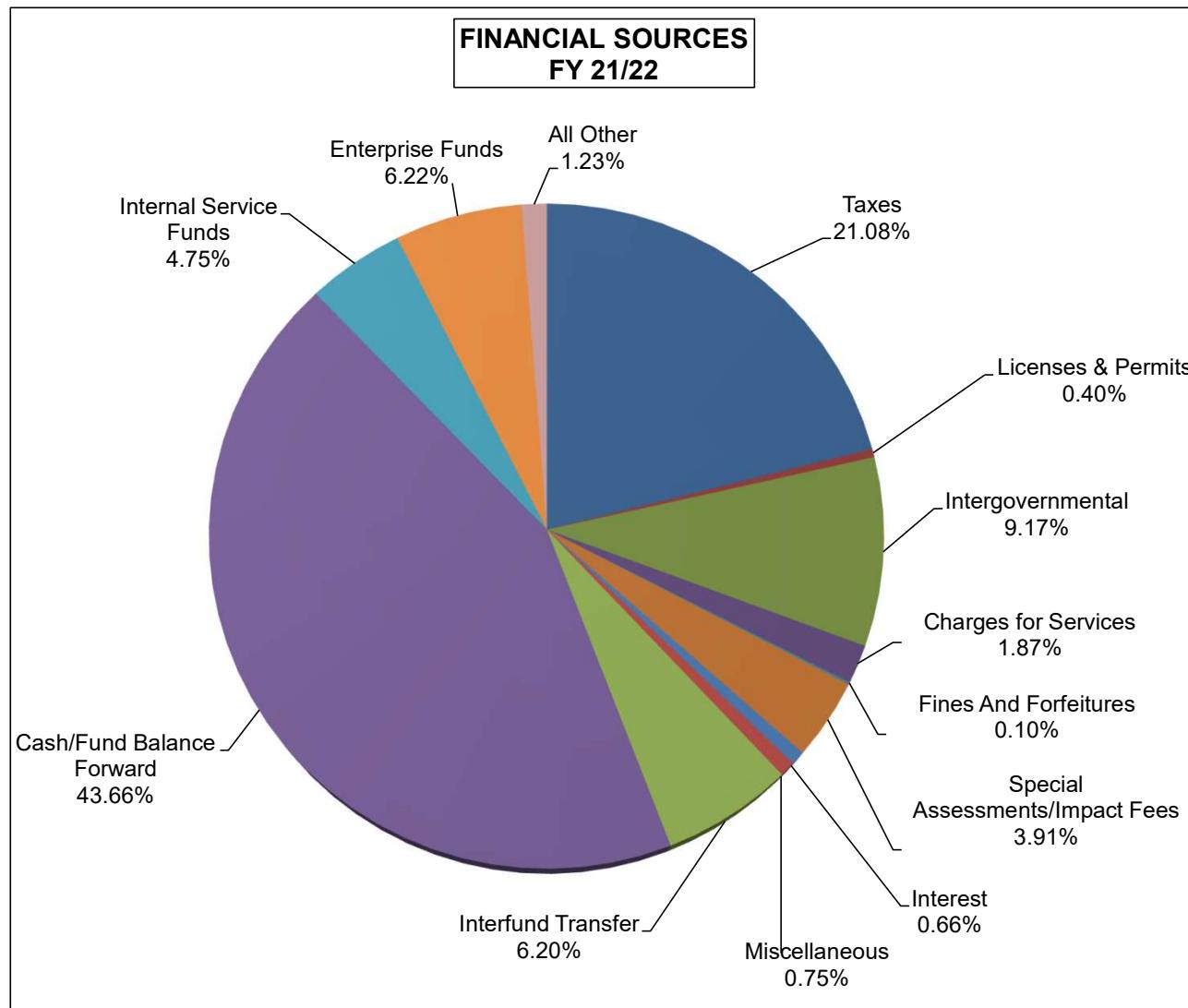


## **EXECUTIVE AND FINANCIAL SUMMARIES**

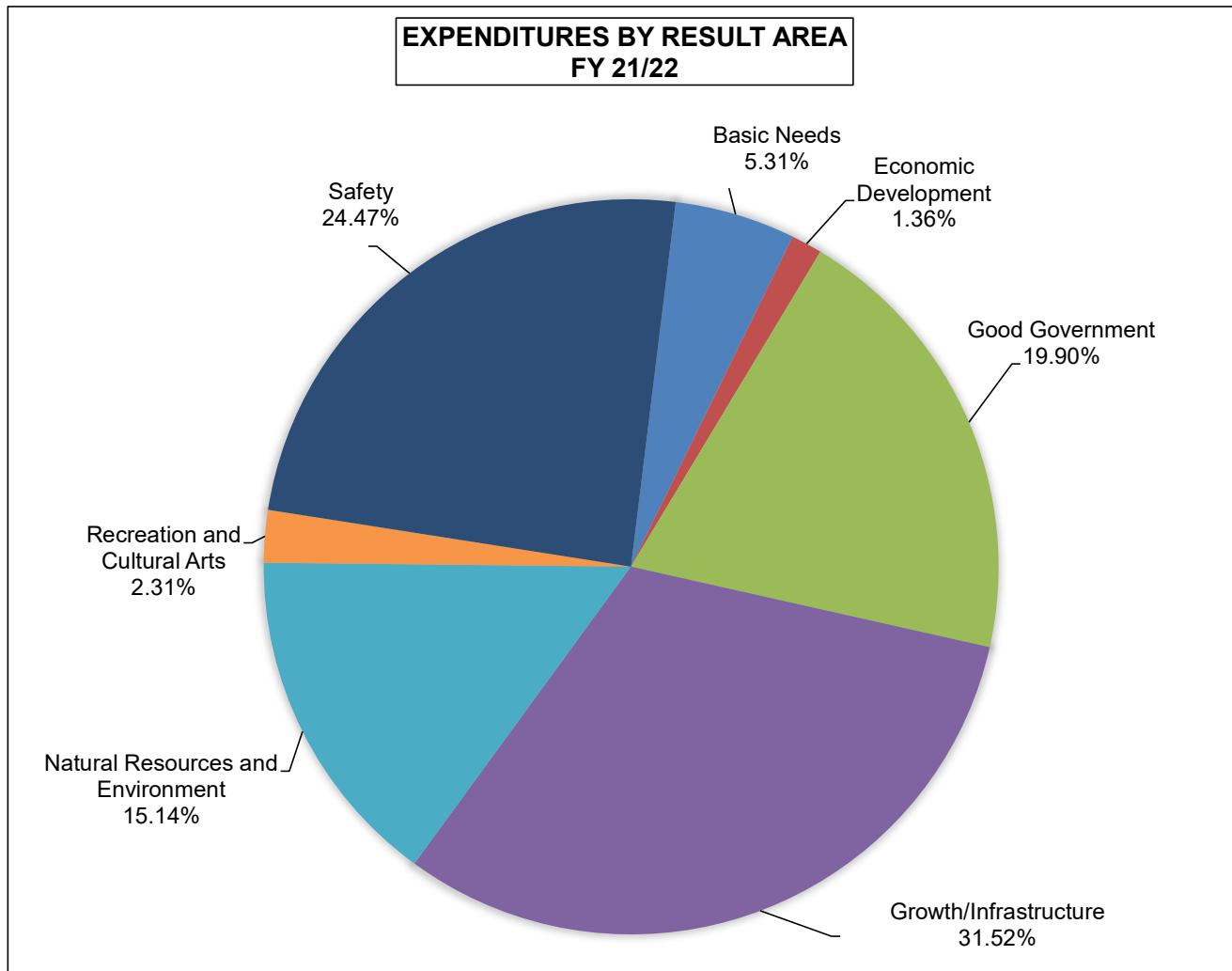
**FY 21/22 ADOPTED BUDGET  
FINANCIAL SOURCES**

	<b>Actual FY 19/20</b>	<b>Budget FY 20/21</b>	<b>Adopted FY 21/22</b>	<b>Plan FY 22/23</b>
Taxes	407,066,611	410,078,617	449,616,053	464,560,088
Licenses & Permits	9,334,958	7,788,460	8,446,979	10,915,524
Intergovernmental	165,327,598	111,523,990	195,662,108	99,875,559
Charges for Services	42,008,676	39,084,931	39,990,307	41,604,392
Fines And Forfeitures	1,740,719	2,012,446	2,196,852	2,196,852
Special Assessments/Impact Fees	81,098,155	71,666,611	83,289,977	84,877,246
Interest	25,415,484	14,767,456	14,123,815	12,684,726
Miscellaneous	19,023,712	18,307,462	15,984,445	15,494,838
Interfund Transfer	245,952,214	77,235,142	132,232,784	41,980,994
Cash/Fund Balance Forward	0	776,273,795	931,108,805	758,164,110
Internal Service Funds	90,870,960	98,319,806	101,357,278	105,318,089
Enterprise Funds	133,967,010	129,210,524	132,684,968	134,402,377
Debt Proceeds	27,182,100	0	0	0
All Other	29,091,526	22,854,405	26,149,704	26,147,622
<b>Total:</b>	<b>1,278,079,723</b>	<b>1,779,123,645</b>	<b>2,132,844,075</b>	<b>1,798,222,417</b>



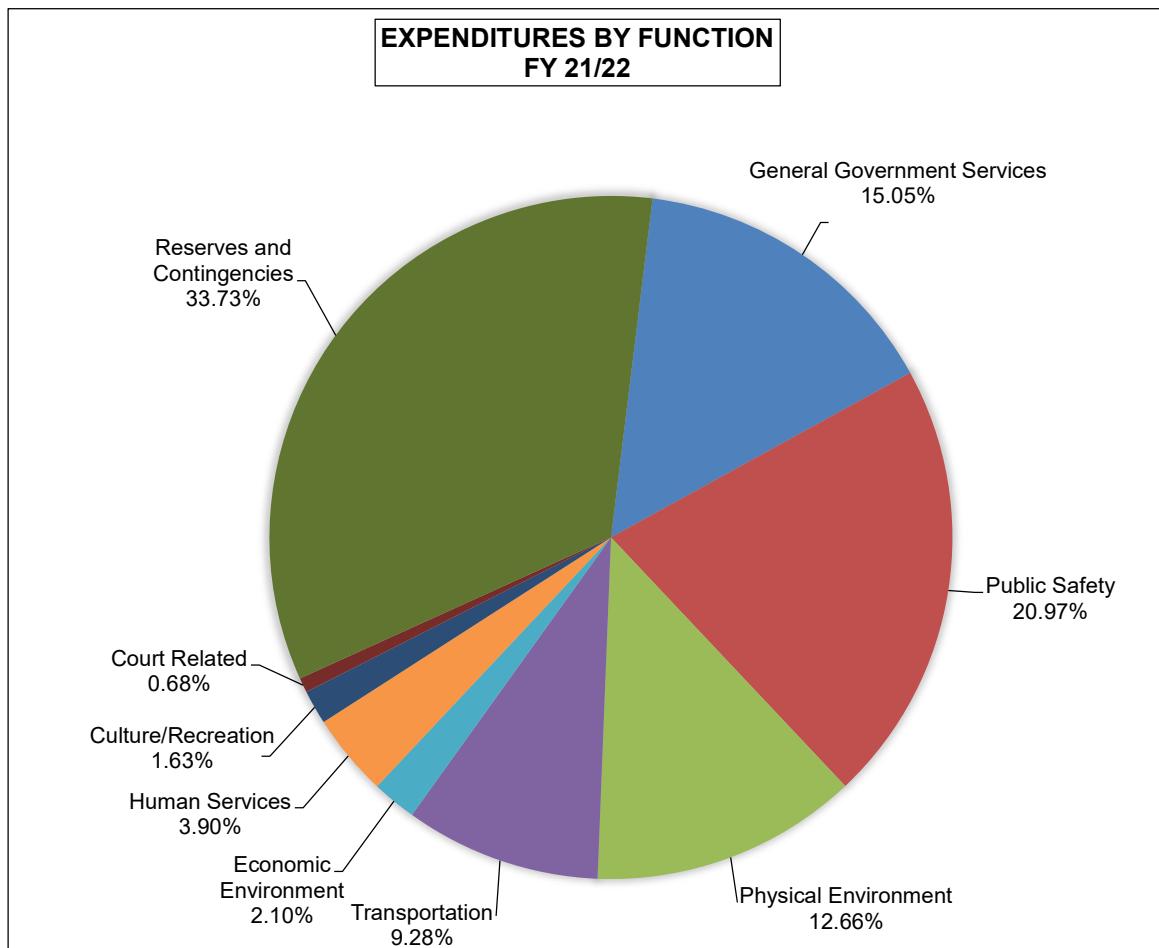
**FY 21/22 ADOPTED BUDGET  
EXPENDITURES BY RESULT AREA**

	<b>Actual FY 19/20</b>	<b>Budget FY 20/21</b>	<b>Adopted FY 21/22</b>	<b>Plan FY 22/23</b>
Basic Needs	67,202,411	98,456,381	113,154,570	107,994,482
Economic Development	15,560,546	26,263,502	29,074,297	27,596,642
Good Government	223,857,573	363,482,142	424,480,058	357,959,723
Growth/Infrastructure	422,282,624	575,449,889	672,284,591	558,756,110
Natural Resources and Environment	47,947,362	273,557,411	322,809,409	298,319,573
Recreation and Cultural Arts	17,588,052	45,196,653	49,124,240	36,902,181
Safety	378,004,745	396,717,667	521,916,910	410,693,706
<b>Total:</b>	<b>1,172,443,313</b>	<b>1,779,123,645</b>	<b>2,132,844,075</b>	<b>1,798,222,417</b>



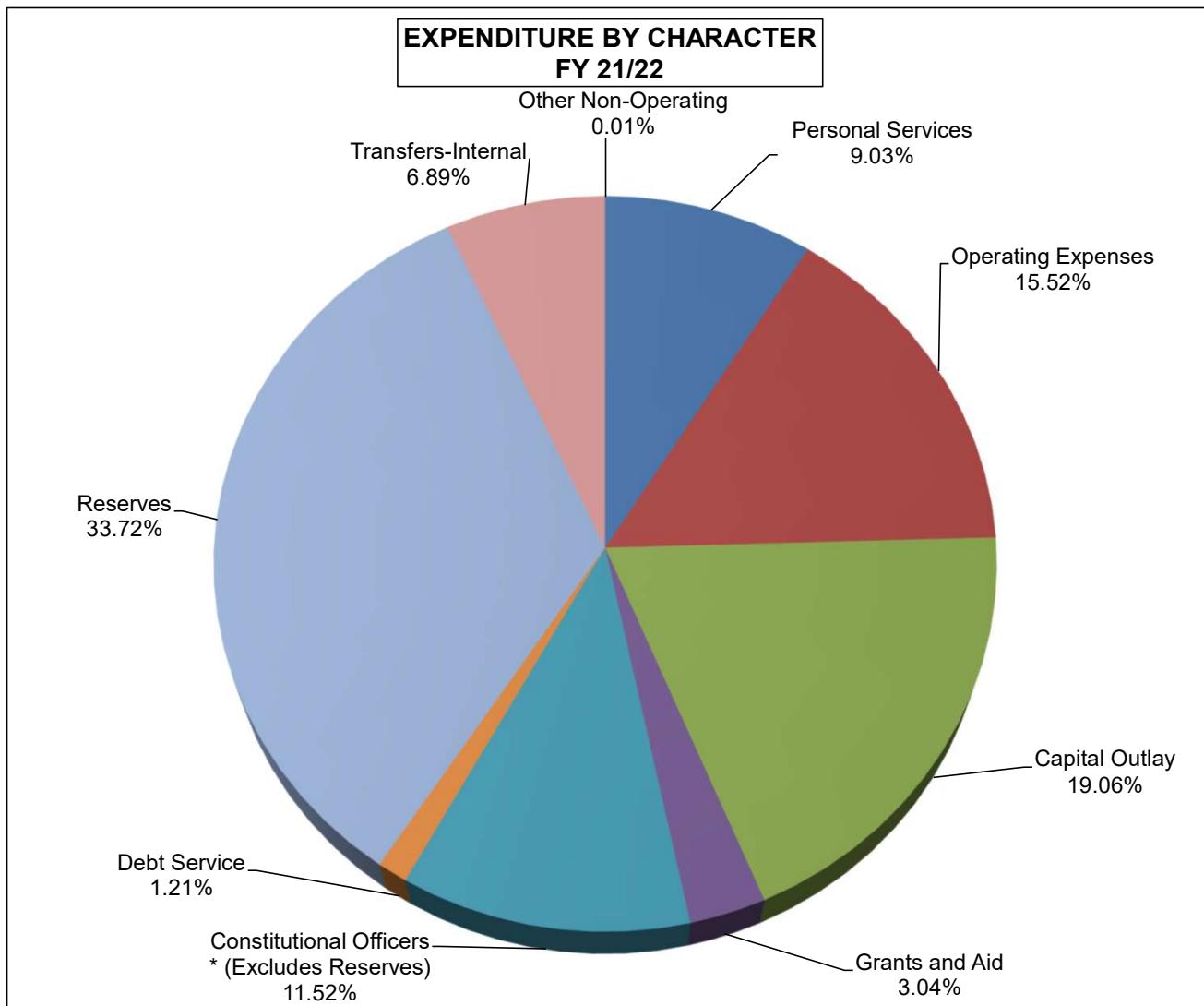
**FY 21/22 ADOPTED BUDGET  
EXPENDITURES BY FUNCTION**

	Actual FY 19/20	Budget FY 20/21	Adopted FY 21/22	Plan FY 22/23
General Government Services	211,842,569	260,776,575	320,988,939	244,476,488
Public Safety	404,618,100	397,381,835	447,284,713	358,885,415
Physical Environment	330,084,136	242,835,197	270,120,947	237,967,662
Transportation	101,173,352	172,741,431	197,852,067	161,910,836
Economic Environment	26,199,278	41,202,199	44,910,113	41,947,595
Human Services	69,294,259	85,978,754	83,078,133	80,162,863
Culture/Recreation	17,402,580	34,948,686	34,707,365	22,440,972
Court Related	11,829,039	13,837,583	14,597,392	14,370,039
Reserves and Contingencies	0	529,421,385	719,304,406	636,060,547
<b>Total:</b>	<b>1,172,443,313</b>	<b>1,779,123,645</b>	<b>2,132,844,075</b>	<b>1,798,222,417</b>



**FY21/22 ADOPTED BUDGET  
EXPENDITURES BY CHARACTER**

	<b>Actual FY 19/20</b>	<b>Budget FY 20/21</b>	<b>Adopted FY 21/22</b>	<b>Plan FY 22/23</b>
Personal Services	160,332,361	181,806,246	192,666,768	201,344,174
Operating Expenses	272,467,900	310,687,580	331,000,712	313,906,004
Capital Outlay	104,856,994	323,080,996	406,496,860	244,785,581
Grants and Aid	126,880,540	85,507,955	64,859,870	62,779,748
Constitutional Officers * (Excludes Reserves)	218,594,879	235,050,455	245,621,785	253,095,276
Debt Service	31,728,017	22,800,384	25,758,595	24,824,220
Reserves	0	529,421,385	719,304,406	636,060,547
Transfers-Internal	257,178,295	90,560,644	146,927,079	61,218,867
Other Non-Operating	404,327	208,000	208,000	208,000
<b>Total:</b>	<b>1,172,443,313</b>	<b>1,779,123,645</b>	<b>2,132,844,075</b>	<b>1,798,222,417</b>



## EXPENDITURES BY FUND GROUP

		Actuals FY 19/20	Budget FY 20/21	Adopted FY 21/22	Plan FY 22/23
<b>General Fund</b>					
00100	General Fund	360,163,346	449,870,417	492,857,137	478,738,827
<b>Special Revenue Funds</b>					
10100	County Transportation Trust Fund	26,161,248	120,997,444	179,400,490	141,798,561
10150	Special Revenue Grants	16,238,516	42,496,973	45,338,092	28,326,684
12160	Tourism Tax Funds	13,861,485	19,704,248	22,009,461	21,580,191
12180	Lake And River Enhancement Trust Funds	437,172	3,253,085	3,448,053	1,310,849
12190	Fire Rescue Funds	45,942,816	52,406,357	57,763,603	58,125,496
12240	Impact Fees	13,936,593	70,142,145	95,042,077	70,077,488
14350	Emergency 911 Funds	2,260,166	4,793,989	5,571,878	4,945,389
14370	Hazardous Waste Funds	152,753	148,555	213,660	173,893
14390	Radio Communications Funds	7,787,656	4,780,791	5,047,930	4,909,771
14400	Cares Act Coronavirus Relief Fund 2020	85,152,102	41,700,000	2,883,557	0
14490	Indigent Health Care Funds	54,107,776	84,937,392	100,303,260	95,430,808
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	0	0	140,379,601	48,451,321
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	31,298	3,876,348	6,119,161	0
14930	Leisure Services MSTU Funds	12,108,446	25,152,731	28,357,084	24,961,059
14950	Libraries MSTU Funds	4,552,054	6,192,127	6,730,429	6,841,532
14960	Rancho Bonito MSTU Fund	11,017	59,027	36,836	46,460
14970	Transportation Millage Fund	42,822,811	85,472,391	106,954,989	99,189,060
14980	Emergency Medical Millage Fund	2,653,920	19,944,296	29,118,205	17,248,184
14990	Law Enforcement Trust Funds	282,233	1,128,007	995,348	621,751
15010	Land Management Nonexpendable Trust Funds	1,100,000	41,697,988	41,445,657	40,065,318
15250	Eloise CRA Trust-Agency Funds	64,459	672,047	699,634	704,792
15290	Harden Parkway CRA Funds	1,300,000	1,545,639	1,451,763	1,520,126
15310	Building Funds	8,067,640	14,305,715	19,582,163	19,079,921
15350	Affordable Housing Assistance Trust Funds	3,282,027	6,992,500	4,195,000	5,030,061
15550	Hurricane Irma Fund	1,171,067	2,000,000	2,000,000	0
16000	Street Lighting Districts	2,549,728	2,855,185	3,025,104	2,925,104
18000	Stormwater MSTU	2,907,077	8,986,979	10,296,353	5,341,765
<b>Debt Service Funds</b>					
23300	Capital 2010	9,367,098	0	0	0
23400	Transportation 2010	13,827,536	0	0	0
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	5,388,025	8,795,681	9,251,954	9,287,879
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	1,978,042	3,837,161	3,823,749	3,854,773
23800	Promissory Note 2020A	61,885	2,586,176	4,418,355	4,648,901
23900	Promissory Note 2020B and 2020C	378,308	0	0	0
24000	Promissory Revenue Note, Series 2020 C	1,750	5,700,000	10,812,113	11,072,345
<b>Capital Funds</b>					
30200	Drainage and Water Quality Fund	1,705,298	9,052,852	7,440,487	1,277,850
30800	General Capital Improvement Funds	10,934,821	32,105,926	50,281,351	11,342,770
30900	2019 Capital Improvement Project Fund	3,924,162	23,149,415	8,897,717	0
31200	Environmental Land Acquisition Funds	144,719	2,258,400	3,030,415	1,066,142
31900	Northeast Polk Roadway Fund	1,636,915	5,993,916	3,621,532	179,499
<b>Enterprise Funds</b>					
41010	Solid Waste Funds	12,739,343	93,699,848	127,513,220	107,710,179
41110	Landfill Closure Funds	130,112	79,893,047	86,404,741	92,186,914
41210	Universal Solid Waste Collection Funds	26,224,798	40,280,020	46,183,600	45,263,674
41310	Community Cleanup Funds	0	312,500	15,800	0
42010	Utilities Operating Funds	256,553,353	111,698,997	125,556,678	113,970,358
42110	Utilities Capital Expansion Funds	10,554,369	56,295,574	61,093,259	62,848,595
42432	Utilities Bonds	12,587,654	46,444,981	20,937,947	287,060
43110	Rohr Home Fund	5,471,939	6,440,590	5,611,778	5,736,128
<b>Internal Service Funds</b>					
50100	Fleet Maintenance Funds	7,672,540	10,644,366	11,489,506	11,397,407
50300	Employee Health Insurance Fund	61,060,872	82,662,269	91,352,336	92,512,601
51500	Fleet Replacement Funds	9,715,584	27,432,317	29,232,584	32,390,300
52000	Information Technology Fund	11,278,784	13,727,233	14,608,428	13,744,631
<b>Total Funds</b>		<b>1,172,443,313</b>	<b>1,779,123,645</b>	<b>2,132,844,075</b>	<b>1,798,222,417</b>

**FY21/22 ADOPTED BUDGET**  
**OPERATING EXPENDITURES**

	<b>Actual</b>	<b>Budget</b>	<b>Adopted</b>	<b>Plan</b>
	<b><u>FY 19/20</u></b>	<b><u>FY 20/21</u></b>	<b><u>FY 21/22</u></b>	<b><u>FY 22/23</u></b>
General Fund	341,141,847	373,874,133	388,090,587	401,111,448
Gas Tax Fund	18,276,628	50,258,462	33,742,240	41,773,554
Fire Rescue Funds	45,555,816	51,452,662	56,352,885	57,229,194
Indigent Health Care Funds	53,301,897	62,853,070	64,246,106	65,478,138
Other Special Revenue Funds	210,099,949	258,644,138	349,485,591	260,220,153
Debt Service Funds	24,030,161	8,660,745	15,430,284	15,437,161
Capital Funds	18,340,461	58,913,638	63,690,179	4,239,007
Landfill Funds	34,509,064	61,264,296	62,317,569	44,608,792
Utilities Fund	80,645,632	131,413,133	124,747,992	107,106,979
Rohr Home Fund	4,964,538	5,345,371	4,993,127	5,136,288
<b>Total :</b>	<b>830,865,993</b>	<b>1,062,679,648</b>	<b>1,163,096,560</b>	<b>1,002,340,714</b>

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

**FY21/22 ADOPTED BUDGET**  
**OPERATING REVENUES**

	<b>Actual</b>	<b>Budget</b>	<b>Adopted</b>	<b>Plan</b>
	<b><u>FY 19/20</u></b>	<b><u>FY 20/21</u></b>	<b><u>FY 21/22</u></b>	<b><u>FY 22/23</u></b>
General Fund	360,265,993	347,245,901	374,970,044	387,476,192
Gas Tax Fund	36,179,963	34,054,695	41,338,437	41,370,596
Fire Rescue Funds	43,391,031	47,411,294	50,813,436	53,264,046
Indigent Health Care Funds	53,937,056	52,056,311	56,505,466	57,780,858
Other Special Revenue Funds	237,262,590	169,893,293	262,608,214	172,591,945
Debt Service Funds	6,839,829	6,404,706	6,439,795	6,444,723
Capital Funds	8,758,153	4,580,755	3,789,856	2,832,639
Landfill Funds	50,027,880	48,472,962	51,590,883	49,930,734
Utilities Fund	98,636,298	96,294,596	95,566,109	96,687,130
Rohr Home Fund	5,079,432	5,413,745	5,133,288	5,268,463
<b>Total :</b>	<b>900,378,225</b>	<b>811,828,258</b>	<b>948,755,528</b>	<b>873,647,326</b>

Excludes:

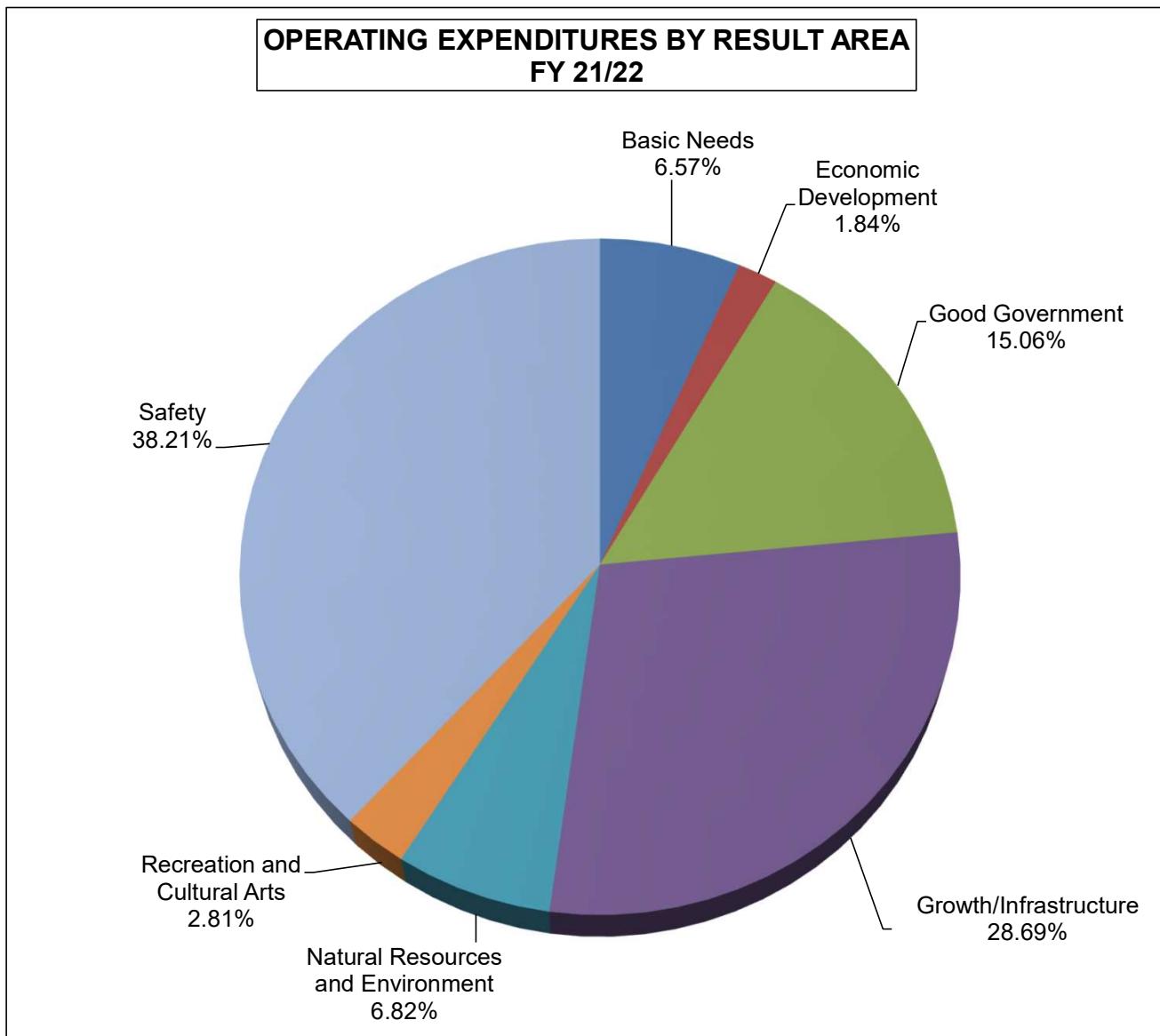
Cash/Fund Balance Forward, Indirects, InKinds, Transfers, CRAs, and Internal Service Funds

Commercial Paper, Interfund Loans, and Bond Proceeds:

FY 19/20 - \$27,182,100; FY 20/21 - \$0; FY 21/22 - \$0; FY 22/23 - \$0

**FY 21/22 ADOPTED BUDGET  
OPERATING EXPENDITURES BY RESULT AREA**

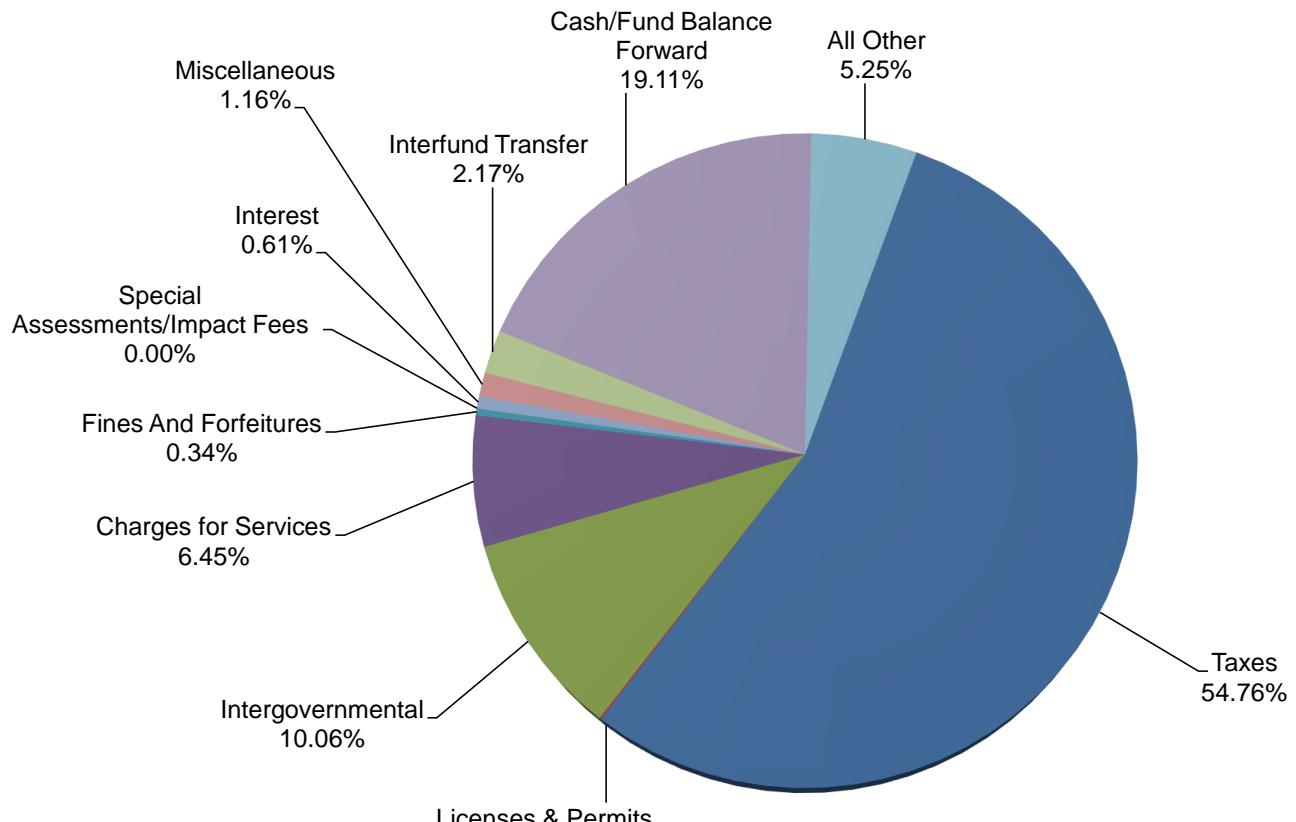
	<b>Actual FY 19/20</b>	<b>Budget FY 20/21</b>	<b>Adopted FY 21/22</b>	<b>Plan FY 22/23</b>
Basic Needs	64,997,054	75,036,840	76,418,765	77,441,972
Economic Development	13,733,394	18,963,794	21,397,266	19,530,110
Good Government	117,557,379	148,327,623	175,137,827	127,104,510
Growth/Infrastructure	204,140,642	343,114,260	333,692,260	312,327,886
Natural Resources and Environment	41,596,030	73,894,365	79,379,287	56,577,300
Recreation and Cultural Arts	15,641,697	32,543,868	32,655,377	20,542,762
Safety	373,199,797	370,798,898	444,415,778	388,816,174
<b>Total:</b>	<b>830,865,993</b>	<b>1,062,679,648</b>	<b>1,163,096,560</b>	<b>1,002,340,714</b>



**FY 21/22 ADOPTED BUDGET  
GENERAL FUND REVENUES**

	<b>Actual FY 19/20</b>	<b>Budget FY 20/21</b>	<b>Adopted FY 21/22</b>	<b>Plan FY 22/23</b>
Taxes	250,039,916	254,303,849	269,885,839	279,437,362
Licenses & Permits	507,802	391,467	456,502	456,502
Intergovernmental	45,537,417	40,516,250	49,565,702	50,880,159
Charges for Services	33,508,860	31,353,760	31,789,521	33,072,151
Fines And Forfeitures	1,096,093	1,423,571	1,666,402	1,666,402
Special Assessments/Impact Fees	19,920	19,316	19,316	19,316
Interest	4,083,966	3,020,086	3,009,596	3,008,873
Miscellaneous	5,220,295	4,116,448	5,717,168	5,764,113
Interfund Transfer	8,390,266	10,801,786	10,700,755	8,863,055
Cash/Fund Balance Forward	0	81,419,434	94,197,851	69,603,803
All Other	27,338,392	22,504,450	25,848,485	25,967,091
<b>Total:</b>	<b>375,742,927</b>	<b>449,870,417</b>	<b>492,857,137</b>	<b>478,738,827</b>

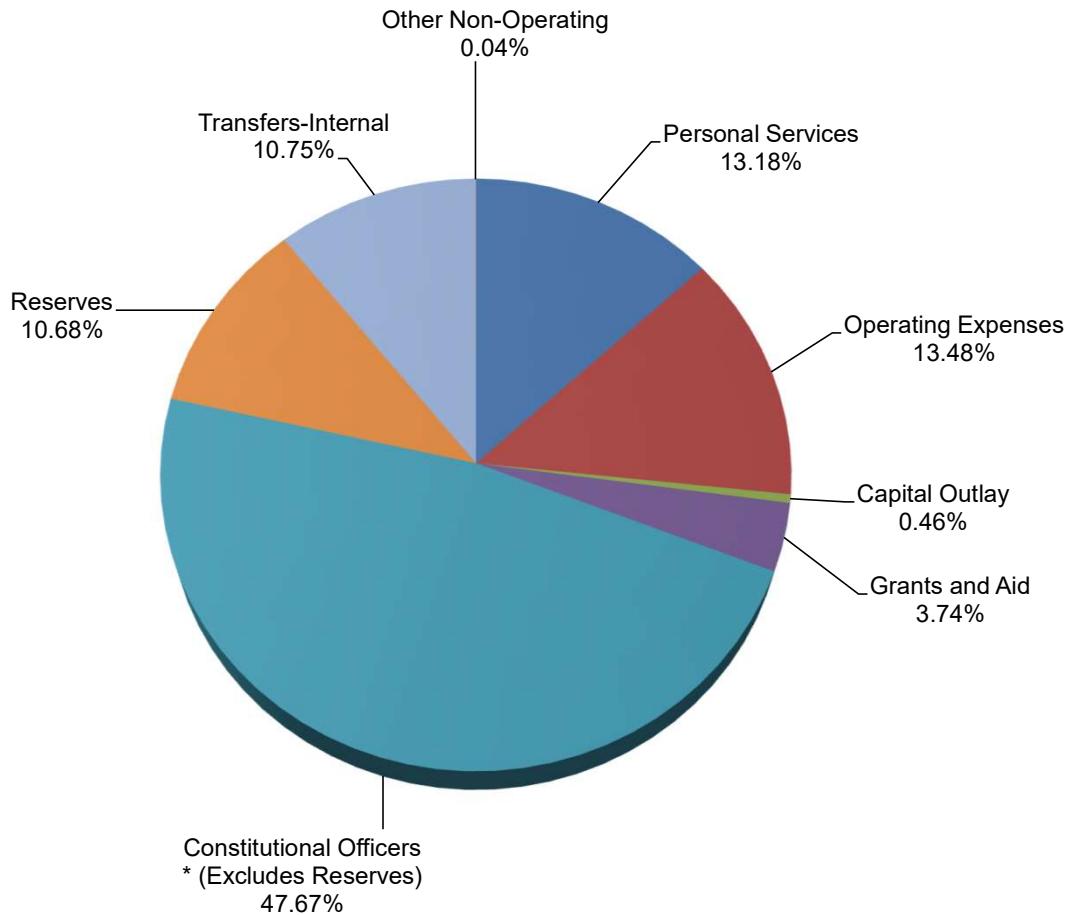
**GENERAL FUND REVENUES  
FY 21/22**



**FY 21/22 ADOPTED BUDGET  
GENERAL FUND  
EXPENDITURES BY CHARACTER**

	<b>Actual FY 19/20</b>	<b>Budget FY 20/21</b>	<b>Adopted FY 21/22</b>	<b>Plan FY 22/23</b>
Personal Services	58,331,975	63,139,641	64,982,966	67,585,733
Operating Expenses	56,042,274	61,982,537	66,459,660	66,185,796
Capital Outlay	866,378	2,748,264	2,289,977	1,036,460
Grants and Aid	11,883,522	16,811,670	18,412,595	18,046,472
Constitutional Officers * (Excludes Reserves)	210,868,908	226,738,003	234,922,669	242,572,849
Reserves	0	48,874,365	52,616,073	68,056,214
Transfers-Internal	22,038,657	29,367,937	52,965,197	15,047,303
Other Non-Operating	131,632	208,000	208,000	208,000
<b>Total:</b>	<b>360,163,346</b>	<b>449,870,417</b>	<b>492,857,137</b>	<b>478,738,827</b>

**GENERAL FUND  
EXPENDITURES BY CHARACTER  
FY 21/22**



## GENERAL FUND REVENUE SUMMARY

	ADOPTED <u>FY 21/22</u>	PLAN <u>FY 22/23</u>
<b>Ad Valorem Taxes</b>	<b>225,925,787</b>	<b>234,962,819</b>
<b>General Revenues</b>		
Interest	2,766,000	2,766,000
Delinquent Ad Valorem Taxes	750,000	750,000
Public Service Tax	33,897,286	34,575,232
Communications Service Tax	8,172,766	8,009,311
Solid Waste Franchise Fee	250,000	250,000
State Revenue Sharing	9,926,414	10,422,735
Sales Tax Non-County Wide	38,126,823	38,944,959
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	15,387,242	15,376,832
<b>GENERAL REVENUES TOTAL</b>	<b>111,335,296</b>	<b>113,153,834</b>

## PROGRAM REVENUES BY UNIT

<b>Polk County Commissioners</b>			
<b>Board of County Commissioners Division</b>			
0343 Driver Education Trust Fund	500,000	500,000	
0386 General County Administration	800	800	
0460 Predisposition of Juveniles	142,943	148,088	
1623 Rancho Bonito	30,000	30,000	
<b>Polk County Commissioners Total</b>	<b>673,743</b>	<b>678,888</b>	
<b>County Manager</b>			
<b>County Manager</b>			
<b>Community and Small Business Assistance</b>			
<b>County Manager Administration</b>			
0279 County Manager Administration	83,319	83,319	
<b>Economic Development</b>			
1714 Economic Development and Business Incentives	4,834,705	3,785,820	
1081 Economic Development Reserves/Transfers	1,540,131	1,540,631	
<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	9,719	2,500	
<b>Office of Supplier Diversity</b>			
0184 Supplier Diversity	5,000	5,000	

## GENERAL FUND REVENUE SUMMARY

		<u>ADOPTED</u> <u>FY 21/22</u>	<u>PLAN</u> <u>FY 22/23</u>
<b>Planning &amp; Development</b>			
<b>Building</b>			
0031 Building Division		715,000	715,000
<b>Land Development</b>			
0440 Land Development		1,301,475	1,301,475
<b>Long-Range Planning</b>			
<b>Planning &amp; Development Admin</b>			
0109 Planning & Development Admin		5,000	5,000
<b>County Manager Total</b>		<b>8,544,349</b>	<b>7,488,745</b>
<b>Infrastructure Group</b>			
<b>Facilities Management</b>			
0299 Building Maintenance		2,191,840	2,221,840
<b>Parks and Natural Resources</b>			
0069 Mosquito Control		9,500	9,500
0071 Invasive Plant Management		733,801	733,801
0078 Environmental Lands Mgmt.		1,563,558	1,563,086
0102 History Center		916,051	829,733
0334 Environmental Lands Mgmt Reserves/Other		788,527	589,680
0367 County Wide Library Grants		122,269	81,396
1162 Water Resources		9,219	9,219
<b>Real Estate Services</b>			
0193 Real Estate Services		57,635	57,635
<b>Roads and Drainage</b>			
0064 Roads and Drainage Projects/In-Kind		55,478	55,478
0281 Roads and Drainage Trust Reserves/Indirects/Debt Service		230,000	230,000
<b>Infrastructure Group Total</b>		<b>6,677,878</b>	<b>6,381,368</b>
<b>Public Safety Group</b>			
<b>Code Enforcement &amp; Demolition</b>			
0034 Code Enforcement & Demolition		2,633,073	2,604,216
<b>County Probation</b>			
0043 County Probation		846,093	906,250
<b>Fire Rescue Div</b>			
<b>Emergency Medical Svcs</b>			
1243 Emergency Medical Services		26,889,940	28,055,987
<b>Fire Rescue</b>			
0047 Medical Examiner		160,000	160,000
<b>Public Safety Group Total</b>		<b>30,529,106</b>	<b>31,726,453</b>
<b>Support/Human Services Group</b>			
<b>Cooperative Extension Svcs</b>			
1363 Cooperative Extension Service		138,995	138,995
<b>Health and Human Services</b>			
<b>Healthy Families</b>			
0046 Healthy Families Polk		2,500	2,500

## GENERAL FUND REVENUE SUMMARY

		<u>ADOPTED</u> <u>FY 21/22</u>	<u>PLAN</u> <u>FY 22/23</u>
<b>Indigent Health Care</b>			
0143 County Alcohol and Other Drug Abuse Trust Fund		22,000	22,400
1707 Contributions - Holiday Baskets		1,000	1,000
<b>Budget &amp; Management Services</b>			
0004 Budget and Management Services		59,965	65,882
<b>Communications</b>			
0005 Communications		12,500	12,500
0313 PGTV		57,000	57,000
<b>Procurement</b>			
0131 Procurement		232,500	152,500
<b>Risk Management</b>			
0133 Claims Management		300,000	300,000
<b>Support/Human Services Group Total</b>		<b>826,460</b>	<b>752,777</b>
<b>BoCC Program Total</b>		<b>46,964,036</b>	<b>46,740,731</b>
<b>Constitutional Officers Other</b>			
<b><u>Constitutional Officers</u></b>			
Clerk of the Circuit Court		948,517	948,517
Courts		3,148,722	2,593,461
Property Appraiser		200,000	200,000
Public Defender		108,000	0
Sheriff		11,191,453	6,731,453
State Attorney		100,000	150,000
Supervisor of Elections		5,172,191	5,301,207
Tax Collector		2,340,989	2,340,989
<b>Constitutional Officers Total</b>		<b>23,209,872</b>	<b>18,265,627</b>
<b>Available Revenue Total</b>		<b>407,722,491</b>	<b>413,410,511</b>
Interfund Transfer		7,966,755	6,049,055
Cash/Fund Balance Forward (Excludes Program Amounts)		77,167,891	59,279,261
<b>Total General Fund Budget</b>		<b>492,857,137</b>	<b>478,738,827</b>

## GENERAL FUND EXPENDITURE SUMMARY

ADOPTED  
FY 21/22

PLAN  
FY 22/23

### PROGRAM EXPENDITURES BY UNIT

#### **Polk County Commissioners**

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

0343	Driver Education Trust Fund	500,000	500,000
0382	Board of County Commissioners Administration	671,648	693,047
0385	County Audit	325,000	325,000
0386	General County Administration	78,207,705	43,241,049
0458	Efficiency Committee	500,000	0
1623	Rancho Bonito	30,000	30,000
<b>Polk County Commissioners Total</b>		<b>80,234,353</b>	<b>44,789,096</b>

#### **County Attorney**

##### **County Attorney Division**

0020	County Attorney	1,595,400	1,627,489
<b>County Attorney Total</b>		<b>1,595,400</b>	<b>1,627,489</b>

#### **County Manager**

##### **County Manager**

##### **Community and Small Business Assistance**

##### **County Manager Division**

0279	County Manager Administration	1,546,274	1,623,751
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##### **Economic Development**

1714	Economic Development and Business Incentives	5,334,705	4,285,820
1081	Economic Development Reserves/Transfers	1,540,131	1,540,631
1665	Economic Development Contributions	110,000	110,000

##### **Equity Office**

##### **Equity Office**

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

0056	Equal Opportunity	269,021	270,283
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##### **Office of Supplier Diversity**

0184	Supplier Diversity	187,333	192,996
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#### **Planning & Development**

##### **Building**

0031	Building Division	460,819	471,137
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##### **Land Development**

0440	Land Development	3,455,977	3,564,590
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##### **Long-Range Planning**

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

0109	Planning & Development Admin	776,768	799,770
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##### **County Manager Total**

<b>13,731,028</b>	<b>12,908,978</b>
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## GENERAL FUND EXPENDITURE SUMMARY

		ADOPTED <u>FY 21/22</u>	PLAN <u>FY 22/23</u>
<b><u>Infrastructure Group</u></b>			
<b>Facilities Management</b>			
0092 Leases		382,247	382,247
0112 Architectural Services		638,243	656,548
0114 Facilities Administration		426,829	440,220
0299 Building Maintenance		19,584,724	19,738,308
<b>Parks and Natural Resources</b>			
0067 Parks and Natural Resources Administration		584,765	602,062
0069 Mosquito Control		1,988,021	1,953,681
0071 Invasive Plant Management		1,251,298	1,268,659
0078 Environmental Lands Mgmt.		1,873,668	1,810,779
0102 History Center		916,051	829,733
0334 Environmental Lands Mgmt Reserves/Other		478,417	341,987
0367 County Wide Library Grants		122,269	81,396
1162 Water Resources		1,155,267	1,113,411
<b>Real Estate Services</b>			
0193 Real Estate Services		678,238	692,921
<b>Roads and Drainage</b>			
0064 Roads and Drainage Projects/In-Kind		30,000	30,000
0281 Roads and Drainage Trust Reserves/Indirects/Debt Service		25,478	25,478
1163 Drainage		1,624,479	1,701,610
<b>Infrastructure Group Total</b>		<b>31,944,994</b>	<b>31,864,040</b>
<b><u>Public Safety Group</u></b>			
<b>Code Enforcement &amp; Demolition</b>			
0034 Code Enforcement & Demolition		4,435,477	4,444,339
<b>County Probation</b>			
0043 County Probation		3,991,275	4,066,394
<b>Emergency Management</b>			
0185 Emergency Management & Operations		314,536	322,640
<b>Fire Rescue Div</b>			
<b>Emergency Medical Svcs</b>			
0039 EMS Administration		920,522	933,009
1243 Emergency Medical Services		39,607,493	40,155,170
<b>Fire Rescue</b>			
0047 Medical Examiner		1,638,986	1,685,523
0158 Fire Rescue Operations		5,528,219	5,529,205
<b>Public Safety Group Total</b>		<b>56,436,508</b>	<b>57,136,280</b>
<b><u>Support/Human Services Group</u></b>			
<b>Cooperative Extension Svcs</b>			
1363 Cooperative Extension Service		829,869	851,092
<b>Health and Human Services</b>			
<b>Health and Human Services Admin</b>			
0130 Volunteer Polk		116,458	119,173
0136 Health and Human Services Administration		530,743	544,786
0183 Transit Services Support		2,865,697	2,865,723

## GENERAL FUND EXPENDITURE SUMMARY

		<u>ADOPTED</u> <u>FY 21/22</u>	<u>PLAN</u> <u>FY 22/23</u>
<b>Healthy Families</b>			
0046 Healthy Families Polk		823,710	848,846
<b>Indigent Health Care</b>			
0143 County Alcohol and Other Drug Abuse Trust Fund		22,000	22,400
1411 Burials and Cremations		209,662	211,026
1707 Contributions - Holiday Baskets		1,000	1,000
<b>Veterans Services</b>			
0041 Veterans Services		507,348	522,944
<b>Budget &amp; Management Services</b>			
0004 Budget and Management Services		1,242,720	1,285,441
<b>Communications</b>			
0005 Communications		930,625	951,842
0313 PGTV		694,940	712,061
<b>Equity and Human Resources Admin</b>			
1664 Equity and Human Resources		355,689	365,874
<b>Human Resources</b>			
0128 Benefits		148,976	153,522
0129 Employment Services		663,271	684,623
0408 Organization & Employee Development		623,816	596,281
1552 Employee Relations		192,245	198,621
<b>Information Technology</b>			
0372 IT CIP		604,688	0
<b>Procurement</b>			
0131 Procurement		1,350,089	1,301,599
<b>Risk Management</b>			
0133 Claims Management		5,089,971	5,096,528
0134 Safety		214,160	224,814
0135 General Insurance		3,406,693	3,629,696
0138 Occupational/Employee Health Services		369,648	369,930
0301 Risk Management Admin		134,067	137,704
<b>Support/Human Services Group Total</b>		<b>21,928,085</b>	<b>21,695,526</b>
<b>BoCC Program Total</b>		<b>205,870,368</b>	<b>170,021,409</b>
<b>Constitutional Officers Other</b>			
<b>Constitutional Officers</b>			
Clerk of the Circuit Court		6,079,846	6,265,833
Courts		6,587,699	6,057,505
Property Appraiser		7,866,208	8,256,085
Public Defender		1,028,034	936,185
Sheriff		196,864,103	204,001,435
State Attorney		1,286,379	1,361,805
Supervisor of Elections		5,172,191	5,301,207
Tax Collector		12,517,100	12,921,685
<b>Constitutional Officers Total</b>		<b>237,401,560</b>	<b>245,101,740</b>
Reserves (Excludes Program Reserves)		49,585,209	63,615,678
<b>Total General Fund Budget</b>		<b>492,857,137</b>	<b>478,738,827</b>

## BUDGET SUMMARY

### POLK COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 2021-2022 THE PROPOSED OPERATING EXPENDITURES OF POLK COUNTY BOARD OF COUNTY COMMISSIONERS ARE 13.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

<u>Millage Per \$1,000</u>		<u>Millage Per \$1,000</u>					
County Wide:		Non-County Wide:					
General Fund (GF)	5.4490	Parks MSTU (PK MSTU)	0.5619				
Transportation (TRANS)	1.2000	Library MSTU (LIB MSTU)	0.2109				
Emergency Medical (EM)	0.2500	Stormwater MSTU (SW MSTU)	0.1000				
Total	6.8990	Rancho Bonito MSTU (RB MSTU)	9.1272				
		Total	10.0000				
		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds
Cash Balance Brought Forward	94,197,851	437,024,203	12,695,599	46,662,266	301,711,037	38,817,849	931,108,805
<b>Estimated Revenues</b>							
Ad Valorem Taxes GF	5,6815	225,925,787	-	-	-	-	225,925,787
Ad Valorem Taxes EM	0.2500	-	10,365,471	-	-	-	10,365,471
Ad Valorem Taxes NEGC	0.1250	-	-	-	-	-	-
Ad Valorem Taxes PK MSTU	0.5619	-	13,799,402	-	-	-	13,799,402
Ad Valorem Taxes LIB MSTU	0.2109	-	5,179,381	-	-	-	5,179,381
Ad Valorem Taxes SW MSTU	0.1000	-	2,455,847	-	-	-	2,455,847
Ad Valorem Taxes RB MSTU	9.1272	-	8,403	-	-	-	8,403
Ad Valorem Taxes TRANS	1.1000	-	49,754,257	-	-	-	49,754,257
Delinquent Ad Val Tax	750,000	-	-	-	-	-	750,000
Tourism Tax	-	14,408,761	-	-	-	-	14,408,761
9th Cent Gas Tax	-	2,845,406	-	-	-	-	2,845,406
Local Opt Gas Tax Fuel	-	15,787,369	-	-	-	-	15,787,369
Local Opt Gas Tax Alt Fuel	-	-	-	-	-	-	-
2nd Local Option Gas Tax	-	9,991,187	-	-	-	-	9,991,187
1/2 Cent Sales Surtax	-	55,020,730	-	-	-	-	55,020,730
Local Business Tax	1,140,000	-	-	-	-	-	1,140,000
Haz. Waste-Gross Receipts Tax	-	114,000	-	-	-	-	114,000
Public Service Tax	33,897,286	-	-	-	-	-	33,897,286
Communications Service Tax	8,172,766	-	-	-	-	-	8,172,766
Licenses and Permits	456,502	7,990,477	-	-	-	-	8,446,979
Intergovernmental Revenues	49,565,702	136,441,406	6,395,000	3,260,000	-	-	195,662,108
Charges for Services	31,789,521	28,532,555	-	-	-	-	60,322,076
Fines and Forfeitures	1,666,402	530,450	-	-	-	-	2,196,852
Miscellaneous Revenue	8,746,080	58,650,413	44,795	529,856	19,605,312	5,490,012	93,066,468
Transfers	10,700,755	69,208,451	9,170,777	22,819,380	19,315,706	1,017,715	132,232,784
Debt Proceeds	-	-	-	-	-	-	-
Indirects/Inkind	15,387,242	301,219	-	-	-	-	15,688,461
Other Non Revenues	10,461,243	-	-	-	-	-	10,461,243
Enterprise Revenues	-	-	-	-	132,684,968	-	132,684,968
Internal Service Funds	-	-	-	-	-	101,357,278	101,357,278
Total Revenues/Other Financing Sources	398,659,286	481,385,185	15,610,572	26,609,236	171,605,986	107,865,005	1,201,735,270
Total Estimated Revenues	492,857,137	918,409,388	28,306,171	73,271,502	473,317,023	146,682,854	2,132,844,075
<b>Expenditures/Expenses</b>							
General Government Services	155,719,408	12,385,648	7,992,733	38,016,247	654,718	106,220,185	320,988,939
Public Safety	251,308,456	177,640,615	5,414,075	11,304,914	-	1,616,653	447,284,713
Physical Environment	7,319,346	41,748,937	-	8,137,442	212,915,222	-	270,120,947
Transportation	2,895,697	192,932,894	2,023,476	-	-	-	197,852,067
Economic Environment	1,817,348	43,092,765	-	-	-	-	44,910,113
Court Related	14,597,392	-	-	-	-	-	14,597,392
Human Services	5,602,834	68,618,166	-	3,442,910	5,414,223	-	83,078,133
Culture/Recreation	980,583	30,926,782	-	2,800,000	-	-	34,707,365
Total Expenditures/Expenses	440,241,064	567,345,807	15,430,284	63,701,513	218,984,163	107,836,838	1,413,539,669
Reserves	52,616,073	351,063,581	12,875,887	9,569,989	254,332,860	38,846,016	719,304,406
Total Appropriated Expenditures and Reserves	492,857,137	918,409,388	28,306,171	73,271,502	473,317,023	146,682,854	2,132,844,075

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

## PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
<b>Polk County Commissioners</b>							
<b>Board of County Commissioners Division</b>							
0343 Driver Education Trust Fund	500,000	0	0	0	0	0	500,000
0382 Board of County Commissioners Administration	671,648	0	0	0	0	0	671,648
0385 County Audit	325,000	0	0	0	0	0	325,000
0386 General County Administration	78,207,705	0	0	0	0	0	78,207,705
0389 Eloise CRA	0	673,888	0	0	0	0	673,888
0422 Polk Harden Parkway	0	1,451,763	0	0	0	0	1,451,763
0458 Efficiency Committee	500,000	0	0	0	0	0	500,000
1623 Rancho Bonito	30,000	36,338	0	0	0	0	66,338
1685 Northeast Polk Roadway	0	0	0	3,621,532	0	0	3,621,532
<b>Sub Total Board of County Commissioners Division</b>	<b>80,234,353</b>	<b>2,161,989</b>	<b>0</b>	<b>3,621,532</b>	<b>0</b>	<b>0</b>	<b>86,017,874</b>
<b>Sub Total Polk County Commissioners</b>	<b>80,234,353</b>	<b>2,161,989</b>	<b>0</b>	<b>3,621,532</b>	<b>0</b>	<b>0</b>	<b>86,017,874</b>
<b>County Attorney</b>							
<b>County Attorney Division</b>							
0020 County Attorney	1,595,400	0	0	0	0	0	1,595,400
<b>Sub Total County Attorney Division</b>	<b>1,595,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,595,400</b>
<b>Sub Total County Attorney</b>	<b>1,595,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,595,400</b>
<b>County Manager Others</b>							
<b>County Manager</b>							
<b>Community and Small Business Assistance</b>							
<b>County Manager Division</b>							
0279 County Manager Administration	1,546,274	0	0	0	0	0	1,546,274
<b>Sub Total County Manager Division</b>	<b>1,546,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,546,274</b>
<b>Economic Development</b>							
1714 Economic Development and Business Incentives	5,334,705	0	0	0	0	0	5,334,705
1081 Economic Development Reserves/Transfers	1,540,131	0	0	0	0	0	1,540,131
1665 Economic Development Contributions	110,000	0	0	0	0	0	110,000
<b>Sub Total Economic Development</b>	<b>6,984,836</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,984,836</b>
<b>Equity Office</b>							
<b>Office of Equal Opportunity</b>							
0056 Equal Opportunity	269,021	0	0	0	0	0	269,021
<b>Sub Total Office of Equal Opportunity</b>	<b>269,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>269,021</b>

## PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program	General	Special	Debt Service	Capital	Enterprise	Internal	Grand Total
	Fund	Revenue Funds	Funds	Funds	Funds	Service Funds	Program Allocation
<b>Equity Office</b>							
1713 Small, Women, and Minority Business Assistance	50,000	0	0	0	0	0	50,000
<b>Sub Total Equity Office</b>	<b>506,354</b>	<b>49,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>555,620</b>
<b>Office of Supplier Diversity</b>							
0184 Supplier Diversity	187,333	49,266	0	0	0	0	236,599
<b>Sub Total Office of Supplier Diversity</b>	<b>187,333</b>	<b>49,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>236,599</b>
<b>Sub Total Equity Office</b>	<b>506,354</b>	<b>49,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>555,620</b>
<b>Tourism/Sports Marketing</b>							
0310 Tourism Prof. Sports Facilities	0	2,284,291	0	0	0	0	2,284,291
0311 Tourism Reserves/Transfers	0	5,350,650	0	0	0	0	5,350,650
0399 Tourism Development	0	10,695,138	0	0	0	0	10,695,138
0405 Tourism 5th Penny Activities/Commitments	0	2,458,714	0	0	0	0	2,458,714
0406 Visitor Services/Outpost 27	0	1,250,668	0	0	0	0	1,250,668
<b>Sub Total Tourism/Sports Marketing</b>	<b>0</b>	<b>22,039,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,039,461</b>
<b>Sub Total County Manager</b>	<b>9,037,464</b>	<b>22,088,727</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,126,191</b>
<b>Planning &amp; Development</b>							
<b>Building</b>							
0031 Building Division	460,819	18,464,047	0	0	0	0	18,924,866
<b>Sub Total Building</b>	<b>460,819</b>	<b>18,464,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,924,866</b>
<b>Land Development</b>							
0440 Land Development	3,455,977	0	0	0	1,129,029	0	4,585,006
<b>Sub Total Land Development</b>	<b>3,455,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,129,029</b>	<b>0</b>	<b>4,585,006</b>
<b>Long-Range Planning</b>							
<b>Planning &amp; Development Admin</b>							
0103 Transportation Planning Org.	0	1,927,617	0	0	0	0	1,927,617
0109 Planning & Development Admin	776,768	0	0	0	0	0	776,768
<b>Sub Total Planning &amp; Development Admin</b>	<b>776,768</b>	<b>1,927,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,704,385</b>
<b>Sub Total Planning &amp; Development</b>	<b>4,693,564</b>	<b>20,391,664</b>	<b>0</b>	<b>0</b>	<b>1,129,029</b>	<b>0</b>	<b>26,214,257</b>
<b>Sub Total County Manager Others</b>	<b>13,731,028</b>	<b>42,480,391</b>	<b>0</b>	<b>0</b>	<b>1,129,029</b>	<b>0</b>	<b>57,340,448</b>

## PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
<b>Infrastructure Group</b>								
<b>Facilities Management</b>								
0092	Leases	382,247	0	0	0	0	0	382,247
0112	Architectural Services	638,243	0	0	0	0	0	638,243
0114	Facilities Administration	426,829	0	0	0	0	0	426,829
0299	Building Maintenance	19,584,724	0	0	0	0	0	19,584,724
0349	Facilities Management CIP Projects	0	8,742,505	0	42,212,110	0	0	50,954,615
<b>Sub Total Facilities Management</b>		21,032,043	8,742,505	0	42,212,110	0	0	71,986,658
<b>Fleet Management</b>								
0111	Fleet Maintenance Reserves & Indirects	0	0	0	0	0	2,689,475	2,689,475
0152	Vehicle Renewal/Replacement	0	0	0	0	0	9,836,367	9,836,367
0153	Vehicle Availability	0	0	0	0	0	6,387,452	6,387,452
0154	Fuel Management	0	0	0	0	0	275,952	275,952
0156	Stand-By Generator Availability	0	0	0	0	0	1,114,002	1,114,002
0361	Fleet Replacement Reserves/Transfers	0	0	0	0	0	19,396,217	19,396,217
1553	City of Auburndale Fleet Maintenance	0	0	0	0	0	581,851	581,851
1554	City of Lake Wales Fleet Maintenance	0	0	0	0	0	322,382	322,382
1555	City of Ft. Meade Fleet Maintenance	0	0	0	0	0	118,392	118,392
<b>Sub Total Fleet Management</b>		0	0	0	0	0	40,722,090	40,722,090
<b>Parks and Natural Resources</b>								
0035	Parks Maintenance	0	9,541,180	0	0	0	0	9,541,180
0036	Recreation Activities	0	1,446,062	0	0	0	0	1,446,062
0067	Parks and Natural Resources Administration	584,765	11,711	0	0	0	0	596,476
0069	Mosquito Control	1,988,021	101,376	0	0	0	0	2,089,397
0071	Invasive Plant Management	1,251,298	0	0	0	0	0	1,251,298
0072	Environmental Land Acquisition (CIP)	0	583,752	0	1,967,052	0	0	2,550,804
0078	Environmental Lands Mgmt.	1,873,668	212,900	0	0	0	0	2,086,568
0095	Lake & River Enhancement	0	2,629,709	0	0	0	0	2,629,709
0102	History Center	916,051	10,000	0	0	0	0	926,051
0211	Natural Resources CIP	0	5,445,775	0	0	0	0	5,445,775
0226	Natural Resources Reserves/Oth	0	2,429,475	0	0	0	0	2,429,475
0334	Environmental Lands Mgmt Reserves/Other	478,417	41,445,657	0	0	0	0	41,924,074
0335	Environmental Lands Acqu. Reserves/Transfers	0	0	0	1,063,363	0	0	1,063,363
0364	County Wide Library System	0	5,031,859	0	0	0	0	5,031,859
0367	County Wide Library Grants	122,269	675,000	0	0	0	0	797,269
0368	Parks & Recreation CIP	0	8,106,138	0	2,800,000	0	0	10,906,138

## 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
0369	Parks & Rec. Impact Fees Operating Admin. and Reserves	0	1,394,504	0	0	0	0	1,394,504
0370	Lake & River Enhancement Reserves	0	818,344	0	0	0	0	818,344
0453	Parks Reserves & Others	0	11,283,869	0	0	0	0	11,283,869
0481	Reserves- Library Fund (151)	0	1,411,714	0	0	0	0	1,411,714
1162	Water Resources	1,155,267	2,606,277	0	0	0	0	3,761,544
1322	Library Impact Fee Reserves and Other	0	1,922,012	0	0	0	0	1,922,012
1409	Resource Center Program	0	720,024	0	0	0	0	720,024
1624	Parks & Recreation Admin	0	295,505	0	0	0	0	295,505
<b>Sub Total Parks and Natural Resources</b>		<b>8,369,756</b>	<b>98,122,843</b>	<b>0</b>	<b>5,830,415</b>	<b>0</b>	<b>0</b>	<b>112,323,014</b>
<b>Real Estate Services</b>								
0193	Real Estate Services	678,238	409,384	0	0	0	0	1,087,622
<b>Sub Total Real Estate Services</b>		<b>678,238</b>	<b>409,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,087,622</b>
<b>Roads and Drainage</b>								
0064	Roads and Drainage Projects/In-Kind	30,000	140,314,142	0	6,170,390	0	0	146,514,532
0065	Street Lighting	0	3,025,104	0	0	0	0	3,025,104
0202	Traffic	0	4,980,767	0	0	0	0	4,980,767
0281	Roads and Drainage Trust Reserves/Indirects/Debt Service	25,478	47,083,207	0	0	0	0	47,108,685
0328	Roads and Drainage CIP Reserves	0	133,752,347	0	1,270,097	0	0	135,022,444
0462	CRA Contribution (1-Mill)	0	3,086,716	0	0	0	0	3,086,716
1163	Drainage	1,624,479	0	0	0	0	0	1,624,479
1557	Roads and Drainage Administration	0	1,505,486	0	0	0	0	1,505,486
1558	Roads and Drainage Engineering	0	1,187,991	0	0	0	0	1,187,991
1559	Survey and Mapping	0	1,530,973	0	0	0	0	1,530,973
1560	Inspection and Testing	0	1,244,598	0	0	0	0	1,244,598
1561	Roadway Maintenance	0	29,441,089	0	0	0	0	29,441,089
1710	GIS Asset Management	0	833,247	0	0	0	0	833,247
<b>Sub Total Roads and Drainage</b>		<b>1,679,957</b>	<b>367,985,667</b>	<b>0</b>	<b>7,440,487</b>	<b>0</b>	<b>0</b>	<b>377,106,111</b>
<b>Utilities</b>								
0076	Electrical & Mechanical Maintenance	0	0	0	0	13,025,078	0	13,025,078
0077	Utilities Capital Expansion	0	0	0	0	69,061,449	0	69,061,449
0213	Customer Service	0	0	0	0	2,044,964	0	2,044,964
0214	Infrastructure Information Section	0	0	0	0	1,918,368	0	1,918,368
0216	SCADA	0	0	0	0	1,811,823	0	1,811,823
0280	Utilities Finance	0	0	0	0	2,534,863	0	2,534,863
0320	Utilities Renewal & Replacement CIP	0	0	0	0	15,292,501	0	15,292,501

## PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program	General	Special	Debt Service	Capital	Enterprise	Internal	Grand Total
	Fund	Revenue Funds	Funds	Funds	Funds	Service Funds	Program Allocation
0326 Utilities Debt Service	0	0	0	0	13,975,452	0	13,975,452
0327 Utilities Reserves/Indirects (Operating Fund)	0	0	0	0	11,442,473	0	11,442,473
0332 Utilities Expansion Reserves/Transfers	0	0	0	0	36,873,872	0	36,873,872
0401 Water Plant Operations	0	0	0	0	6,155,514	0	6,155,514
0402 Wastewater Plant Operations	0	0	0	0	9,085,552	0	9,085,552
0403 Regulatory Affairs	0	0	0	0	3,076,694	0	3,076,694
0412 Utilities - Back Flow/Large Meters	0	0	0	0	889,883	0	889,883
0434 Utilities Operations Admin	0	0	0	0	1,048,536	0	1,048,536
0436 Utilities Department Admin	0	0	0	0	5,084,071	0	5,084,071
0437 Utilities Metering	0	0	0	0	4,994,617	0	4,994,617
0480 Warehouse-Stock and Supply	0	0	0	0	269,515	0	269,515
1222 Underground Maintenance	0	0	0	0	5,812,840	0	5,812,840
1511 Water Resources Enforcement	0	0	0	0	1,181,489	0	1,181,489
1644 Utilities CIP Inspection	0	0	0	0	360,015	0	360,015
1715 Crooked Lake Park Receivership	0	0	0	0	200,000	0	200,000
<b>Sub Total Utilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,139,569</b>	<b>0</b>	<b>206,139,569</b>
<b>Waste &amp; Recycling</b>							
0098 Community Clean-Up	185,000	0	0	0	0	0	185,000
0287 Waste Resource Management Reserves/Other	0	0	0	0	193,483,478	0	193,483,478
0288 Waste Resource Management Operations CIP	0	0	0	0	26,005,904	0	26,005,904
0377 Community Clean-Up Reserves	0	0	0	0	15,800	0	15,800
1187 Landfill Operations	0	0	0	0	7,926,331	0	7,926,331
1188 Residential Waste Management Collection	0	0	0	0	31,994,122	0	31,994,122
<b>Sub Total Waste &amp; Recycling</b>	<b>185,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>259,425,635</b>	<b>0</b>	<b>259,610,635</b>
<b>Sub Total Infrastructure Group</b>	<b>31,944,994</b>	<b>475,260,399</b>		<b>0</b>	<b>55,483,012</b>	<b>465,565,204</b>	<b>40,722,090</b>
<b>Public Safety Group</b>							
<b>Code Enforcement &amp; Demolition</b>							
0034 Code Enforcement & Demolition	4,435,477	568,116	0	0	0	0	5,003,593
<b>Sub Total Code Enforcement</b>	<b>4,435,477</b>	<b>568,116</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5,003,593</b>
<b>County Probation</b>							
0043 County Probation	3,991,275	0	0	0	0	0	3,991,275
<b>Sub Total County Probation</b>	<b>3,991,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,991,275</b>

## PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program		General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation
<b>Emergency Management</b>								
0163	SARA Title III Program	0	50,000	0	0	0	0	50,000
0185	Emergency Management & Operations	314,536	915,660	0	1,000,000	0	0	2,230,196
0231	Emergency 911 Fund Reserves	0	2,337,267	0	0	0	0	2,337,267
1242	Radio Services	0	5,047,930	0	0	0	0	5,047,930
1491	9-1-1 Systems	0	3,234,611	0	0	0	0	3,234,611
1709	Hurricane Irma 2017	0	2,000,000	0	0	0	0	2,000,000
1712	Coronavirus Relief Fund 2020 - Cares Act	0	2,883,557	0	0	0	0	2,883,557
1716	ARP Funding	0	140,379,601	0	0	0	0	140,379,601
<b>Sub Total Emergency Management</b>		314,536	156,848,626	0	1,000,000	0	0	158,163,162
<b>Fire Rescue Div</b>								
<b>Emergency Medical Svcs</b>								
0039	EMS Administration	920,522	0	0	0	0	0	920,522
0180	EMS - Impact Fees	0	2,185,000	0	0	0	0	2,185,000
0359	EMS - Impact Fee Fund Reserves	0	158,051	0	0	0	0	158,051
1243	Emergency Medical Services	39,607,493	8,618,189	0	489,086	0	0	48,714,768
1708	Emergency Medical Millage CIP	0	20,979,587	0	0	0	0	20,979,587
<b>Sub Total Emergency Medical Svcs</b>		40,528,015	31,940,827	0	489,086	0	0	72,957,928
<b>Fire Rescue</b>								
0047	Medical Examiner	1,638,986	0	0	0	0	0	1,638,986
0158	Fire Rescue Operations	5,528,219	50,754,269	0	0	0	0	56,282,488
0161	Fire Prevention	0	1,378,550	0	0	0	0	1,378,550
0224	Fire Rescue Administration	0	3,393,539	0	0	0	0	3,393,539
0229	Fire Rescue Fund Reserves	0	1,035,718	0	0	0	0	1,035,718
0230	Fire Rescue CIP	0	0	0	2,715,828	0	0	2,715,828
0482	Fire Rescue Impact Fees	0	2,922,089	0	0	0	0	2,922,089
1244	Fire - Support Services	0	2,064,750	0	0	0	0	2,064,750
<b>Sub Total Fire Rescue</b>		7,167,205	61,548,915	0	2,715,828	0	0	71,431,948
<b>Sub Total Fire Rescue Div</b>		47,695,220	93,489,742	0	3,204,914	0	0	144,389,876
<b>Sub Total Public Safety Group</b>		56,436,508	250,906,484	0	4,204,914	0	0	311,547,906
<b>Support/Human Services Group</b>								
<b>Human Services</b>								
<b>Cooperative Extension Svcs</b>								
1363	Cooperative Extension Service	829,869	0	0	0	0	0	829,869
<b>Sub Total Cooperative Extension Svcs</b>		829,869	0	0	0	0	0	829,869

## PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total						
							Program Allocation						
<b>Health and Human Services</b>													
<b>Elderly Services</b>													
0052 Rohr Home	0	0	0	0	5,414,223	0	5,414,223						
1584 Rohr Home Reserves	0	0	0	0	197,555	0	197,555						
<b>Sub Total Elderly Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,611,778</b>	<b>0</b>	<b>5,611,778</b>						
<b>Health and Human Services Admin</b>													
0130 Volunteer Polk	116,458	186,128	0	0	0	0	302,586						
0136 Health and Human Services Administration	530,743	0	0	0	0	0	530,743						
0183 Transit Services Support	2,865,697	164,966	0	0	0	0	3,030,663						
<b>Sub Total Health and Human Services Admin</b>	<b>3,512,898</b>	<b>351,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,863,992</b>						
<b>Healthy Families</b>													
0046 Healthy Families Polk	823,710	1,721,196	0	0	0	0	2,544,906						
<b>Sub Total Healthy Families</b>	<b>823,710</b>	<b>1,721,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,544,906</b>						
<b>Housing &amp; Neighborhood Dev</b>													
0050 Affordable Housing Program	0	13,293,770	0	0	0	0	13,293,770						
0051 Community Improvement Program	0	8,120,198	0	0	0	0	8,120,198						
1711 Covid-19 Cares Act	0	4,764,240	0	0	0	0	4,764,240						
<b>Sub Total Housing &amp; Neighborhood Dev</b>	<b>0</b>	<b>26,178,208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,178,208</b>						
<b>Indigent Health Care</b>													
0053 Indigent Health Care	0	50,077,350	0	0	0	0	50,077,350						
0143 County Alcohol and Other Drug Abuse Trust Fund	22,000	0	0	0	0	0	22,000						
0146 Indigent Health Care Mandates	0	15,418,142	0	0	0	0	15,418,142						
1411 Burials and Cremations	209,662	0	0	0	0	0	209,662						
1583 Indigent Healthcare Reserves	0	34,675,978	0	0	0	0	34,675,978						
1706 Criminal Justice Grant	0	525,000	0	0	0	0	525,000						
1707 Contributions - Holiday Baskets	1,000	0	0	0	0	0	1,000						
<b>Sub Total Indigent Health Care</b>	<b>232,662</b>	<b>100,696,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,929,132</b>						
<b>Veterans Services</b>													
0041 Veterans Services	507,348	0	0	0	0	0	507,348						
<b>Sub Total Veterans Services</b>	<b>507,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>507,348</b>						
<b>Sub Total Health and Human Services</b>	<b>5,076,618</b>	<b>128,946,968</b>	<b>0</b>	<b>0</b>	<b>5,611,778</b>	<b>0</b>	<b>139,635,364</b>						
<b>Sub Total Human Services</b>	<b>5,906,487</b>	<b>128,946,968</b>	<b>0</b>	<b>0</b>	<b>5,611,778</b>	<b>0</b>	<b>140,465,233</b>						

## PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total Program Allocation					
<b>Support Services</b>												
<b>Budget &amp; Management Services</b>												
0004 Budget and Management Services	1,242,720	25,746	0	0	0	0	1,268,466					
<b>Sub Total Budget &amp; Management Services</b>	<b>1,242,720</b>	<b>25,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,268,466</b>					
<b>Communications</b>												
0005 Communications	930,625	224,487	0	0	56,076	37,008	1,248,196					
0313 PGTV	694,940	0	0	0	0	0	694,940					
<b>Sub Total Communications</b>	<b>1,625,565</b>	<b>224,487</b>	<b>0</b>	<b>0</b>	<b>56,076</b>	<b>37,008</b>	<b>1,943,136</b>					
<b>Equity and Human Resources Admin</b>												
1664 Equity and Human Resources	355,689	0	0	0	0	0	355,689					
<b>Sub Total Equity and Human Resources Admin</b>	<b>355,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>355,689</b>					
<b>Human Resources</b>												
0128 Benefits	148,976	0	0	0	0	266,288	415,264					
0129 Employment Services	663,271	0	0	0	0	0	663,271					
0408 Organization & Employee Development	623,816	0	0	0	0	0	623,816					
1552 Employee Relations	192,245	0	0	0	0	0	192,245					
<b>Sub Total Human Resources</b>	<b>1,628,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>266,288</b>	<b>1,894,596</b>					
<b>Information Technology</b>												
0087 Records Management	0	0	0	0	0	636,824	636,824					
0113 IT Administration	0	0	0	0	0	1,415,080	1,415,080					
0120 Telecommunications Services	0	0	0	0	0	1,954,792	1,954,792					
0121 Enterprise Resource Planning	0	0	0	0	0	1,520,969	1,520,969					
0122 Geographic Information System	0	0	0	0	0	675,601	675,601					
0123 Technical Services	0	0	0	0	67,400	6,706,673	6,774,073					
0124 Applications Dev/Ops	0	39,796	0	0	148,004	1,698,489	1,886,289					
0372 IT CIP	604,688	0	0	2,892,803	0	0	3,497,491					
<b>Sub Total Information Technology</b>	<b>604,688</b>	<b>39,796</b>	<b>0</b>	<b>2,892,803</b>	<b>215,404</b>	<b>14,608,428</b>	<b>18,361,119</b>					
<b>Procurement</b>												
0131 Procurement	1,350,089	142,018	0	0	84,814	0	1,576,921					
<b>Sub Total Procurement</b>	<b>1,350,089</b>	<b>142,018</b>	<b>0</b>	<b>0</b>	<b>84,814</b>	<b>0</b>	<b>1,576,921</b>					
<b>Risk Management</b>												
0132 Employee Health Insurance Reserves	0	0	0	0	0	16,660,465	16,660,465					
0133 Claims Management	5,089,971	0	0	0	0	0	5,089,971					
0134 Safety	214,160	0	0	0	0	0	214,160					

## 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
0135	General Insurance	3,406,693	0	0	0	0	0	3,406,693
0138	Occupational/Employee Health Services	369,648	0	0	0	0	0	369,648
0140	Employee Health Insurance	0	0	0	0	0	74,297,133	74,297,133
0301	Risk Management Admin	134,067	0	0	0	0	91,442	225,509
<b>Sub Total Risk Management</b>		<b>9,214,539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,049,040</b>	<b>100,263,579</b>
<b>Sub Total Support Services</b>		<b>16,021,598</b>	<b>432,047</b>	<b>0</b>	<b>2,892,803</b>	<b>356,294</b>	<b>105,960,764</b>	<b>125,663,506</b>
<b>Sub Total Support/Human Services Group</b>		<b>21,928,085</b>	<b>129,379,015</b>	<b>0</b>	<b>2,892,803</b>	<b>5,968,072</b>	<b>105,960,764</b>	<b>266,128,739</b>
<b>Constitutional Officers Other</b>								
<b>Clerk of the Circuit Court</b>								
0012	Accountant, Auditor and Clerk to the BoCC	4,296,048	0	0	0	0	0	4,296,048
0445	Clerk of Court Information Technology	1,783,798	0	0	0	0	0	1,783,798
<b>Sub Total Clerk of the Circuit Court</b>		<b>6,079,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,079,846</b>
<b>Courts</b>								
0261	Court Administration	2,755,370	0	0	0	0	0	2,755,370
0263	Law Library	373,201	0	0	0	0	0	373,201
0267	Teen Court	281,182	0	0	0	0	0	281,182
0269	Pretrial Services	1,424,051	0	0	0	0	0	1,424,051
0270	Drug Court	1,105,259	0	0	0	0	0	1,105,259
0273	Justice Assistance Grant (JAG)	0	188,614	0	0	0	0	188,614
0274	DCF Juvenile Substance Abuse	0	128,070	0	0	0	0	128,070
0428	Legal Aid	338,631	0	0	0	0	0	338,631
1060	DUI Court	247,764	0	0	0	0	0	247,764
1451	Post Adjudication Drug Court	62,241	0	0	0	0	0	62,241
<b>Sub Total Courts</b>		<b>6,587,699</b>	<b>316,684</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,904,383</b>
<b>Property Appraiser</b>								
0014	Property Appraiser	7,866,208	2,800,220	0	0	0	0	10,666,428
<b>Sub Total Property Appraiser</b>		<b>7,866,208</b>	<b>2,800,220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,666,428</b>
<b>Public Defender</b>								
0015	Public Defender	1,028,034	0	0	0	0	0	1,028,034
<b>Sub Total Public Defender</b>		<b>1,028,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,028,034</b>
<b>Sheriff</b>								
0017	Sheriff	196,864,103	995,348	0	0	0	0	197,859,451
0457	Sheriff - Impact Fees & CIP	0	9,072,372	0	0	0	0	9,072,372
<b>Sub Total Sheriff</b>		<b>196,864,103</b>	<b>10,067,720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,931,823</b>

## PROGRAM MATRIX BY UNIT AND FUND GROUP

Allocation of Budget Dollars by Unit and Program	General Fund	Special Revenue Funds	Debt Service Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Grand Total
							Program Allocation
<b>State Attorney</b>							
0016 State Attorney	1,286,379	0	0	0	0	0	1,286,379
<b>Sub Total State Attorney</b>							
<b>Supervisor of Elections</b>							
0018 Supervisor of Elections	5,172,191	78,000	0	0	0	0	5,250,191
<b>Sub Total Supervisor of Elections</b>							
<b>Tax Collector</b>							
0019 Tax Collector	12,517,100	2,758,486	0	0	654,718	0	15,930,304
<b>Sub Total Tax Collector</b>							
<b>Sub Total Constitutional Officers Other</b>							
0090 Debt Service Program	0	0	28,306,171	0	0	0	28,306,171
0375 Non-Departmental Reserves/Transfers/Indirects	49,585,209	2,200,000	0	7,069,241	0	0	58,854,450
<b>Sub Total</b>							
<b>GRAND TOTAL:</b>							
	492,857,137	918,409,388	28,306,171	73,271,502	473,317,023	146,682,854	2,132,844,075

## REVENUES BY CHARACTER AND OBJECT

	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Adopted	FY 22/23 Plan
<b>TAXES</b>				
Ad Valorem Taxes	274,140,373	282,833,381	308,238,548	320,538,090
9th Cent Gas Tax	2,348,918	2,301,627	2,845,406	2,845,406
Local Option Gas Tax	21,280,520	20,743,849	25,778,556	25,778,556
1/2 Cent Sales Surtax	51,535,503	50,549,245	55,020,730	56,286,207
Communications Service Taxes	9,247,919	8,551,784	8,172,766	8,009,311
Other Taxes	48,513,378	45,098,731	49,560,047	51,102,518
<b>TOTAL TAXES</b>	<b>407,066,611</b>	<b>410,078,617</b>	<b>449,616,053</b>	<b>464,560,088</b>
<b>LICENSES &amp; PERMITS</b>				
Building Permits	8,650,237	7,222,182	7,815,845	10,284,007
Franchise Fees (formerly 3130000)	278,867	250,000	250,000	250,000
Other Licenses, Fees And Permits	405,854	316,278	381,134	381,517
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>9,334,958</b>	<b>7,788,460</b>	<b>8,446,979</b>	<b>10,915,524</b>
<b>INTERGOVERNMENTAL REVENUE</b>				
Fed Grant-Gen Gov	317,837	2,907,261	4,589,371	0
Oth Pub Safety Grants	87,873,330	1,613,000	4,483,557	0
Oth Phy Env Fed Gt	231,556	231,052	595,752	0
Urb Mass Tran Fed Gt	236,643	372,182	359,600	152,718
Oth Trans Fed Gt	832,806	1,142,790	1,529,751	1,156,074
CD Grant Entit Funds	4,786,959	16,749,659	22,008,208	19,012,359
Oth Econ Env Fed Gt	525,218	1,890,843	70,310,282	0
Oth Hum Ser Gt	280,702	627,341	408,283	408,283
Fed Grant - Cul/Rec	5,000	1,681,000	971,970	51,000
Oth Pub Safety State Gt	2,909	380,000	380,000	0
Landfill Grant	47,310	47,310	50,688	50,000
Aquatic Weed State	239,188	526,200	526,200	526,200
Oth Phys Env State Gt	1,078	0	421,495	66,495
Transportation State Grant	34,661	11,791,401	7,268,282	533,251
Oth Econ Env State Gt	2,115,879	3,134,157	2,030,000	2,030,000
Oth Hum Ser State Gt	1,765,785	1,708,999	1,779,009	1,300,000
Oth Cul/Rec State Gt	101,365	56,625	5,000	5,000
Oth State Grants	232,193	5,647,997	6,356,716	2,215,201
State Rev Share Pro	15,573,364	14,530,170	17,021,414	17,517,735
Ins Agent County Lic	158,948	94,590	94,590	94,590
Mobile Home Licenses	213,732	305,000	305,000	305,000
Alcholic Bev Lic	181,581	157,500	157,500	157,500
Racing Tax	446,500	424,175	424,175	424,175
Sales Tax Non-Co Wide	38,109,240	33,568,615	40,126,823	40,944,959
Phosphate Sever Tax	53,930	0	0	0
Firefighter Sup Comp	69,707	59,000	59,000	59,000
Motor Fuel Tax Rebate	436,852	200,000	191,899	193,819
Constitution Gas Tax	6,925,245	7,116,108	8,389,024	8,389,024
County Gas Tax	3,016,220	3,126,143	3,653,753	3,653,753
Reimbursements-Grts from Local Units	0	861,250	560,000	0
Municipality/LAMTD Tax Increment (CRA)	511,860	573,622	604,766	629,423
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>165,327,598</b>	<b>111,523,990</b>	<b>195,662,108</b>	<b>99,875,559</b>
<b>CHARGES FOR SERVICES</b>				
School Impact Admin Fees	398,159	367,000	375,000	375,000
Art V Recording Fee-I.T.	1,479,048	950,000	950,000	950,000
Earned Fees Sheriff	375,230	560,000	410,000	450,000
Super Of Elec Fees	7,585	0	0	0
Zoning/Land Use Fees	1,235,539	970,000	1,348,850	1,348,850
False Fire Alarm Charge:Ord 97-36, 98-01	2,025	0	0	0
911 Fees	3,111,322	2,458,974	2,458,974	2,458,974
BOCC Emer Radio Fees	2,698,542	3,171,936	3,296,681	3,575,280

## REVENUES BY CHARACTER AND OBJECT

	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Adopted	FY 22/23 Plan
Municipal Emer Radio Fees	219,142	240,240	264,264	288,288
Ambulance Fees	24,810,990	22,211,525	23,320,940	24,486,987
Water Resources Div. Fees	0	669	669	669
Lake/River Boating Fees	346,373	305,961	310,579	310,579
Reim Welfare Serv	687,887	568,353	823,941	838,424
Fees,Outside Agencies-Drug Ct(Adult \$30)	28,675	81,724	523	523
Other Human Svrs Fees	197,044	28,000	28,000	28,000
Program Fees(\$1500 Adult)	2,865	2,864	532	532
Drug Ct Testing Fees(Adult \$30/Juv \$10)	414,371	844,892	149,625	149,625
Sassi Drug Test Fees	250	713	0	0
DUI Court Fees, established 10/2006	58,870	61,646	38,950	38,950
DUI Surcharge Fees	32,104	36,571	29,450	29,450
Camping Fees	145,401	130,251	132,380	135,027
Other Parks/Rec Fees	397,802	335,349	400,955	408,974
Summer Rec General	(22)	50,522	40,414	41,222
ATV Park Fees	72,381	27,388	35,938	36,657
Parks-Gun Range Fees	37,020	0	0	0
Fire Review And Inspection	623,626	292,910	292,910	292,910
Ct Costs, \$50 Felony, F.S. 775.083	69,497	57,000	57,000	57,000
Co. Alcohol & Drug Abuse Assess (F.S. 938.23)	21,639	25,004	22,000	22,400
Fees-Education Classes	4,655	9,624	4,422	4,422
Cost Of Supervision Probation	849,873	775,000	846,093	906,250
Court Innovations/Local Requirements	137,382	140,831	142,943	145,088
Legal Aid	137,382	140,831	142,943	145,088
Law Library	137,382	140,831	142,943	145,088
Juvenile Alternative Programs	137,382	128,748	142,943	148,088
\$15 Ord-Ct Facilities	1,453,625	2,107,200	2,001,840	2,001,840
Sub Reg & Insp	426,408	450,000	450,000	450,000
Variance Fees	8	0	0	0
Other Eng Review Fees	26,075	90,000	20,000	20,000
False Secur Alarm Charges:Ord97-36,98-01	188,781	150,000	150,000	150,000
Fees Other	1,036,358	1,172,374	1,157,605	1,164,207
<b>TOTAL CHARGES FOR SERVICES</b>	<b>42,008,676</b>	<b>39,084,931</b>	<b>39,990,307</b>	<b>41,604,392</b>

### **FINES & FORFEITURES**

DSlosberg \$5 Traffic Fine (FS 318.1215)Count Amend Ord 07-014	239,007	500,000	500,000	500,000
Ct Costs-\$20 Crim Traf/Mm,F.S.775.083	143,635	168,826	168,826	168,826
Teen Ct \$3/Case	168,501	215,960	215,960	215,960
Dom. Violence Surcharge FS 988.08, 07/01	64,594	58,425	0	0
Code Enforce Fines	360,043	380,000	655,916	655,916
Bad Check Service Fee	2,461	0	0	0
Court Fines	558,364	689,235	656,150	656,150
Confiscated Property, est 05/10/10(formerly 3590001)	204,114	0	0	0
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>1,740,719</b>	<b>2,012,446</b>	<b>2,196,852</b>	<b>2,196,852</b>

### **MISCELLANEOUS REVENUES**

Interest Revenue On Interfund Loans	0	800,000	800,000	800,000
Interest Other	8,681	28,000	28,000	28,000
Int-Bank Accounts	(3,283)	0	0	0
Interest-Grants Only	(2,870)	154,000	50,000	50,000
Clerk Reg Of Court	0	5,000	5,000	5,000
Interest Tax Collect	201,737	25,693	22,789	22,798
Interest Sheriff	254,127	267,840	287,117	271,555
Pooled Investment Earnings	19,266,843	13,188,228	12,808,779	11,495,092
Treas. Fund-Bond and Agency Earning	1,159,919	298,695	122,130	12,281
Net Increase(Decrease) in Fair Value of Investments	4,530,330	0	0	0
Rents	388,336	269,569	328,499	328,499
Parking Garage Fees	167,960	223,250	190,000	220,000

## REVENUES BY CHARACTER AND OBJECT

	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Adopted	FY 22/23 Plan
Concessions	264	950	950	950
Scrap Sales	104,487	68,300	58,300	58,300
Surplus Land Sales	180,040	20,000	30,000	30,000
Surplus Furn/Equip/Mach Sale	804,700	700,000	738,000	738,000
Insurance/Legal Proceeds	1,360,377	357,100	317,100	317,100
Sales-Historical Museum, Outpost 27, & OHV Park	18,962	83,125	52,375	52,375
Refunds	73,409	0	0	0
Grants Program Income	880,867	380,000	425,000	425,000
Reimb Loc Gov Agency	1,865,999	5,040,685	644,200	71,200
Reimb Other	4,492,244	1,432,194	806,109	815,129
Reimb Dot (Kunde)	(10)	0	0	0
Rev From Other Co. Dept.	13,216	0	0	0
Returned Checks	1,427,204	(2,000)	(2,000)	(2,000)
Signs Individ/Other	68,758	0	0	0
Signal Maintenance	1,195,865	1,184,025	1,184,025	1,184,025
\$2.50 For CJ Educ/Trng-FS 318.18(11)C	(14,579)	0	0	0
Rebates,Pcard Annual, Drug,Etc.	2,929,053	3,804,435	5,093,776	5,103,808
Other Miscellaneous Revenues	2,485,609	3,809,495	5,652,380	5,685,878
Unidentified Revenue	7,746	0	0	0
Interest Subsidy Payments	402,272	858,141	382,158	382,158
Flex Premiums only	40	0	0	0
Sales/Fees - subject to Sales	113	0	8,883	8,883
Other Cont/Donation	146,823	13,500	11,942	12,500
Donations	23,957	64,693	62,748	63,033
Assess Collections Capital(Road/Sew)	19,920	19,316	19,316	19,316
Assess Collections, Other (E.G., Lazy S Utilities)	130,965	139,650	139,650	139,650
Assess Collections Operating	9,855,235	11,136,784	12,129,864	10,850,505
Assessment Collections-Bldg. D	302,159	237,992	239,182	240,379
Polk Co Fire Srv Assess	40,709,323	46,090,892	49,465,534	51,918,371
Polk Co Fire Srv Bldg Dept	1,700,482	950,405	964,662	979,131
Correctional Impact Fees	1,257,804	811,302	1,223,999	1,248,479
Law Enforcement Impact Fees	1,165,430	807,500	1,124,214	1,146,699
Fire Rescue Impact Fees	1,068,824	742,304	757,150	772,293
Municipality Impact Fee Receipts - EMS	264,193	0	0	0
Municipality Impact Fee Receipts - Correctional	689,721	548,376	668,339	668,339
Co Rd Trans Impact Fees	21,596,996	9,116,855	15,479,782	15,789,378
Libraries-Impact Fees	497,853	162,699	162,699	165,953
Parks-Impact Fees	1,162,298	179,941	183,540	197,065
School Impact Fees	250,000	250,000	250,000	250,000
EMS Impact Fees	426,952	472,595	482,046	491,688
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>125,537,351</b>	<b>104,741,529</b>	<b>113,398,237</b>	<b>113,056,810</b>

### OTHER SOURCES

Interfund Transfers-PILOT	2,075,471	2,070,000	2,398,755	2,581,055
Interfund Transfers-Budgeted	238,215,972	74,319,565	128,922,830	38,446,463
Interfund Transfers-Unbudgeted	3,269,115	0	0	0
Tf-In, Grt Carry-Fwd	1,607,169	0	0	0
Interfund Transfers-CRA	784,487	845,577	911,199	953,476
Debt Proceeds	27,182,100	0	0	0
Beg.Fund Balance	0	359,794,719	361,902,595	313,456,958
Budgeted Cash Balance Forward	0	416,479,076	569,206,210	444,707,152
I/D Reimburse-Cost Plan	9,162,139	12,473,296	15,387,242	15,376,832
InKind Rev(Cash Outlay Req'D)	726,801	349,955	301,219	180,531
Overage & Shortage	(10,579)	0	0	0
Grt Carry-Fwd, adj to/from deferred funds acct.	36,994	0	0	0
Transfer From The Constitutional Fee Officers	19,176,171	10,031,154	10,461,243	10,590,259
<b>TOTAL OTHER SOURCES</b>	<b>302,225,840</b>	<b>876,363,342</b>	<b>1,089,491,293</b>	<b>826,292,726</b>

## REVENUES BY CHARACTER AND OBJECT

	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Adopted	FY 22/23 Plan
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Funds Revenues	17,824,086	19,909,877	20,463,488	20,999,186
I.T. Revenues	10,577,952	12,296,486	12,910,682	13,125,767
Health Insurance Funds Revenues	62,468,922	66,113,443	67,983,108	71,193,136
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>90,870,960</b>	<b>98,319,806</b>	<b>101,357,278</b>	<b>105,318,089</b>
<b>ENTERPRISE FUNDS</b>				
Solid Waste Funds Revenues	36,494,211	36,556,511	35,661,884	35,592,549
Utilities Revenues	92,402,407	87,247,969	91,892,134	93,543,959
Rohr Home/Hospital Revenues	5,070,392	5,406,044	5,130,950	5,265,869
<b>TOTAL ENTERPRISE FUNDS</b>	<b>133,967,010</b>	<b>129,210,524</b>	<b>132,684,968</b>	<b>134,402,377</b>
<b>GRAND TOTAL</b>	<b>1,278,079,723</b>	<b>1,779,123,645</b>	<b>2,132,844,075</b>	<b>1,798,222,417</b>

## EXPENDITURES BY CHARACTER AND OBJECT

		FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Adopted	FY 22/23 Plan
<b>Personal Services</b>					
5111000	Executive Salaries	232,508	233,109	233,109	241,268
5112000	Regular Salaries And Wages	91,467,865	104,558,245	109,849,811	113,676,498
5113000	Other Salaries And Wages	342,270	1,635,136	1,514,195	1,521,989
5114000	Overtime	14,017,032	11,399,396	11,745,570	12,003,477
5115000	Special Pay	2,616,851	1,841,497	2,448,398	2,448,353
5116000	Payroll Tuition Reimb	60,974	96,302	88,870	88,870
5121000	Fica Taxes	7,881,350	8,939,647	9,393,181	9,733,185
5122000	Retirement Contributions	17,189,240	18,365,765	20,579,466	21,294,906
5123000	Life And Health Insurance	22,530,647	30,579,897	31,822,669	34,174,910
5124000	Workers' Compensation	2,526,421	3,705,107	3,685,155	3,686,688
5125000	Unemployment Compensation	7,913	38,765	20,338	20,410
5129000	Payroll Adjustments	(177,467)	2,669	777,360	1,990,111
5334993	Contracted BoCC Position personnel costs	1,636,757	410,711	508,646	463,509
<b>Total : Personal Services</b>		<b>160,332,361</b>	<b>181,806,246</b>	<b>192,666,768</b>	<b>201,344,174</b>
<b>Operating Expense</b>					
5331000	Professional Services	36,692,662	41,294,624	60,238,247	43,559,319
5332000	Accounting And Auditing	0	32,507	86,000	9,660
5334000	Other Contractual Services	65,565,349	85,735,688	81,636,918	81,598,992
5340000	Travel And Per Diem	472,600	657,555	610,104	583,954
5341000	Communications And Freight Services	3,294,079	3,500,806	3,559,207	3,540,871
5343000	Utility Services	16,207,923	18,438,162	18,167,424	18,129,571
5344000	Rentals And Leases	2,297,286	2,429,243	2,665,465	2,665,544
5345000	Insurance	60,591,943	67,456,959	73,993,414	76,090,713
5346000	Repair And Maintenance Services	31,814,676	30,063,415	29,870,258	30,211,236
5347000	Printing And Binding	893,465	863,050	837,507	833,803
5348000	Promotional Activities	4,544,010	7,687,919	9,284,451	9,328,571
5349000	Other Current Charges And Obligations	12,664,870	25,039,221	20,930,355	18,531,608
5351000	Office Supplies	3,545,433	1,997,039	2,245,768	2,219,411
5352000	Operating Supplies	17,141,305	22,547,123	24,087,120	23,815,223
5353000	Road Materials And Supplies	15,423,449	790,000	637,000	638,300
5354000	Books, Publications, Subscriptions And Memberships	1,296,115	1,824,889	1,817,424	1,816,428
5355000	Training	22,735	329,380	334,050	332,800
<b>Total : Operating Expenses</b>		<b>272,467,900</b>	<b>310,687,580</b>	<b>331,000,712</b>	<b>313,906,004</b>
<b>Capital Expenses</b>					
5661000	Land	13,728,529	30,709,427	26,942,896	59,655,857
5662000	Buildings	50,683,503	124,280,597	173,230,689	68,040,167
5663000	Infrastructure	20,264,037	124,917,501	165,991,316	98,241,570
5664000	Machinery And Equipment	19,441,433	35,512,335	33,912,589	18,844,987
5665000	Construction In Progress	0	6,370,316	6,107,491	0
5668000	Intangible Assets	739,492	1,290,820	311,879	3,000
<b>Total : Capital Expenses</b>		<b>104,856,994</b>	<b>323,080,996</b>	<b>406,496,860</b>	<b>244,785,581</b>
<b>Debt Services</b>					
5771010	Principal	21,675,383	10,985,310	18,017,338	17,625,044
5772010	Interest	10,659,536	11,804,573	7,730,357	7,188,278
5773010	Other Debt Service	(606,902)	10,501	10,900	10,898
<b>Total : Debt Services</b>		<b>31,728,017</b>	<b>22,800,384</b>	<b>25,758,595</b>	<b>24,824,220</b>
<b>Grants and Aids</b>					
5881000	Aids To Government Agencies	21,420,788	21,621,423	23,556,899	24,584,220
5882001	Aids To Private Organizations	47,482,316	31,155,085	30,135,588	30,849,628
5883000	Other Grants And Aids	57,977,436	32,731,447	11,167,383	7,345,900
<b>Total : Grants and Aids</b>		<b>126,880,540</b>	<b>85,507,955</b>	<b>64,859,870</b>	<b>62,779,748</b>
<b>Other Uses</b>					
Transfers		247,301,892	77,744,038	131,245,263	45,668,149
5991030	Indirect Expense	9,162,140	12,473,296	15,387,242	15,376,832
5991040	InKind Expense	714,263	343,310	294,574	173,886

### EXPENDITURES BY CHARACTER AND OBJECT

	FY 19/20 Actual	FY 20/21 Budget	FY 21/22 Adopted	FY 22/23 Plan
Reserves	0	529,421,385	719,304,406	636,060,547
5999020 Refunds	131,632	208,000	208,000	208,000
Other Uses - All Other	272,695	0	0	0
<b>Total : Other Uses</b>	<b>257,582,622</b>	<b>620,190,029</b>	<b>866,439,485</b>	<b>697,487,414</b>
<b>Constitutional Officers</b>				
Constitutional Officers (Excludes Reserves)	218,594,879	235,050,455	245,621,785	253,095,276
<b>GRAND TOTAL</b>	<b>1,172,443,313</b>	<b>1,779,123,645</b>	<b>2,132,844,075</b>	<b>1,798,222,417</b>

## EXPENDITURES BY FUNCTION AND PROGRAM

	Actuals FY 19/20	Budget FY 20/21	Budget FY 21/22	Plan FY 22/23
<b>Program Name/Function Name</b>				
<b>General Government Services</b>				
Legislative	609,878	652,080	671,648	693,047
Executive	4,118,250	4,994,015	5,808,408	5,380,808
Financial And Administrative	105,809,165	124,380,960	130,970,518	130,175,306
Legal Counsel	1,432,627	1,520,801	1,595,400	1,627,489
Comprehensive Planning	3,567,364	4,102,839	4,232,745	4,364,360
Other General Government Services	96,305,285	125,125,880	177,710,220	102,235,478
<b>Total Function :</b>	<b>211,842,569</b>	<b>260,776,575</b>	<b>320,988,939</b>	<b>244,476,488</b>
<b>Public Safety</b>				
Law Enforcement	178,598,011	191,018,899	209,316,265	204,067,258
Fire Control	50,988,573	64,277,506	75,797,038	62,061,596
Detention And/Or Correction	8,091,219	4,347,077	9,195,660	2,050,000
Protective Inspections	12,116,347	14,614,172	16,471,886	15,512,776
Emergency And Disaster Relief Services	95,235,964	51,189,507	52,541,776	5,934,112
Ambulance And Rescue Services	36,121,410	57,416,600	65,312,773	55,163,958
Medical Examiners	1,728,291	1,692,518	1,638,986	1,685,523
Other Public Safety	21,738,285	12,825,556	17,010,329	12,410,192
<b>Total Function :</b>	<b>404,618,100</b>	<b>397,381,835</b>	<b>447,284,713</b>	<b>358,885,415</b>
<b>Physical Environment</b>				
Garbage/Solid Waste Control Services	30,921,308	59,883,325	64,587,597	45,861,656
Water/Sewer Combination Services	279,754,887	152,997,778	160,091,057	142,917,194
Conservation And Resource Management	7,220,472	7,566,270	10,585,257	7,304,739
Flood Control/Stormwater Management	6,888,716	16,464,112	29,180,319	36,273,257
Other Physical Environment	5,298,753	5,923,712	5,676,717	5,610,816
<b>Total Function :</b>	<b>330,084,136</b>	<b>242,835,197</b>	<b>270,120,947</b>	<b>237,967,662</b>
<b>Transportation</b>				
Road And Street Facilities	81,923,269	166,745,054	190,800,966	155,459,455
Transit Systems	2,324,343	2,311,963	3,030,663	3,030,689
Other Transportation Services	16,925,740	3,684,414	4,020,438	3,420,692
<b>Total Function :</b>	<b>101,173,352</b>	<b>172,741,431</b>	<b>197,852,067</b>	<b>161,910,836</b>
<b>Economic Environment</b>				
Industry Development	14,992,523	16,687,021	17,938,846	17,114,658
Veterans Services	385,123	500,763	507,348	522,944
Housing And Urban Development	10,799,496	23,917,159	26,378,208	24,217,420
Other Economic Environment	22,136	97,256	85,711	92,573
<b>Total Function :</b>	<b>26,199,278</b>	<b>41,202,199</b>	<b>44,910,113</b>	<b>41,947,595</b>
<b>Human Services</b>				
Hospitals	39,617,492	47,673,119	50,059,332	50,616,939
Health	8,054,874	8,575,362	8,369,495	8,501,897
Mental Health	1,462,374	1,072,099	892,458	379,886
Public Assistance	16,513,554	22,375,074	18,949,365	16,034,480
Other Human Services	3,645,965	6,283,100	4,807,483	4,629,661
<b>Total Function :</b>	<b>69,294,259</b>	<b>85,978,754</b>	<b>83,078,133</b>	<b>80,162,863</b>

## EXPENDITURES BY FUNCTION AND PROGRAM

	Actuals FY 19/20	Budget FY 20/21	Budget FY 21/22	Plan FY 22/23
<b>Culture/Recreation</b>				
Libraries	4,580,741	5,745,144	6,174,078	6,334,254
Parks And Recreation	12,291,334	28,504,423	27,674,973	15,280,534
Other Culture/Recreation	530,505	699,119	858,314	826,184
<b>Total Function :</b>	<b>17,402,580</b>	<b>34,948,686</b>	<b>34,707,365</b>	<b>22,440,972</b>
<b>Court Related</b>				
General Administration-Court Related	4,722,473	5,875,725	6,162,584	5,826,070
Circuit Court-Criminal	1,242,971	1,343,361	1,424,051	1,465,470
Circuit Court-Juvenile	244,925	345,827	281,482	274,105
General Operations-Courts	2,848,236	2,738,000	2,738,000	2,738,000
County Court-Criminal	2,770,434	3,534,670	3,991,275	4,066,394
<b>Total Function :</b>	<b>11,829,039</b>	<b>13,837,583</b>	<b>14,597,392</b>	<b>14,370,039</b>
Reserves and Contingencies	0	529,421,385	719,304,406	636,060,547
<b>Grand Total :</b>	<b><u>1,172,443,313</u></b>	<b><u>1,779,123,645</u></b>	<b><u>2,132,844,075</u></b>	<b><u>1,798,222,417</u></b>

## RESERVES BY FUND

		Actuals FY 19/20	Budget FY 20/21	Budget FY 21/22	Plan FY 22/23
<b>00100 General Fund</b>					
5998010	Reserves - Environmental Lands Management	0	385,607	360,813	234,349
5998010	Reserves - History Center	0	42,187	57,737	3,549
5998010	Reserves - Mitigation Match	0	2,627,538	2,056,986	2,056,986
5998010	Reserves - State Attorney Computer Project	0	50,000	100,000	150,000
5998020	Reserves - Contingencies	0	7,788,700	7,788,700	7,788,700
5998020	Reserves - Contingencies Environmental Land Management	0	0	117,604	107,638
5998020	Reserves - Tax Collector	0	1,257,339	1,776,937	1,776,937
5998140	Reserves - Future Capital Expansion	0	0	0	5,700,000
5998140	Reserves - Road MSBU & Assessment	0	25,478	25,478	25,478
5998170	Reserves - Economic Development	0	1,278,915	1,540,131	1,540,631
5998180	Reserves - Economic Development Incubator	0	585,187	585,187	585,187
5998210	Reserves - Aircraft for Sheriff	0	480,000	601,954	601,954
5998250	Reserves - Self-Insurance Claims	0	5,815,000	5,815,000	5,815,000
5998290	Reserves - Matching Funds	0	1,000,000	0	0
5998300	Reserves - Budget Stabilization	0	27,538,414	31,789,546	41,669,805
	<b>Total Funds :</b>	<b>0</b>	<b>48,874,365</b>	<b>52,616,073</b>	<b>68,056,214</b>
<b>10100 County Transportation Trust Fund</b>					
5998020	Reserves - Contingencies	0	5,255,144	4,537,396	6,044,732
5998300	Reserves - Budget Stabilization	0	48,336,368	91,716,603	88,526,024
	<b>Total Funds:</b>	<b>0</b>	<b>53,591,512</b>	<b>96,253,999</b>	<b>94,570,756</b>
<b>10150 Special Revenue Grants</b>					
5998020	Reserves - Contingencies	0	2,000,000	2,000,000	2,000,000
5998290	Reserves - Matching Funds	0	200,000	200,000	200,000
	<b>Total Funds:</b>	<b>0</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>
<b>12160 Tourism Tax Funds</b>					
5998010	Reserves - Cash Balance Forward	0	100,000	100,000	100,000
5998020	Reserves - Contingencies	0	300,000	300,000	300,000
5998080	Reserves - Debt Service	0	3,713,206	4,950,650	5,339,651
	<b>Total Funds:</b>	<b>0</b>	<b>4,113,206</b>	<b>5,350,650</b>	<b>5,739,651</b>
<b>12180 Lake And River Enhancement Trust Funds</b>					
5998010	Reserves - Cash Balance Forward	0	50,000	50,000	50,000
5998140	Reserves - Future Capital Expansion	0	1,103,240	768,344	644,733
	<b>Total Funds:</b>	<b>0</b>	<b>1,153,240</b>	<b>818,344</b>	<b>694,733</b>
<b>12190 Fire Rescue Funds</b>					
5998020	Reserves - Contingencies	0	540,082	1,035,718	521,302
	<b>Total Funds:</b>	<b>0</b>	<b>540,082</b>	<b>1,035,718</b>	<b>521,302</b>
<b>12240 Impact Fees</b>					
5998010	Reserves - Cash Balance Forward	0	0	4,021	4,021
5998140	Reserves - Future Capital Expansion	0	44,705,381	47,095,891	37,348,857
	<b>Total Funds:</b>	<b>0</b>	<b>44,705,381</b>	<b>47,099,912</b>	<b>37,352,878</b>
<b>14350 Emergency 911 Funds</b>					
5998010	Reserves - Cash Balance Forward	0	958,318	1,113,818	988,583
5998020	Reserves - Contingencies	0	479,399	557,188	494,539
5998170	Reserves - Service Improvements	0	664,550	666,261	597,053
	<b>Total Funds:</b>	<b>0</b>	<b>2,102,267</b>	<b>2,337,267</b>	<b>2,080,175</b>
<b>14370 Hazardous Waste Funds</b>					
5998140	Reserves - Future Capital Expansion	0	47,343	59,743	70,077
	<b>Total Funds:</b>	<b>0</b>	<b>47,343</b>	<b>59,743</b>	<b>70,077</b>
<b>14390 Radio Communications Funds</b>					
5998010	Reserves - Cash Balance Forward	0	0	0	297,170
5998020	Reserves - Contingencies	0	89,567	240,611	490,977
	<b>Total Funds:</b>	<b>0</b>	<b>89,567</b>	<b>240,611</b>	<b>788,147</b>

## RESERVES BY FUND

		Actuals FY 19/20	Budget FY 20/21	Budget FY 21/22	Plan FY 22/23
<b>14490</b>	<b>Indigent Health Care Funds</b>				
5998020	Reserves - Contingencies	0	8,493,739	10,030,326	7,963,708
5998200	Health Care Fluctuation Margin 3% (Actuary)	0	1,812,000	2,455,000	2,455,000
5998320	Reserves - Future Plan Changes	0	8,306,590	19,441,280	15,374,680
5998330	Reserves - Health Plans Statutory Reserves	0	2,362,016	2,749,372	2,818,106
	<b>Total Funds:</b>	<b>0</b>	<b>20,974,345</b>	<b>34,675,978</b>	<b>28,611,494</b>
<b>14500</b>	<b>Coronavirus Local Fiscal Recovery Funds American Rescue Plan</b>				
5998140	Reserves - Future Capital Expansion	0	0	48,205,000	1,900,000
	<b>Total Funds:</b>	<b>0</b>	<b>0</b>	<b>48,205,000</b>	<b>1,900,000</b>
<b>14930</b>	<b>Leisure Services MSTU Funds</b>				
5998010	Reserves - Cash Balance Forward	0	3,571,616	4,503,056	4,613,803
5998020	Reserves - Contingencies	0	750,000	1,000,000	1,000,000
5998140	Reserves - Future Capital Expansion	0	1,921,399	3,441,372	3,617,802
	<b>Total Funds:</b>	<b>0</b>	<b>6,243,015</b>	<b>8,944,428</b>	<b>9,231,605</b>
<b>14950</b>	<b>Libraries MSTU Funds</b>				
5998010	Reserves - Cash Balance Forward	0	990,740	1,076,869	820,984
5998020	Reserves - Contingencies	0	207,546	334,845	487,530
	<b>Total Funds:</b>	<b>0</b>	<b>1,198,286</b>	<b>1,411,714</b>	<b>1,308,514</b>
<b>14960</b>	<b>Rancho Bonito MSTU Fund</b>				
5998010	Reserves - Cash Balance Forward	0	10,024	5,603	7,460
5998020	Reserves - Contingencies	0	5,012	2,801	3,730
5998170	Reserves - Service Improvements	0	6,927	6,908	18,731
	<b>Total Funds:</b>	<b>0</b>	<b>21,963</b>	<b>15,312</b>	<b>29,921</b>
<b>14970</b>	<b>Transportation Millage Fund</b>				
5998140	Reserves - Future Capital Expansion	0	20,904,099	45,038,921	21,310,459
	<b>Total Funds:</b>	<b>0</b>	<b>20,904,099</b>	<b>45,038,921</b>	<b>21,310,459</b>
<b>14980</b>	<b>Emergency Medical Millage Fund</b>				
5998140	Reserves - Future Capital Expansion	0	5,314,473	6,433,449	2,721,797
	<b>Total Funds:</b>	<b>0</b>	<b>5,314,473</b>	<b>6,433,449</b>	<b>2,721,797</b>
<b>15010</b>	<b>Land Management Nonexpendable Trust Funds</b>				
5998010	Reserves - Cash Balance Forward	0	917,473	462,051	81,712
5998020	Reserves - Contingencies	0	4,000,000	4,000,000	3,000,000
5998150	Reserves - Nonexpendable Trust Fund	0	35,270,515	35,476,606	35,476,606
	<b>Total Funds:</b>	<b>0</b>	<b>40,187,988</b>	<b>39,938,657</b>	<b>38,558,318</b>
<b>15250</b>	<b>Eloise CRA Trust-Agency Funds</b>				
5998020	Reserves - Contingencies	0	65,000	65,000	65,000
5998140	Reserves - Future Capital Expansion	0	380,588	468,388	562,601
	<b>Total Funds:</b>	<b>0</b>	<b>445,588</b>	<b>533,388</b>	<b>627,601</b>
<b>15290</b>	<b>Harden Parkway CRA Funds</b>				
5998140	Reserves - Future Capital Expansion	0	145,639	51,763	70,126
	<b>Total Funds:</b>	<b>0</b>	<b>145,639</b>	<b>51,763</b>	<b>70,126</b>
<b>15310</b>	<b>Building Funds</b>				
5998020	Reserves - Contingencies	0	1,430,572	1,958,216	1,907,992
5998300	Reserves - Budget Stabilization	0	2,719,553	6,048,357	6,574,629
	<b>Total Funds:</b>	<b>0</b>	<b>4,150,125</b>	<b>8,006,573</b>	<b>8,482,621</b>
<b>18000</b>	<b>Stormwater MSTU</b>				
5998140	Reserves - Future Capital Expansion	0	3,270,750	2,412,154	71,228
	<b>Total Funds:</b>	<b>0</b>	<b>3,270,750</b>	<b>2,412,154</b>	<b>71,228</b>
<b>23500</b>	<b>Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)</b>				
5998080	Reserves - Debt Service	0	3,399,681	3,837,879	3,894,629
	<b>Total Funds:</b>	<b>0</b>	<b>3,399,681</b>	<b>3,837,879</b>	<b>3,894,629</b>
<b>23700</b>	<b>Public Fac Rev Note, S2015(Ref CFT 2006)</b>				
5998080	Reserves - Debt Service	0	1,836,021	1,800,273	1,805,299
	<b>Total Funds:</b>	<b>0</b>	<b>1,836,021</b>	<b>1,800,273</b>	<b>1,805,299</b>
<b>23800</b>	<b>Promissory Note 2020A</b>				
5998080	Reserves - Debt Service	0	1,935,891	2,167,287	2,398,239
	<b>Total Funds:</b>	<b>0</b>	<b>1,935,891</b>	<b>2,167,287</b>	<b>2,398,239</b>
<b>24000</b>	<b>Promissory Revenue Note, Series 2020 C</b>				
5998080	Reserves - Debt Service	0	5,086,680	5,070,448	5,328,570
	<b>Total Funds:</b>	<b>0</b>	<b>5,086,680</b>	<b>5,070,448</b>	<b>5,328,570</b>
<b>30200</b>	<b>Drainage and Water Quality Fund</b>				
5998140	Reserves - Future Capital Expansion	0	744,023	1,270,097	1,277,850
	<b>Total Funds:</b>	<b>0</b>	<b>744,023</b>	<b>1,270,097</b>	<b>1,277,850</b>

## RESERVES BY FUND

		Actuals FY 19/20	Budget FY 20/21	Budget FY 21/22	Plan FY 22/23
<b>30800</b>	<b>General Capital Improvement Funds</b>				
5998140	Reserves - Future Capital Expansion	0	11,636,057	7,057,907	7,616,857
<b>31200</b>	<b>Environmental Land Acquisition Funds</b>				
5998140	Reserves - Future Capital Expansion	0	11,636,057	7,057,907	7,616,857
<b>31900</b>	<b>Northeast Polk Roadway Fund</b>				
5998140	Reserves - Future Capital Expansion	0	1,258,750	1,063,363	541,714
<b>41010</b>	<b>Solid Waste Funds</b>				
5998010	Reserves - Cash Balance Forward	0	2,587	178,622	179,499
5998020	Reserves - Contingencies	0	6,722,719	7,054,026	3,681,913
5998090	Reserves - Renewal & Replacement	0	3,361,360	3,527,013	1,840,957
5998140	Reserves - Future Capital Expansion	0	13,226,634	14,864,131	16,525,526
5998170	Reserves - Service Improvements	0	14,626,371	44,375,270	47,239,744
5998230	Reserves - Carryforward Adjustment	0	500,000	500,000	500,000
		0	21,649,167	21,922,646	19,512,473
<b>41110</b>	<b>Landfill Closure Funds</b>				
5998010	Reserves - Cash Balance Forward	0	60,086,251	92,243,086	89,300,613
5998020	Reserves - Contingencies	0	10,000,000	10,000,000	10,000,000
5998110	Reserves - Landfill Closure	0	459,199	454,218	455,125
		0	66,678,652	73,225,211	79,001,040
<b>41210</b>	<b>Universal Solid Waste Collection Funds</b>				
5998010	Reserves - Cash Balance Forward	0	77,137,851	83,679,429	89,456,165
5998020	Reserves - Contingencies	0	5,792,797	6,689,865	6,327,066
5998230	Reserves - Carryforward Adjustment	0	2,896,398	3,344,932	3,163,533
		0	2,140,938	3,526,166	5,004,084
<b>42010</b>	<b>Utilities Operating Funds</b>				
5998080	Reserves - Debt Service	0	10,830,133	13,560,963	14,494,683
5998090	Reserves - Renewal & Replacement	0	326,108	373,240	373,240
5998120	Reserves - Salary Adjustments	0	1,000,000	1,000,000	1,000,000
5998140	Reserves - Future Capital Expansion	0	59,773	59,773	59,773
		0	6,420,312	15,750,691	9,668,820
<b>42110</b>	<b>Utilities Capital Expansion Funds</b>				
5998140	Reserves - Future Capital Expansion	0	7,806,193	17,183,704	11,101,833
<b>42432</b>	<b>Utilities Bonds</b>				
5998140	Reserves - Future Capital Expansion	0	46,470,574	47,181,063	40,424,926
<b>43111</b>	<b>Rohr Home Fund</b>				
5998010	Reserves - Cash Balance Forward	0	46,470,574	47,181,063	40,424,926
5998020	Reserves - Contingencies	0	7,165,007	287,060	287,060
<b>50100</b>	<b>Fleet Maintenance Funds</b>				
5998020	Reserves - Contingencies	0	7,165,007	287,060	287,060
5998170	Reserves - Service Improvements	0	98,064	0	0
		0	644,059	197,555	178,744
<b>Total Funds:</b>		0	742,123	197,555	178,744
<b>Total Funds:</b>		0	768,500	780,500	812,500
<b>Total Funds:</b>		0	641,909	1,459,178	1,830,127
<b>Total Funds:</b>		0	1,410,409	2,239,678	2,642,627

## RESERVES BY FUND

		Actuals FY 19/20	Budget FY 20/21	Budget FY 21/22	Plan FY 22/23
<b>50300</b>	<b>Employee Health Insurance Fund</b>				
5998020	Reserves - Contingencies	0	2,320,471	3,719,598	2,584,829
5998200	Health Care Fluctuation Margin 3% (Actuary)	0	1,729,282	1,912,255	1,963,574
5998330	Reserves - Health Plans Statutory Reserves	0	10,494,639	11,028,612	11,324,587
	<b>Total Funds:</b>	<b>0</b>	<b>14,544,392</b>	<b>16,660,465</b>	<b>15,872,990</b>
<b>51500</b>	<b>Fleet Replacement Funds</b>				
5998020	Reserves - Contingencies	0	500,000	500,000	500,000
5998140	Reserves - Future Capital Expansion	0	15,847,129	18,828,606	23,141,768
	<b>Total Funds:</b>	<b>0</b>	<b>16,347,129</b>	<b>19,328,606</b>	<b>23,641,768</b>
<b>52000</b>	<b>Information Technology Fund</b>				
5998020	Reserves - Contingencies	0	458,643	488,552	471,949
5998170	Reserves - Service Improvements	0	249,756	128,715	146,915
	<b>Total Funds:</b>	<b>0</b>	<b>708,399</b>	<b>617,267</b>	<b>618,864</b>
		<b>0</b>	<b>480,547,020</b>	<b>666,688,333</b>	<b>568,004,333</b>
	<b>Grand Total :</b>	<b>0</b>	<b>529,421,385</b>	<b>719,304,406</b>	<b>636,060,547</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 21/22 PROPOSED BUDGET VERSUS FY 21/22 ADOPTED BUDGET				
FUND GROUP   FUND DESCRIPTION		PROPOSED FY 21/22	ADOPTED FY 21/22	VARIANCE FY 21/22
<b>General Fund</b>				
00100	General Fund	491,016,518	492,857,137	1,840,619
<b>Special Revenue Funds</b>				
10100	County Transportation Trust Fund	179,376,470	179,400,490	24,020
10150	Special Revenue Grants	45,371,716	45,338,092	(33,624)
12160	Tourism Tax Funds	21,823,687	22,009,461	185,774
12180	Lake And River Enhancement Trust Funds	3,448,053	3,448,053	-
12190	Fire Rescue Funds	57,763,603	57,763,603	-
12240	Impact Fees	95,142,592	95,042,077	(100,515)
14350	Emergency 911 Funds	5,571,878	5,571,878	-
14370	Hazardous Waste Funds	213,660	213,660	-
14390	Radio Communications Funds	5,047,930	5,047,930	-
14400	Cares Act Coronavirus Relief Fund 2020	2,883,557	2,883,557	-
14490	Indigent Health Care Funds	100,303,260	100,303,260	-
14500	Coronavirus Local Fiscal Recovery Funds American Rescue Plan	140,921,788	140,379,601	(542,187)
14850	Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL	6,119,161	6,119,161	-
14930	Leisure Services MSTU Funds	26,983,585	28,357,084	1,373,499
14950	Libraries MSTU Funds	6,730,429	6,730,429	-
14960	Rancho Bonito MSTU Fund	36,836	36,836	-
14970	Transportation Millage Fund	90,949,690	106,954,989	16,005,299
14980	Emergency Medical Millage Fund	29,118,205	29,118,205	-
14990	Law Enforcement Trust Funds	995,348	995,348	-
15010	Land Management Nonexpendable Trust Funds	41,445,657	41,445,657	-
15250	Eloise CRA Trust-Agency Funds	699,634	699,634	-
15290	Harden Parkway CRA Funds	1,451,763	1,451,763	-
15310	Building Funds	19,582,163	19,582,163	-
15350	Affordable Housing Assistance Trust Funds	4,195,000	4,195,000	-
15550	Hurricane Irma Fund	2,000,000	2,000,000	-
16000	Street Lighting Districts	2,855,185	3,025,104	169,919
18000	Stormwater MSTU	10,296,353	10,296,353	-
<b>Debt Service Funds</b>				
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	9,251,954	9,251,954	-
23700	Public Fac Rev Note, S2015(Ref CFT 2006)	3,823,749	3,823,749	-
23800	Promissory Note 2020A	4,418,355	4,418,355	-
24000	Promissory Revenue Note, Series 2020 C	10,812,113	10,812,113	-
<b>Capital Funds</b>				
30200	Drainage and Water Quality Fund	7,440,487	7,440,487	-
30800	General Capital Improvement Funds	69,050,601	50,281,351	(18,769,250)
30900	2019 Capital Improvement Project Fund	8,897,717	8,897,717	-
31200	Environmental Land Acquisition Funds	3,030,415	3,030,415	-
31900	Northeast Polk Roadway Fund	3,621,532	3,621,532	-
<b>Enterprise Funds</b>				
41000	Solid Waste	260,117,361	260,117,361	-
42000	Utilities	207,587,884	207,587,884	-
43110	Rohr Home Fund	5,611,778	5,611,778	-
<b>Internal Service Funds</b>				
50100	Fleet Maintenance Funds	11,489,506	11,489,506	-
50300	Employee Health Insurance Fund	86,857,009	91,352,336	4,495,327
51500	Fleet Replacement Funds	29,232,584	29,232,584	-
52000	Information Technology Fund	14,041,049	14,608,428	567,379
<b>Grand Total</b>		<b>2,127,627,815</b>	<b>2,132,844,075</b>	<b>5,216,260</b>

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

(For budgetary purposes only)	GENERAL FUND				SPECIAL REVENUE FUNDS			
	Actuals FY 19/20	Adopted FY 20/21	Adopted FY 21/22	Plan FY 22/23	Actuals FY 19/20	Adopted FY 20/21	Adopted FY 21/22	Plan FY 22/23
<b>Financial Sources</b>								
Taxes	250,039,911	254,303,849	269,885,839	279,437,362	153,079,260	156,348,390	180,334,980	185,752,149
Licenses & Permits	507,801	391,467	456,502	456,502	8,827,153	7,396,993	7,990,477	10,459,022
Intergovernmental	45,537,413	40,516,250	49,565,702	50,880,159	110,596,248	58,736,424	135,836,640	39,270,977
Charges for Service	33,110,690	31,353,760	31,789,521	33,072,151	14,030,191	7,731,171	8,200,786	8,532,241
Fines & Forfeitures	1,096,090	1,423,571	1,666,402	1,666,402	5,659,448	588,875	530,450	530,450
Special Assessment/Impact Fees	418,072	19,316	19,316	19,316	75,138,290	62,923,054	73,554,569	76,420,000
Miscellaneous	27,273,682	7,136,534	8,726,764	8,772,986	19,239,207	10,269,337	5,427,613	4,677,258
All Other Revenues	(1,875,252)	33,306,236	36,549,240	34,830,146	16,522,655	19,717,452	69,509,670	4,905,637
Enterprise Funds	-	-	-	-	-	-	-	-
<b>Total Est. Financial Sources</b>	<b>356,108,407</b>	<b>368,450,983</b>	<b>398,659,286</b>	<b>409,135,024</b>	<b>403,092,452</b>	<b>323,711,696</b>	<b>481,385,185</b>	<b>330,547,734</b>
<b>Expenditures</b>								
General Government	93,516,679	127,771,204	155,719,408	120,450,467	14,834,888	5,009,468	12,385,648	5,897,045
Court-Related	11,295,222	13,837,583	14,597,392	14,370,039	-	-	-	-
Public Safety	221,902,414	240,514,486	251,308,456	257,532,964	160,411,678	136,551,073	177,640,615	94,462,190
Physical Environment	5,410,502	7,009,020	7,319,346	7,347,613	4,653,190	7,966,174	41,748,937	53,531,068
Transportation	2,196,382	2,462,022	2,895,697	2,895,723	82,207,939	168,278,269	192,932,894	156,965,639
Economic Environment	1,538,533	1,618,039	1,817,348	1,832,944	23,524,200	39,584,160	43,092,765	40,114,651
Human Services	4,643,539	6,915,495	5,602,834	5,345,283	57,059,480	67,373,463	68,618,166	69,260,196
Culture/Recreation	576,688	868,203	980,583	907,580	17,781,133	30,080,483	30,926,782	21,533,392
<b>Total Budget</b>	<b>341,079,959</b>	<b>400,996,052</b>	<b>440,241,064</b>	<b>410,682,613</b>	<b>360,472,508</b>	<b>454,843,090</b>	<b>567,345,807</b>	<b>441,764,181</b>
Reserves & Contingencies	-	48,874,365	52,616,073	68,056,214	-	211,398,869	351,063,581	256,941,403
<b>Total Use of Resources</b>	<b>341,079,959</b>	<b>449,870,417</b>	<b>492,857,137</b>	<b>478,738,827</b>	<b>360,472,508</b>	<b>666,241,959</b>	<b>918,409,388</b>	<b>698,705,584</b>
<b>Net Inc (Dec) in Fund Balance</b>	<b>15,028,448</b>	<b>(81,419,434)</b>	<b>(94,197,851)</b>	<b>(69,603,803)</b>	<b>42,619,944</b>	<b>(342,530,263)</b>	<b>(437,024,203)</b>	<b>(368,157,850)</b>
<b>Fund Balance - Oct. 1</b>	<b>104,771,743</b>	<b>81,419,434</b>	<b>94,197,851</b>	<b>69,603,803</b>	<b>315,730,650</b>	<b>342,530,263</b>	<b>437,024,203</b>	<b>368,157,850</b>
<b>Other Financing Sources (Uses)</b>	<b>(1,584)</b>	-	-	-	<b>(29,914)</b>	-	-	-
<b>Ending Fund Balance - Sept. 30</b>	<b>119,798,607</b>				<b>358,320,680</b>			

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

(For budgetary purposes only)	DEBT SERVICE FUNDS				CAPITAL PROJECTS FUNDS				TOTAL GOVERNMENTAL FUNDS			
	Actuals FY 19/20	Adopted FY 20/21	Adopted FY 21/22	Plan FY 22/23	Actuals FY 19/20	Adopted FY 20/21	Adopted FY 21/22	Plan FY 22/23	Actuals FY 19/20	Adopted FY 20/21	Adopted FY 21/22	Plan FY 22/23
<b>Financial Sources</b>												
Taxes	-	-	-	-	4,459,285	-	-	-	407,578,456	410,652,239	450,220,819	465,189,511
Licenses & Permits	-	-	-	-	-	-	-	-	9,334,954	7,788,460	8,446,979	10,915,524
Intergovernmental	6,571,892	6,395,000	6,395,000	6,395,000	2,903,429	3,561,250	3,260,000	2,700,000	165,608,982	109,208,924	195,057,342	99,246,136
Charges for Service	-	-	-	-	-	-	-	-	47,140,881	39,084,931	39,990,307	41,604,392
Fines & Forfeitures	-	-	-	-	-	-	-	-	6,755,538	2,012,446	2,196,852	2,196,852
Special Assessment/Impact Fees	-	-	-	-	-	-	-	-	75,556,362	62,942,370	73,573,885	76,439,316
Miscellaneous	5,902,077	9,706	44,795	49,723	35,491,052	1,019,505	529,856	132,639	87,906,018	18,435,082	14,729,028	13,632,606
All Other Revenues	-	-	-	-	-	-	-	-	14,647,403	53,023,688	106,058,910	39,735,783
Enterprise Funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Est. Financial Sources</b>	<b>12,473,969</b>	<b>6,404,706</b>	<b>6,439,795</b>	<b>6,444,723</b>	<b>42,853,766</b>	<b>4,580,755</b>	<b>3,789,856</b>	<b>2,832,639</b>	<b>814,528,594</b>	<b>703,148,140</b>	<b>890,274,122</b>	<b>748,960,120</b>
<b>Expenditures</b>												
General Government	320,092	1,263,605	7,992,733	7,994,437	6,686,876	26,101,219	38,016,247	3,725,913	115,358,535	160,145,496	214,114,036	138,067,862
Court-Related	-	-	-	-	533,719	-	-	-	11,828,941	13,837,583	14,597,392	14,370,039
Public Safety	11,967,100	5,396,000	5,414,075	5,393,250	7,638,373	13,518,065	11,304,914	-	401,919,565	395,979,624	445,668,060	357,388,404
Physical Environment	-	-	-	-	1,850,003	9,308,479	8,137,442	524,428	11,913,695	24,283,673	57,205,725	61,403,109
Transportation	11,622,866	2,001,140	2,023,476	2,049,474	-	-	-	-	96,027,187	172,741,431	197,852,067	161,910,836
Economic Environment	-	-	-	-	-	-	-	-	25,062,733	41,202,199	44,910,113	41,947,595
Human Services	-	-	-	-	1,636,912	5,991,329	3,442,910	-	63,339,931	80,280,287	77,663,910	74,605,479
Culture/Recreation	-	-	-	-	-	4,000,000	2,800,000	-	18,357,821	34,948,686	34,707,365	22,440,972
<b>Total Budget</b>	<b>23,910,058</b>	<b>8,660,745</b>	<b>15,430,284</b>	<b>15,437,161</b>	<b>18,345,883</b>	<b>58,919,092</b>	<b>63,701,513</b>	<b>4,250,341</b>	<b>743,808,408</b>	<b>923,418,979</b>	<b>1,086,718,668</b>	<b>872,134,296</b>
Reserves & Contingencies	-	12,258,273	12,875,887	13,426,737	-	13,641,417	9,569,989	9,615,920	-	286,172,924	426,125,530	348,040,274
<b>Total Use of Resources</b>	<b>23,910,058</b>	<b>20,919,018</b>	<b>28,306,171</b>	<b>28,863,898</b>	<b>18,345,883</b>	<b>72,560,509</b>	<b>73,271,502</b>	<b>13,866,261</b>	<b>1,558,337,002</b>	<b>1,626,567,119</b>	<b>1,976,992,790</b>	<b>1,621,094,416</b>
<b>Net Inc (Dec) in Fund Balance</b>	<b>(11,436,089)</b>	<b>(14,514,312)</b>	<b>(21,866,376)</b>	<b>(22,419,175)</b>	<b>24,507,883</b>	<b>(67,979,754)</b>	<b>(69,481,646)</b>	<b>(11,033,622)</b>	<b>(743,808,408)</b>	<b>(923,418,979)</b>	<b>(1,086,718,668)</b>	<b>(872,134,296)</b>
<b>Fund Balance - Oct. 1</b>	<b>17,609,156</b>	<b>14,514,312</b>	<b>21,866,376</b>	<b>22,419,175</b>	<b>31,454,786</b>	<b>67,979,754</b>	<b>69,481,646</b>	<b>11,033,622</b>	<b>469,566,335</b>	<b>506,443,763</b>	<b>622,570,076</b>	<b>471,214,450</b>
<b>Other Financing Sources (Uses)</b>	-	-	-	-	-	-	-	-	(31,498)	-	-	-
<b>Ending Fund Balance - Sept. 30</b>	<b>6,173,067</b>				<b>55,962,669</b>				<b>540,255,023</b>			

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

(For budgetary purposes only)	ENTERPRISE FUNDS				INTERNAL SERVICE FUNDS			
	Actuals FY 19/20	Adopted FY 20/21	Adopted FY 21/22	Plan FY 22/23	Actuals FY 19/20	Adopted FY 20/21	Adopted FY 21/22	Plan FY 22/23
<b>Financial Sources</b>								
Taxes	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	1,741,444	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	91	-	-	-
Special Assessment/Impact Fees	7,811,242	8,724,241	9,716,092	8,437,930	-	-	-	-
Miscellaneous	11,965,124	10,505,094	9,889,220	9,046,020	1,758,017	4,134,742	5,490,012	5,500,938
Internal Service Funds	-	-	-	-	90,870,950	98,319,806	101,357,278	105,318,089
Enterprise Funds	133,694,304	129,210,524	132,684,968	134,402,377	-	-	-	-
All Other Revenues	(1,107,074)	19,931,056	19,315,706	18,297,056	2,481,854	983,802	1,017,715	375,000
Non-Revenues	(4,171,874)	264,953,198	301,711,037	257,819,525	-	31,027,835	38,817,849	38,850,912
<b>Total Est. Financial Sources</b>	<b>148,191,722</b>	<b>435,065,557</b>	<b>473,317,023</b>	<b>428,002,908</b>	<b>95,110,912</b>	<b>134,466,185</b>	<b>146,682,854</b>	<b>150,044,939</b>
<b>Expenditures</b>								
General Government	613,622	577,434	654,718	636,947	88,992,699	100,053,645	106,220,185	105,771,679
Public Safety	3,699	-	-	-	1,041,756	1,402,211	1,616,653	1,497,011
Physical Environment	144,336,426	218,551,524	212,915,222	176,564,553	1,096,967	-	-	-
Transportation	-	-	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-	-	-
Human Services	6,868,883	5,698,467	5,414,223	5,557,384	-	-	-	-
Culture/Recreation	-	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>151,822,630</b>	<b>224,827,425</b>	<b>218,984,163</b>	<b>182,758,884</b>	<b>91,131,422</b>	<b>101,455,856</b>	<b>107,836,838</b>	<b>107,268,690</b>
Reserves & Contingencies	-	210,238,132	254,332,860	245,244,024	-	33,010,329	38,846,016	42,776,249
<b>Total Use of Resources</b>	<b>151,822,630</b>	<b>435,065,557</b>	<b>473,317,023</b>	<b>428,002,908</b>	<b>91,131,422</b>	<b>134,466,185</b>	<b>146,682,854</b>	<b>150,044,939</b>
Income (Loss) Before Contrib/Trans	(3,630,908)	-	-	-	3,979,490	-	-	-
Capital Contributions	14,514,812	-	-	-	(12,800)	-	-	-
Transfer of Capital Assets	283,260	-	-	-	(552,888)	-	-	-
Transfer In (Out) & Adjustments	(6,332,977)	-	-	-	2,290,756	-	-	-
<b>Change in Net Assets</b>	<b>4,834,187</b>	-	-	-	<b>5,704,558</b>	-	-	-
<b>Net Assets, Beginning of Year</b>					<b>50,564,331</b>			
<b>Net Assets, End of Year</b>					<b>56,268,889</b>			

## REVENUE SOURCES

### Taxes

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

**Adopted Operating Millage:**

General Fund	5.4490
Transportation	1.2000
Countywide Emergency Medical	0.2500
<b>Countywide Millage</b>	<b>6.8990</b>
Unincorporated area only	
Parks MSTU	0.5619
Libraries MSTU	0.2109
Stormwater MSTU	0.1000
<b>Unincorporated</b>	<b>0.8728</b>
Rancho Bonito Area	
Rancho Bonito MSTU	9.1272
<b>Total MSTU</b>	<b>10.0000</b>
<b>Total Millage</b>	<b>16.8990</b>

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

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

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

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

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

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

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

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

## **Licenses and Permits**

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

## **Intergovernmental Revenue**

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

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

State Revenue Sharing – Florida Revenue Sharing Act of 1972 created separate revenue sharing trust funds for municipalities and counties, identified the revenue sources appropriate for redistribution to municipalities and counties, and specified the formulas to be used for redistribution. The County Revenue Sharing Trust Fund includes 2.9% of net cigarette tax collections and 2.0810% of sales and use tax collections. Each county's share is determined by formula that is based on the county's total and unincorporated populations and its sales tax collections.

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

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

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

## **Charges for Services**

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

## **Fines and Forfeitures**

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

## **Miscellaneous Revenues**

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

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

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

## **Non-Revenues**

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

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

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

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

## **Estimating Revenues**

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

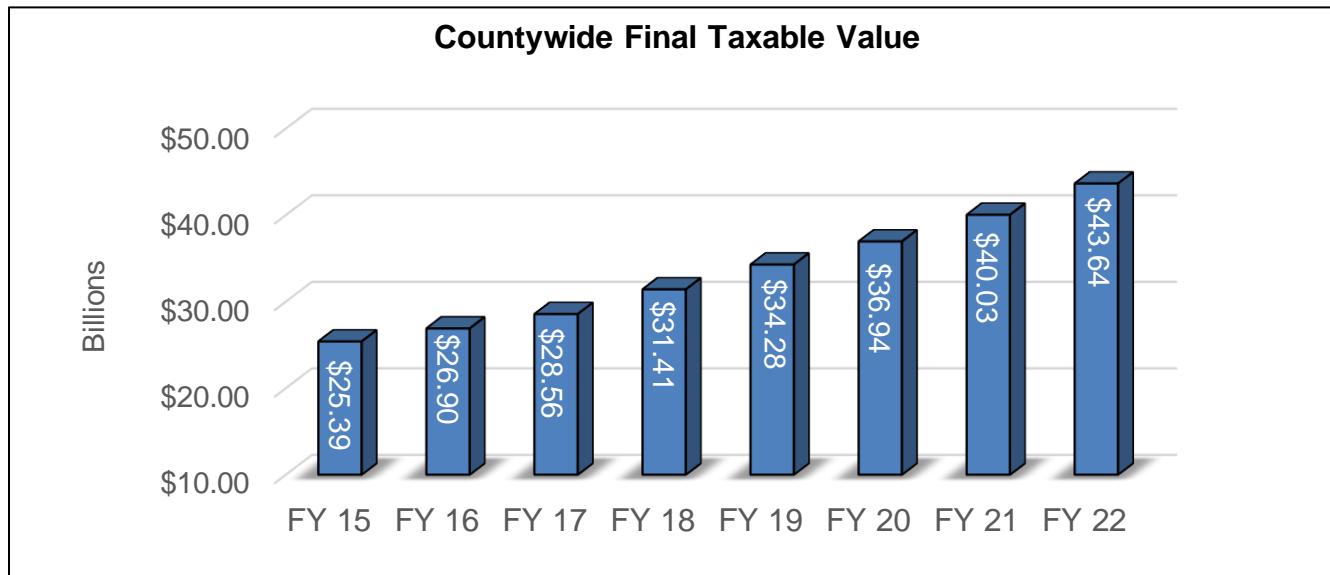
Understanding the composition of each revenue to be estimated is necessary in order to determine which factors to take into consideration. Upon understanding a revenue's composition and the factors that influence it, the effect of each factor upon the revenue needs to be quantified. Thus, all known data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

Sources of revenue estimates vary. The Polk County Property Appraiser's Office determines the taxable value of all non-exempt real and personal property located within the County. The Board of County Commissioners then sets the millage rate. Depending on County needs, this

rate can change each year but may not exceed 10 mills (the cap set by the Florida Constitution). Ad valorem taxes can then be estimated by determining the collectable portion of the product of the taxable property and millage rate. The State government contributes information that is used in estimating Polk County's share of gas tax receipts and State Revenue Sharing funds. Florida Statute requires that the County budget 95% of what 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 21/22 Revenue Projections**

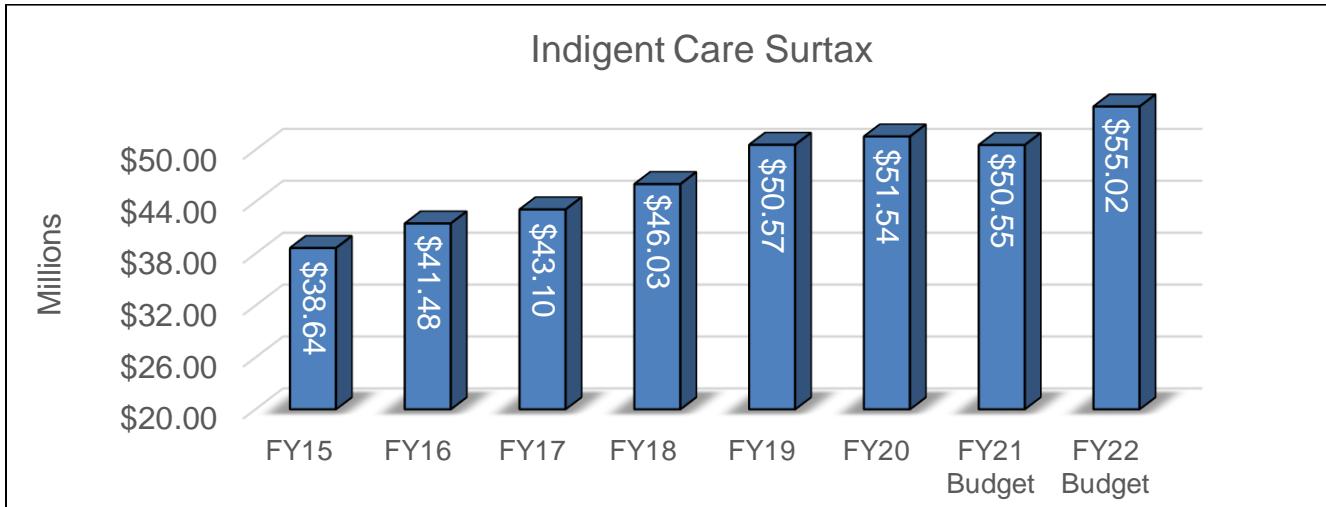


### **Ad Valorem**

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, and Emergency Medical Millage funds. Polk County also levies Parks, Library, and Stormwater MSTU assessments in the unincorporated area of the County. The Rancho Bonito MSTU is levied only in the Rancho Bonito area.

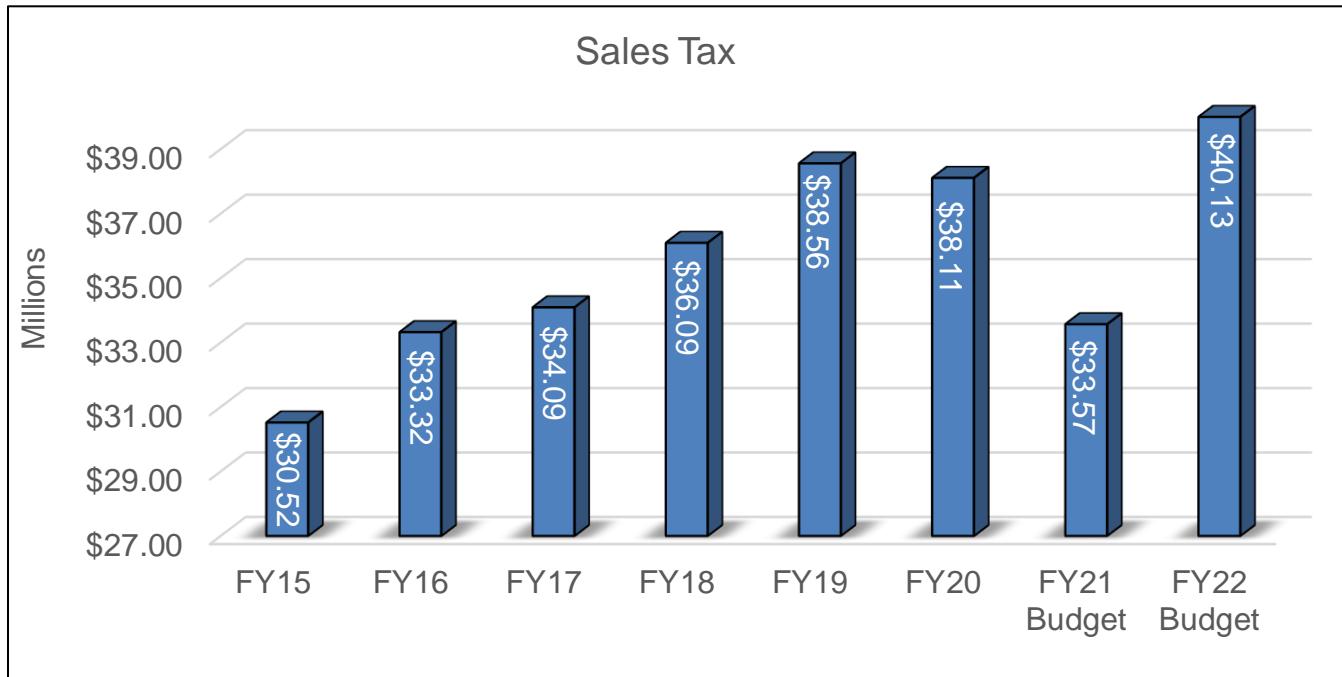
Polk County property values increased from FY 20/21 to FY 21/22 budget by approximately 9.03% Countywide and approximately 8.65% in the unincorporated area. The Board decided to shift 0.1000 mil from the general operating millage to the transportation millage. This increase to the Transportation Millage Fund provides \$4.1 million for capital capacity projects that were previously unfunded.

## Indigent Care Surtax



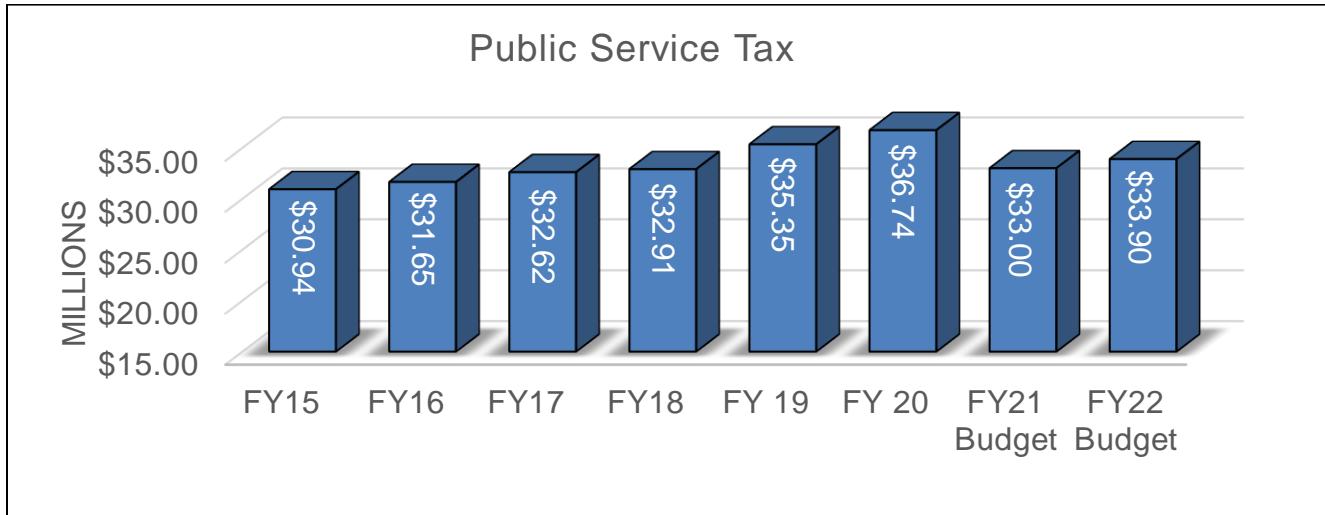
Polk County voters approved a referendum in March 2004 to impose a discretionary half-cent sales surtax to be used to provide access to health care services to qualified indigent residents of Polk County. In November 2016, residents voted on a referendum to extend the sales surtax through December 2044. This revenue source provides funding for the Indigent Health Care Fund. FY 21/22 budget includes 95% of the projected 2.3% of increase of the actuals from FY 20/21.

## Sales Tax



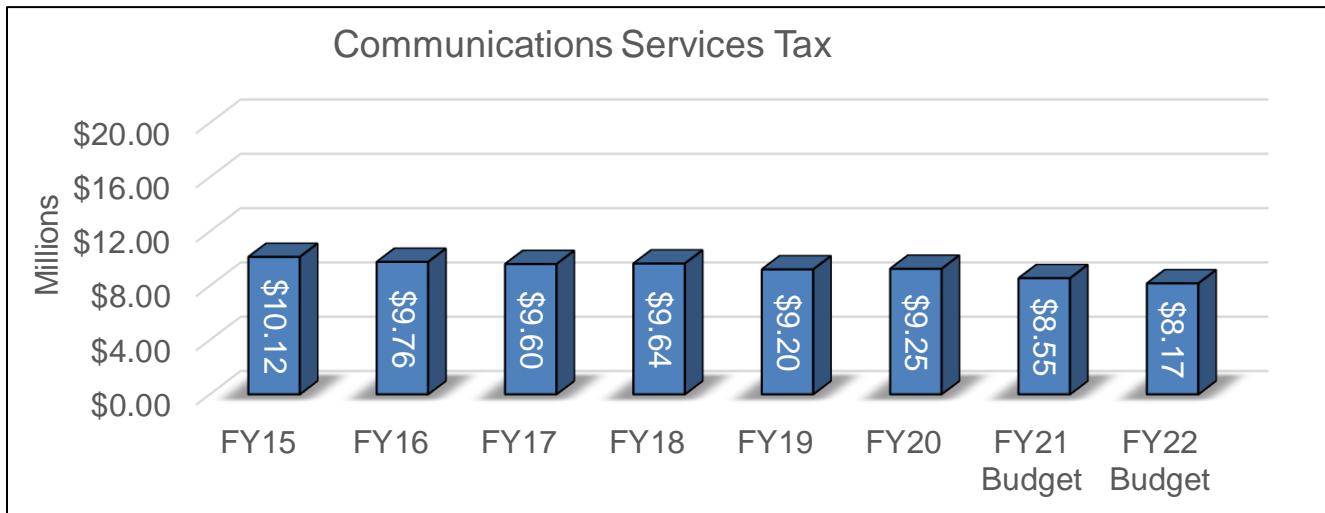
Since FY 14/15, Sales Tax Revenue average increase has been approximately 5% each year. The population was encouraged and mandated to stay home for much of FY 19/20 resulting in a conservative 12% decline. The FY 21/22 projection is optimistic as life normalizes and the economy stabilizes.

## Public Service Tax



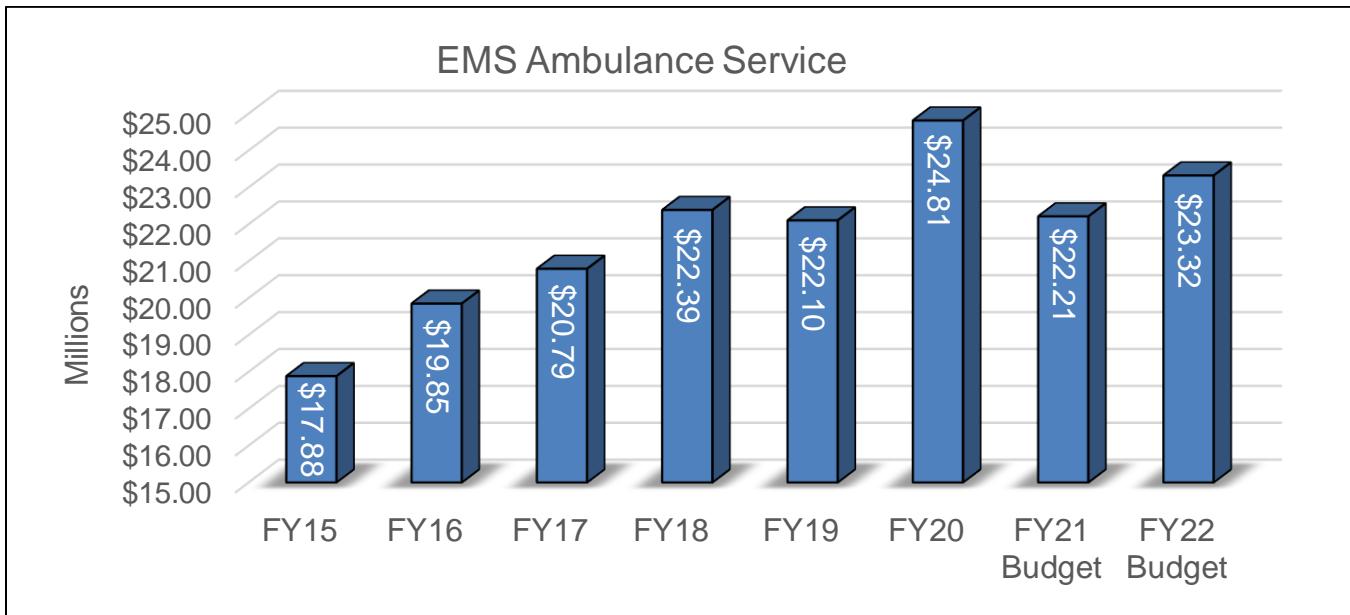
As a Charter County, Polk County is authorized by ordinance to levy a Public Service Tax on the purchase of electricity, metered natural gas, metered or bottled liquefied petroleum gas, metered or bottled manufactured gas, and water service. This tax is levied on purchases within the County's unincorporated area and shall not exceed 10% of the payments received by the seller. Polk County's Public Service Tax revenue has fluctuated but is projected to increase by 2.7% in FY 21/22 over prior year. Public Service Tax revenue is impacted by the utility rates charged and usage.

## Communications Services Tax



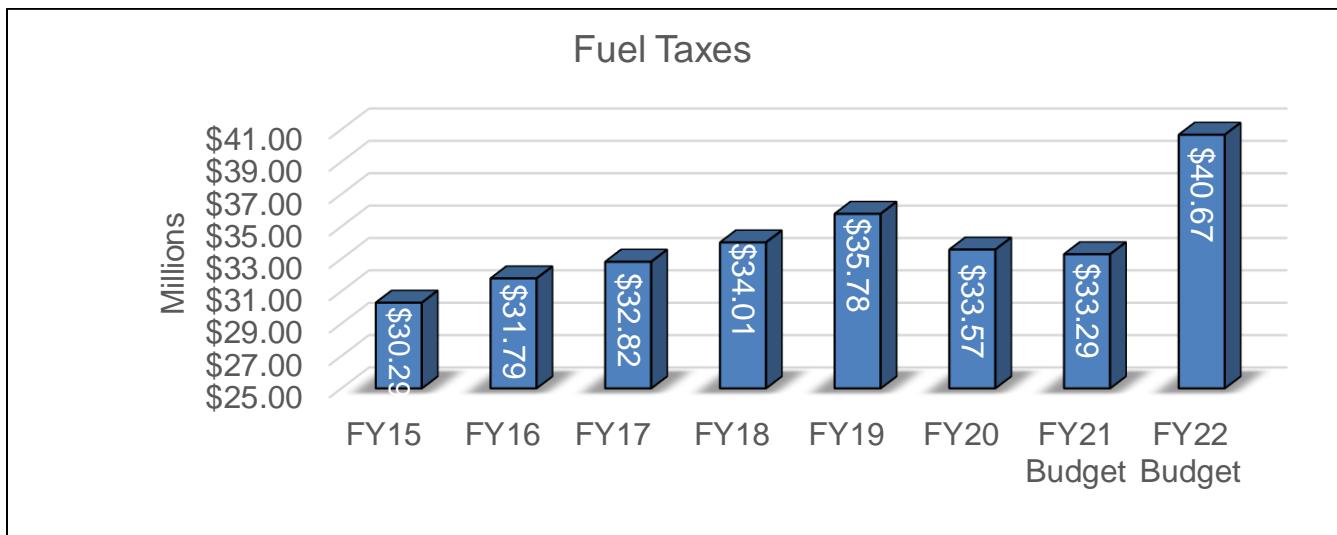
Polk County's Communications Service Tax revenue has shown a consistent yearly decrease averaging approximately 3% to date. This revenue source is derived from taxes charged on any voice, data, audio, video, or signals transmitted on any medium, with the exception of prepaid cell phone plans. Due to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

## Ambulance Service Fees



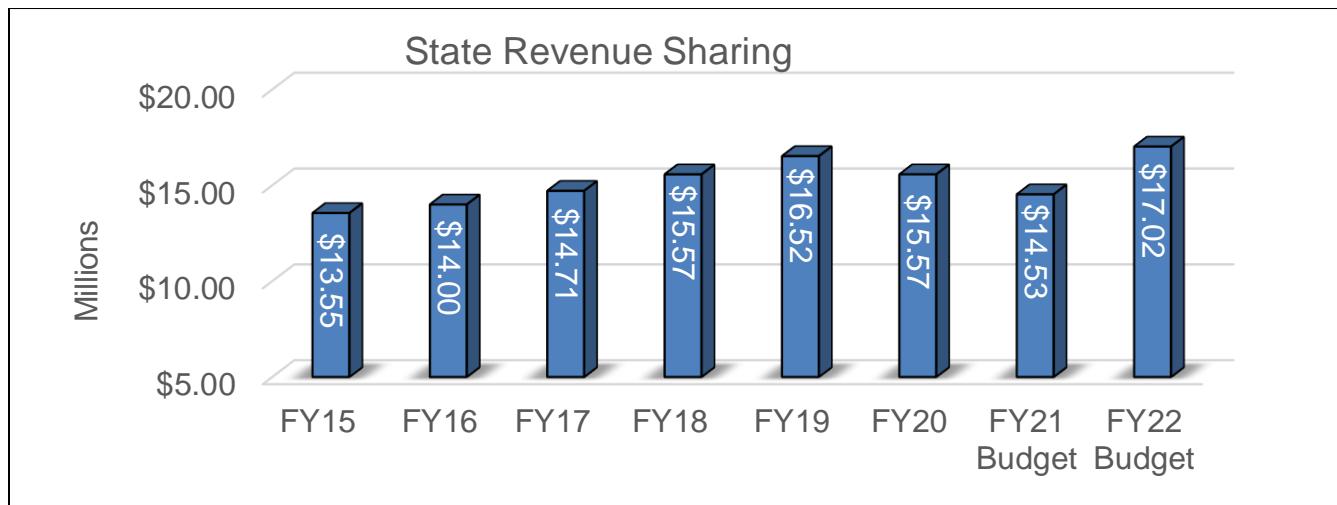
A major revenue source in Polk County's General Fund is the Service Fee charged for ambulance services. The County charges the customer based on the type of ambulance service provided. To project this revenue, the County reviews historical receipts and number of customers to identify revenue trends. 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. Therefore, the FY 21/22 budget reflects an approximate \$3.6 million additional revenue increase from the Medicaid programs.

## Fuel Taxes



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

## State Revenue Sharing

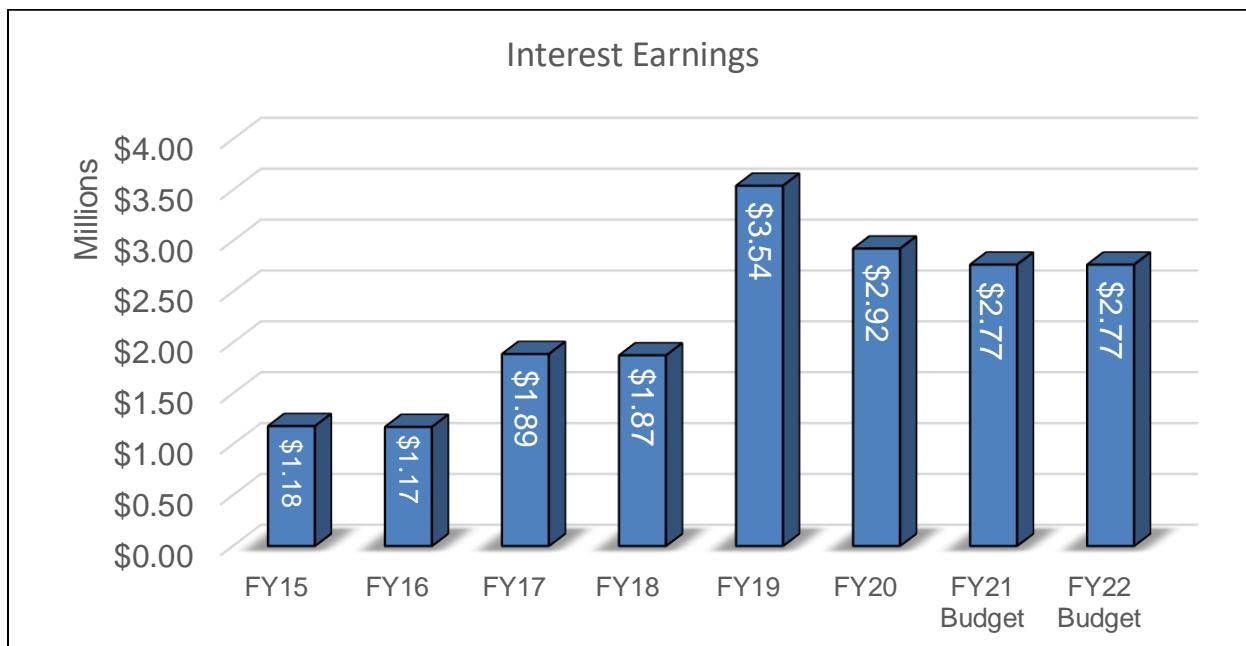


Polk County receives its share in the revenue set aside by the State from cigarette collections and sales and use tax collections. This is revenue set up by the Florida Revenue Sharing Act of 1972 and enacted to ensure a minimum level of revenue parity across units of local government. As with Sales Tax, numerous economic and non-economic factors affect the State Revenue Sharing Trust Fund and consequently, a county's share in the fund. The revenue collections are affected by employment growth, population growth, changes in tax laws, consumer sentiments, shifts in consumer tastes and preferences, and weather-related activities such as storms and hurricanes. An increase of approximately 17% is shown in FY 21/22 budget due an anticipated COVID impact recovery.

## Impact Fees

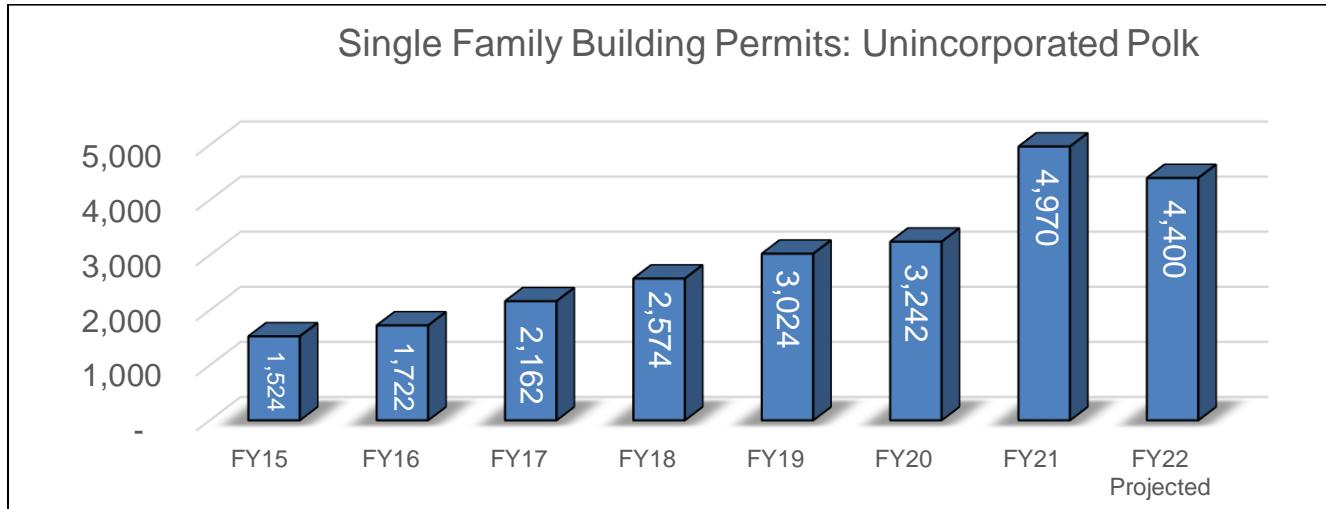
Polk County collects seven different types of Impact Fees, namely, Correctional, Emergency Medical Services, Fire, Law Enforcement, Library, Parks, and Transportation as a result of Ordinance No. 89-40 adopted by the Board in October 1989. The motivation to levy impact fees relates directly to the rate 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 which are collected at 65% 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 from a large fund balance.

## Building Permits



In FY 19/20, single-family permits increased to 3,242, which is a 7% increase over the previous year. In FY 20/21, single-family permits were 4,970, which represents a 53% increase from the prior year. Single-family home construction for the upcoming fiscal year does have some challenges because of construction material and supply shortages. These material and supply shortages are not allowing home builders to keep up with the demand and delaying construction starts and the completion time frames of homes. Until these challenges are resolved, the home building construction industry will be impacted. Therefore, the County is planning for a 11% reduction (4,400) in single-family home permits for FY 21/22. However, if material and supply shortage issues can correct itself at a quicker pace than anticipated, the home building industry may continue to flourish at higher numbers to supply the back logged demand.

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

Rate Changes are highlighted in blue

	EMS	Correctional	Transportation	Schools	Library	Parks	Fire Rescue	Law Enforcement	Water	Sewer	<b>TOTAL Impact Fees</b>
Rates 10/03/1989*	\$32.00	\$155.00	\$662.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$849.80
Rates 03/01/1994	\$49.00	\$155.00	\$103.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$307.00
Rates 10/01/1999*	\$49.00	\$155.00	\$645.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$849.00
Rates 10/01/2000*	\$49.00	\$155.00	\$967.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$1,171.00
Rates 9/01/03*	\$49.00	\$152.00	\$967.00	\$1,607.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,120.00	\$3,119.00	\$2,775.00
Rates 11/01/2004	\$49.00	\$152.00	\$2,705.00	\$1,607.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,189.00	\$3,309.00	\$4,513.00
Adopted Date	5/4/2005	7/13/2005	9/28/2005	9/14/2005	9/28/2005	5/4/2005	6/21/2006	6/21/2006			
Effective Date	10/1/2005	10/1/2005	12/1/2005	12/1/2005	12/1/2005	10/1/2005	10/1/2006	10/1/2006			
Rates 10/01/2005	\$96.77	\$131.84	\$2,705.00	\$1,607.00	\$0.00	\$443.84	\$0.00	\$0.00	\$1,225.00	\$3,408.00	\$4,984.45
Rates 12/01/2005	\$96.77	\$131.84	\$2,922.00	\$8,596.00	\$197.00	\$443.84	\$0.00	\$0.00	\$1,225.00	\$3,408.00	\$12,387.45
Rates 3/01/2006	\$96.77	\$131.84	\$4,383.00	\$8,596.00	\$197.00	\$443.84	\$0.00	\$0.00	\$1,225.00	\$3,408.00	\$13,848.45
Rates 6/01/2006	\$96.77	\$131.84	\$5,844.00	\$8,596.00	\$197.00	\$443.84	\$0.00	\$0.00	\$1,225.00	\$3,408.00	\$15,309.45
Rates 7/01/2006	\$96.77	\$131.84	\$5,844.00	\$6,006.00	\$197.00	\$443.84	\$0.00	\$0.00	\$1,225.00	\$3,408.00	\$12,719.45
Rates 10/01/2006	\$96.77	\$131.84	\$5,844.00	\$6,006.00	\$197.00	\$443.84	\$216.00	\$278.00	\$1,225.00	\$3,408.00	\$13,213.45
Rates 12/04/2006	\$96.77	\$131.84	\$6,048.00	\$6,006.00	\$197.00	\$443.84	\$216.00	\$278.00	\$1,225.00	\$3,408.00	\$13,417.45
Rates 10/01/2007	\$99.00	\$135.00	\$6,247.00	\$4,171.00	\$203.00	\$456.00	\$223.00	\$287.00			\$11,821.00
Rates 4/01/2009	\$49.00	\$67.00	\$4,895.00	\$4,171.00	\$101.00	\$228.00	\$111.00	\$143.00			\$9,765.00
Rates 11/01/2009**	\$26.00	\$109.00	\$4,895.00	\$4,171.00	\$84.00	\$242.00	\$100.00	\$136.00			\$9,763.00
Rates 07/01/2010	\$26.00	\$109.00	\$4,895.00	\$4,160.00	\$84.00	\$242.00	\$100.00	\$136.00			\$9,752.00
Rates 07/31/2010***	\$0.00	\$0.00	\$0.00	\$4,160.00	\$0.00	\$0.00	\$0.00	\$0.00			\$4,160.00
Rates 01/01/2016***	\$16.00	\$48.00	\$1,077.00	\$4,403.00	\$41.00	\$89.00	\$60.00	\$64.00			\$5,798.00
Rates 03/17/2017#	\$33.00	\$97.00	\$2,155.00	\$5,242.00	\$83.00	\$178.00	\$121.00	\$129.00			\$8,038.00
Rates 09/18/2018##	\$66.00	\$194.00	\$2,155.00	\$5,242.00	\$83.00	\$178.00	\$242.00	\$259.00			\$8,419.00
Rates 01/01/2020###	\$76.00	\$220.00	\$2,380.00	\$6,598.00	\$169.00	\$417.00	\$282.00	\$283.00			\$10,425.00
Rates 07/01/2021###	\$76.00	\$220.00	\$2,380.00	\$7,798.00	\$169.00	\$417.00	\$282.00	\$283.00			\$11,625.00

\* The Transportation rate is an average of the five separate district rates.

\*\* Duncan and Associate new fee structure was adopted on July 22, 2009 at a 50% reduction level.

\*\*\* An impact Fee moratorium is in place for EMS, Transportation, Correctional Facilities, Fire Rescue, and Law Enforcement until December 31st, 2015.

# On 7 April 2015, Resolution 15-014 was passed to approve a two phase increase. Phase 1: 1 January 2016 Phase 2: 17 March 2017

## On June 18th Resolution 2018-038 was passed to increase EMS, Correctional Facilities, Fire Rescue, and Law Enforcement to 100% of the 2015 Study recommended rates.

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

## FUND TYPES

**Polk County's budget is comprised of six types of funds, and each fund is limited to its appropriation. For accounting, budgeting, and management purposes, funds are named, numerically coded, and grouped according to 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 21/22 adopted budgeted ad valorem revenue is based on a Countywide increase in property values of 9.03%.

### 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. All impact fees are collected at 100% of the latest study recommended rates except the school board rate which is collected at 65%.

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.

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.

Cares Act Coronavirus Relief 14400 Fund: Funding was received during FY 19/20 through the Federal Coronavirus Relief Fund (Cares Act); funds must be utilized by December 30, 2021.

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.

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

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

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

Transportation Millage 14970 Fund – Revenue is generated through a 1.2000 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 mills 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.

Land Management Non-Expendable Trust 15010 Fund – This fund was established for the preservation of water, wildlife, and wilderness resources and the purchase of environmentally-sensitive lands. Bonds not exceeding \$20 million or a twenty-year maturity may be issued to maintain the fund. Voters approved this levy in 1994, which sunset in FY 15/16. As a non-expendable trust, only the interest earned may be utilized.

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

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

Building 15310 Fund – The Building Fund is dedicated to building inspection-related activities and 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- 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 will be closed out in FY 21/22.

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 0.1000 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 – The 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 a Northeast Government Center in FY 18/19 and eliminated in FY 20/21. Since FY 19/20, \$2.7 million in sales tax revenue sharing has been allotted annually to the County's general capital improvement projects.

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

Environmental Lands Acquisition 31200 Fund – This fund was established for the preservation of water, wildlife, and wilderness resources and funded through an ad valorem assessment approved by voters in 1994 and sunset in 2015. The fund balance is being used for environmental lands acquisitions.

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.

## **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.

Community Cleanup 41310 Fund – This fund was established to provide revitalization and beautification services for neighborhoods, open areas, and roadways. All expenses have been moved to the General Fund. This fund is scheduled to be closed in FY 21/22.

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 millage levied by Polk County. Polk County has, in addition to its Countywide tax millage, additional millage and assessments that are levied in special taxing districts encompassing territory smaller than the overall County. These special taxing districts provide services ranging from street lighting to fire rescue services.

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

### Questions and Answers

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

For FY 21/22, the Countywide millage of 6.8990 consists of three components: General Fund (5.4490), Emergency Medical (0.2500), and Transportation (1.2000).

**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 (0.5619), Libraries (0.2109), and Stormwater (0.1000).

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

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

All taxes are computed based upon taxable value.

$$\frac{\text{Taxable Value} \times \text{Millage Rate}}{1,000} = \text{Property Tax}$$

**Example:**

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

<u>Countywide</u>	<u>Unincorporated</u>
$\frac{100,000}{1,000} = 100 \times 6.8990 = \$689.90$	$\frac{100,000}{1,000} = 100 \times 7.7718 = \$777.18$
(Countywide millage)	(Countywide plus MSTUs)

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

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

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

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

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