24.

### Ambulance Service Fees



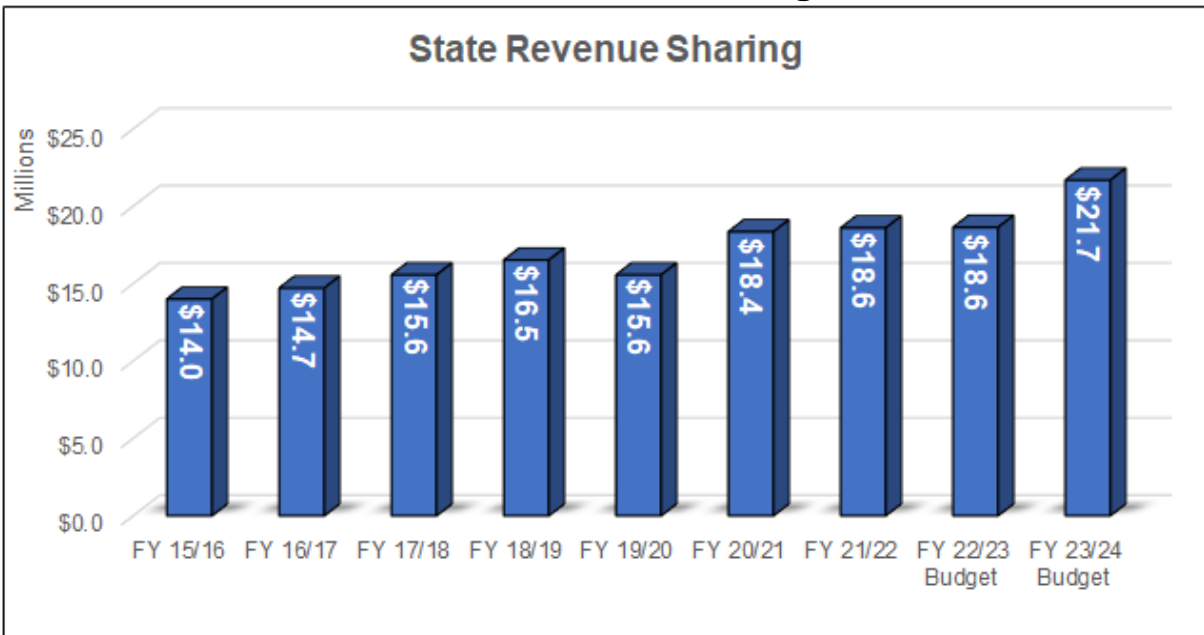
A major revenue source in Polk County's General Fund is the fee charged for ambulance services. The County charges the customer based on the type of ambulance service provided. To project this revenue, the County reviews historical receipts and number of customers to identify revenue trends. This revenue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

## Fuel Taxes



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

## State Revenue Sharing



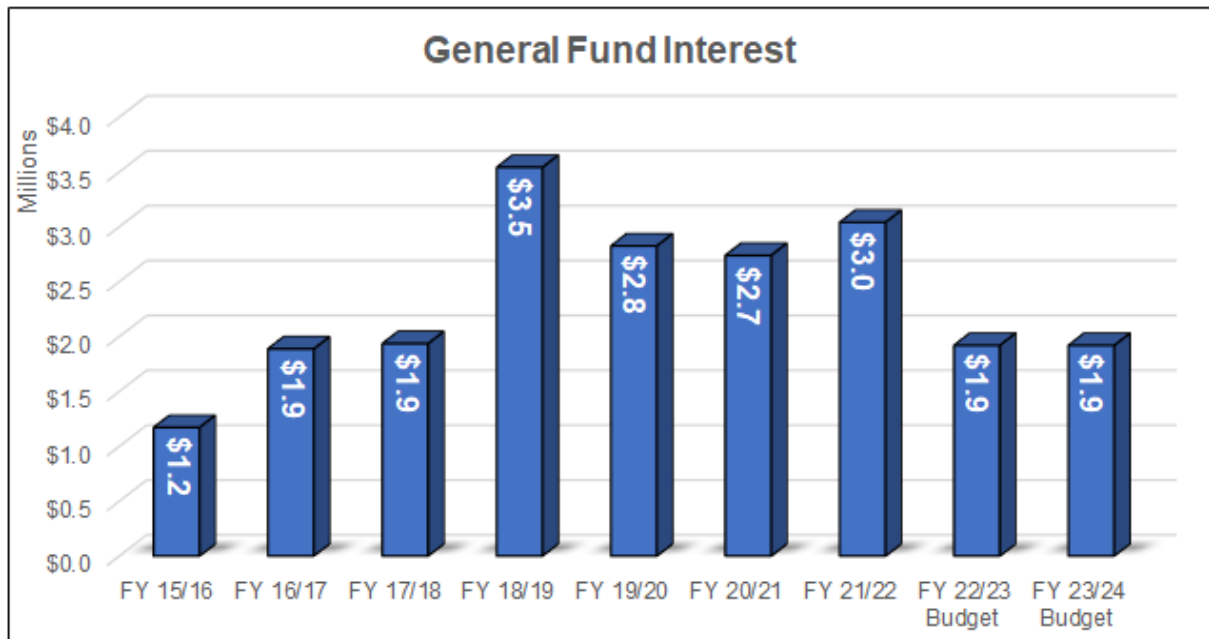
Polk County receives a share of the revenue collected by the State from cigarette sales and sales and use tax receipts. This revenue source was established through the Florida Revenue Sharing Act of 1972 and enacted to ensure a minimum level of revenue parity across units of local government. As with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

State Revenue Sharing Trust Fund and consequently, each county's share of the fund. The distributions are affected by employment growth, population growth, changes in tax laws, consumer sentiments, shifts in consumer tastes and preferences, and weather-related activities such as storms and hurricanes.

### Impact Fees

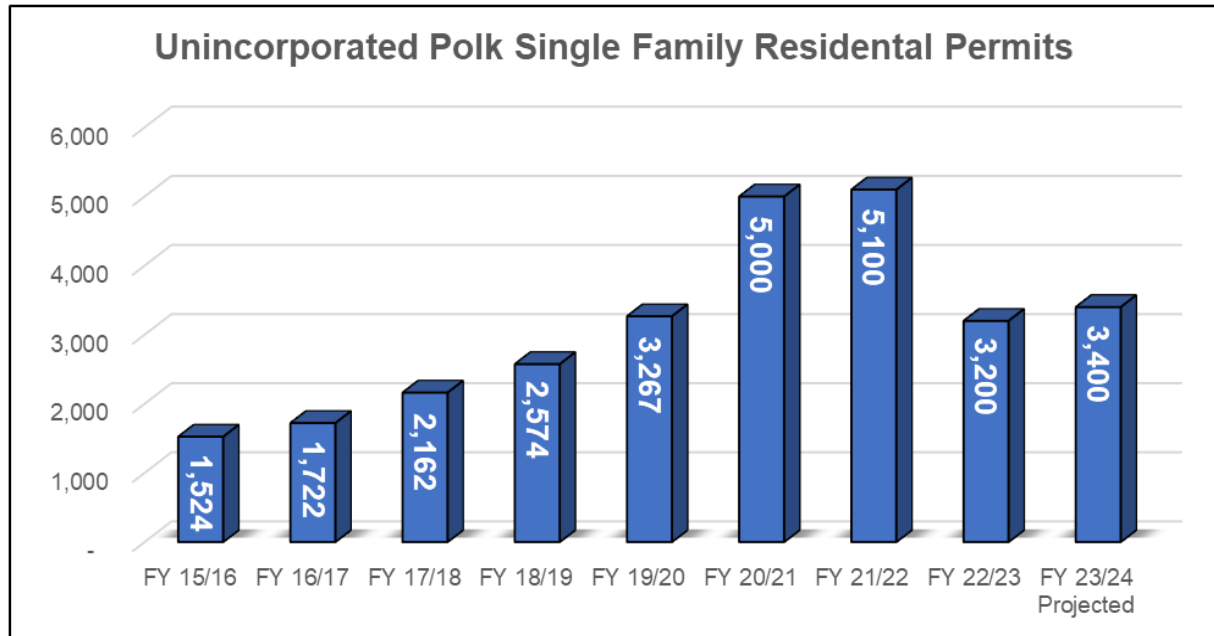
Polk County collects seven different types of Impact Fees, namely, Correctional, Emergency Medical Services, Fire, Law Enforcement, Library, Parks, and Transportation as a result of Ordinance No. 89-40 adopted by the Board in October 1989. The motivation to levy impact fees relates directly to the rate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

### Interest Earnings



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

## Building Permits



In FY 22/23, the Building Division permitted around 3,200 new residential dwelling units (single-family detached, single-family attached, townhouse, and duplex units), which represents a 36% decrease as compared to FY 21/22. The FY 22/23 monthly average for new residential permits issued was approximately 270 per month compared to 420 in FY 21/22. In FY 22/23, the Building Division issued approximately 36,350 total permits as compared to 34,000 total permits issued in FY 21/22, which represents a 7% increase. Permitting projections for the upcoming fiscal year will depend on multiple economic elements such as housing demand, mortgage rates, cost of materials, and affordability. Based on the current trends in the housing market, new housing permit demand appears to remain constant and above the pre-pandemic levels. Staff will be evaluating economic trends and housing data to provide input on the state of the future housing market.

**IMPACT FEE RATE CHANGES - SINGLE FAMILY DWELLING UNIT**

*Rate changes are highlighted in blue*

|                               | EMS       | Correctional | Transportation | Schools   | Library   | Parks     | Fire Rescue | Law Enforcement | Total Impact Fees |
|-------------------------------|-----------|--------------|----------------|-----------|-----------|-----------|-------------|-----------------|-------------------|
| Rates 10/3/1989 <sup>1</sup>  | 32.00     | 155.00       | 662.80         | -         | -         | -         | -           | -               | 849.80            |
| Rates 3/1/1994                | 49.00     | 155.00       | 103.00         | -         | -         | -         | -           | -               | 307.00            |
| Rates 10/1/1999 <sup>1</sup>  | 49.00     | 155.00       | 645.00         | -         | -         | -         | -           | -               | 849.00            |
| Rates 10/1/2000 <sup>1</sup>  | 49.00     | 155.00       | 967.00         | -         | -         | -         | -           | -               | 1,171.00          |
| Rates 9/1/2003 <sup>1</sup>   | 49.00     | 152.00       | 967.00         | 1,607.00  | -         | -         | -           | -               | 2,775.00          |
| Rates 11/1/2004               | 49.00     | 152.00       | 2,705.00       | 1,607.00  | -         | -         | -           | -               | 4,513.00          |
| Adopted Date                  | 5/4/2005  | 7/13/2005    | 9/28/2005      | 9/14/2005 | 9/28/2005 | 5/4/2005  | 6/21/2006   | 6/21/2006       |                   |
| Effective Date                | 10/1/2005 | 10/1/2005    | 12/1/2005      | 12/1/2005 | 12/1/2005 | 10/1/2005 | 10/1/2006   | 10/1/2006       |                   |
| Rates 10/1/2005               | 96.77     | 131.84       | 2,705.00       | 1,607.00  | -         | 443.84    | -           | -               | 4,984.45          |
| Rates 12/1/2005               | 96.77     | 131.84       | 2,922.00       | 8,596.00  | 197.00    | 443.84    | -           | -               | 12,387.45         |
| Rates 3/1/2006                | 96.77     | 131.84       | 4,383.00       | 8,596.00  | 197.00    | 443.84    | -           | -               | 13,848.45         |
| Rates 6/1/2006                | 96.77     | 131.84       | 5,844.00       | 8,596.00  | 197.00    | 443.84    | -           | -               | 15,309.45         |
| Rates 7/1/2006                | 96.77     | 131.84       | 5,844.00       | 6,006.00  | 197.00    | 443.84    | -           | -               | 12,719.45         |
| Rates 10/1/2006               | 96.77     | 131.84       | 5,844.00       | 6,006.00  | 197.00    | 443.84    | 216.00      | 278.00          | 13,213.45         |
| Rates 12/4/2006               | 96.77     | 131.84       | 6,048.00       | 6,006.00  | 197.00    | 443.84    | 216.00      | 278.00          | 13,417.45         |
| Rates 10/1/2007               | 99.00     | 135.00       | 6,247.00       | 4,171.00  | 203.00    | 456.00    | 223.00      | 287.00          | 11,821.00         |
| Rates 4/1/2009                | 49.00     | 67.00        | 4,895.00       | 4,171.00  | 101.00    | 228.00    | 111.00      | 143.00          | 9,765.00          |
| Rates 11/1/2009 <sup>2</sup>  | 26.00     | 109.00       | 4,895.00       | 4,171.00  | 84.00     | 242.00    | 100.00      | 136.00          | 9,763.00          |
| Rates 7/1/2010                | 26.00     | 109.00       | 4,895.00       | 4,160.00  | 84.00     | 242.00    | 100.00      | 136.00          | 9,752.00          |
| Rates 8/1/2010 <sup>3</sup>   | -         | -            | -              | 4,160.00  | -         | -         | -           | -               | 4,160.00          |
| Rates 1/1/2016 <sup>3,4</sup> | 16.00     | 48.00        | 1,077.00       | 4,403.00  | 41.00     | 89.00     | 60.00       | 64.00           | 5,798.00          |
| Rates 3/17/2017 <sup>4</sup>  | 33.00     | 97.00        | 2,155.00       | 5,242.00  | 83.00     | 178.00    | 121.00      | 129.00          | 8,038.00          |
| Rates 9/18/2018 <sup>5</sup>  | 66.00     | 194.00       | 2,155.00       | 5,242.00  | 83.00     | 178.00    | 242.00      | 259.00          | 8,419.00          |
| Rates 1/1/2020 <sup>6</sup>   | 76.00     | 220.00       | 2,380.00       | 6,598.00  | 169.00    | 417.00    | 282.00      | 283.00          | 10,425.00         |
| Rates 7/1/2021 <sup>6</sup>   | 76.00     | 220.00       | 2,380.00       | 7,798.00  | 169.00    | 417.00    | 282.00      | 283.00          | 11,625.00         |
| Rates 1/1/2023 <sup>6</sup>   | 76.00     | 220.00       | 2,380.00       | 8,998.00  | 169.00    | 417.00    | 282.00      | 283.00          | 12,825.00         |
| Rates 1/1/2024 <sup>7</sup>   | 76.00     | 220.00       | 2,626.67       | 8,998.00  | 169.00    | 417.00    | 282.00      | 283.00          | 13,071.67         |

<sup>1</sup> The Transportation rate is the average of the five separate district rates

<sup>2</sup> A new fee structure was adopted on July 22, 2009 at a 50% reduction to the study recommendations

<sup>3</sup> An impact fee moratorium was in place for EMS, Transportation, Correctional, Fire Rescue, and Law Enforcement from August 1, 2010 until December 31, 2015

<sup>4</sup> On April 7, 2015, Resolution 15-014 was passed to approve a two phase increase: Phase 1 - January 1, 2016; Phase 2 - March 17, 2017

<sup>5</sup> On June 18, 2018, Resolution 2018-038 was passed to increase EMS, Correctional, Fire Rescue, and Law Enforcement to 100% of the 2015 study recommendations

<sup>6</sup> On September 17, 2019, Resolution 2019-056 was passed, effective January 1, 2020, to increase all impact fees to 100% of the 2019 study recommended rates except school impact fees, which were approved in three phases: Phase 1 - January 1, 2020 at 55%; Phase 2 - July 1, 2021 at 65%; Phase 3 - January 1, 2023 at 75%. The 2019 study established new Transportation impact fees (North, Northeast, Northwest, Southeast, and Southwest) and incorporated a revised benefit district map for Transportation Impact Fees.

<sup>7</sup> On March 21, 2023, Ordinance 2023-1959 was passed, which adopted new transportation impact fees effective July 1, 2023. The new fees are broken into three geographical zones with slightly different rates, so the average of the three zones is reflected above. The ordinance also provides for increases in July 2024 and 2025.



## **FUND TYPES**

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

### **GOVERNMENTAL FUNDS**

#### **GENERAL FUND**

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

#### **SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Leisure Services MSTU 14930 Fund – Revenue is generated through a 0.5286 mill ad valorem assessment levied in unincorporated Polk County to fund parks, recreation facilities, leisure services, and programs.

Libraries MSTU 14950 Fund – Revenue is generated through a 0.1985 mill ad valorem assessment levied in unincorporated Polk County to fund library facilities and services.

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

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

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

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

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

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

Harden Parkway Community Redevelopment Area (CRA) 15290 Fund – This CRA was established for transportation improvement activities in the Polk Harden Community. Revenue is generated through an incremental increase in ad valorem taxes with the base year of 2003.

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

Affordable Housing Assistance Trust Fund (SHIP) 15350 Fund – The State Housing Initiatives Partnership (SHIP) Grant provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multi-family housing to very low-income to moderate-income families.

Hurricane Irma 15550 Fund – The fund was established in FY 17/18 to track Countywide expenditures resulting from Hurricane Irma damages. This fund collected revenue from State and Federal agencies for recovery costs and it is anticipated to be closed out in FY 23/24.

Hurricane Ian 15650 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.

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

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

### **DEBT SERVICE FUNDS**

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

### **CAPITAL PROJECT FUNDS**

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

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

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

2019 Capital Improvement Project 30900 Fund – This fund was established in FY 19/20 for several capital improvement initiatives, such as a new Tax Collector building, four fire stations, financial system upgrades, and another section of a regional park in the Northeast Four Corners region. All projects funded through this fund were completed in FY 22/23, so there is no budget for FY 23/24 forward.

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

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

## **PROPRIETARY FUNDS**

### **ENTERPRISE FUNDS**

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

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

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

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

## **INTERNAL SERVICE FUNDS**

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

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

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

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

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

# TAX AND MILLAGE INFORMATION

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

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

## QUESTIONS AND ANSWERS

### 1. What is included in the Countywide millage?

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

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

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

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

### 3. How are property taxes calculated?

All taxes are computed based upon taxable value.

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

**Example:**

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

Countywide

Unincorporated

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

(Countywide millage)

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

(Countywide plus MSTUs)

**4. Common Terms Used in Budgeting:**

**\*Millage:** The rate charged per \$1,000 of taxable value. On a house with a taxable value of \$100,000, each mill would equal \$100 in taxes.

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

**\*Roll Back Rate:** The millage that, if levied, would bring in the same amount of tax dollars as the previous year's millage. The value of new construction is excluded from this calculation.

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