

EXPENDITURES BY FUND GROUP

| | | FY 23/24 Budget | FY 24/25 Budget | FY 25/26 Plan |
|-------------------------------|--------------------------------------------------------------|----------------------|----------------------|----------------------|
| General Funds | | | | |
| 00100 | General Fund | 576,372,782 | 657,945,482 | 647,397,548 |
| Special Revenue Funds | | | | |
| 10100 | County Transportation Trust Fund | 150,600,411 | 185,225,015 | 131,930,211 |
| 10150 | Special Revenue Grants | 78,864,981 | 104,662,666 | 28,083,935 |
| 12160 | Tourism Tax Funds | 37,691,991 | 38,236,298 | 33,986,783 |
| 12180 | Lake And River Enhancement Trust Funds | 3,818,832 | 2,900,923 | 1,660,499 |
| 12190 | Fire Rescue Funds | 70,860,150 | 77,872,763 | 75,089,343 |
| 12240 | Impact Fees | 142,966,593 | 217,734,515 | 124,771,694 |
| 14350 | Emergency 911 Funds | 5,920,890 | 7,231,502 | 5,551,321 |
| 14370 | Hazardous Waste Funds | 111,480 | 112,621 | 115,056 |
| 14390 | Radio Communications Funds | 5,004,265 | 5,457,565 | 5,732,919 |
| 14460 | Local Provider Participation (Ord. No. 22-029) | 37,485,000 | 70,000,000 | 70,000,000 |
| 14480 | Polk County Florida Opioid Abatement Trust Fund | 6,177,664 | 8,999,839 | 2,389,100 |
| 14490 | Indigent Health Care Funds | 163,244,765 | 154,433,213 | 131,973,163 |
| 14500 | Coronavirus Local Fiscal Recovery Funds American Rescue Plan | 110,855,767 | 89,063,272 | 29,959,809 |
| 14850 | Hazard Mitigation Grant Program Irma FEMA-DR-4337-FL | 6,445,002 | 15,000 | 0 |
| 14930 | Leisure Services MSTU Funds | 40,765,548 | 44,425,096 | 26,786,301 |
| 14950 | Libraries MSTU Funds | 8,897,956 | 10,177,281 | 11,509,992 |
| 14960 | Rancho Bonito MSTU Fund | 65,870 | 55,387 | 47,499 |
| 14970 | Transportation Millage Fund | 128,392,710 | 137,462,570 | 128,734,169 |
| 14980 | Emergency Medical Millage Fund | 42,401,703 | 35,996,702 | 33,327,297 |
| 14990 | Law Enforcement Trust Funds | 946,077 | 1,354,812 | 1,469,938 |
| 15010 | Land Management Nonexpendable Trust Funds | 37,881,231 | 41,774,031 | 43,675,361 |
| 15250 | Eloise CRA Trust-Agency Funds | 1,010,001 | 909,610 | 671,611 |
| 15290 | Harden Parkway CRA Funds | 1,611,139 | 1,876,476 | 2,145,039 |
| 15310 | Building Funds | 21,843,861 | 18,574,680 | 13,443,183 |
| 15350 | Affordable Housing Assistance Trust Funds | 15,321,155 | 16,331,711 | 16,917,653 |
| 15550 | Hurricane Irma Fund | 2,000,000 | 0 | 0 |
| 15650 | Hurricane Ian Fund | 32,250,000 | 33,272,100 | 100,000 |
| 16000 | Street Lighting Districts | 3,459,347 | 3,939,757 | 3,939,757 |
| 18000 | Stormwater MSTU | 12,327,493 | 12,881,579 | 4,990,881 |
| Debt Service Funds | | | | |
| 23500 | Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005) | 9,380,915 | 10,032,946 | 7,026,450 |
| 23700 | Public Fac Rev Note, S2015(Ref CFT 2006) | 3,749,566 | 3,832,864 | 3,973,992 |
| 23800 | Promissory Note 2020A | 4,875,325 | 5,108,977 | 5,236,658 |
| 24000 | Promissory Revenue Note, Series 2020 C | 10,713,242 | 10,701,616 | 10,701,616 |
| Capital Funds | | | | |
| 30200 | Drainage and Water Quality Fund | 2,202,791 | 2,205,623 | 310,710 |
| 30800 | General Capital Improvement Funds | 115,448,455 | 187,894,594 | 143,308,392 |
| 31200 | Environmental Land Acquisition Funds | 10,942,871 | 20,534,092 | 10,770,676 |
| 31900 | Northeast Polk Roadway Fund | 800 | 0 | 0 |
| Enterprise Funds | | | | |
| 41010 | Solid Waste Funds | 111,453,514 | 124,872,821 | 82,165,199 |
| 41110 | Landfill Closure Funds | 73,626,115 | 78,628,404 | 81,393,156 |
| 41210 | Universal Solid Waste Collection Funds | 47,988,913 | 56,052,321 | 58,814,993 |
| 42010 | Utilities Operating Funds | 154,341,875 | 178,500,672 | 159,017,619 |
| 42110 | Utilities Capital Expansion Funds | 83,876,418 | 91,041,344 | 78,940,719 |
| 42432 | Utilities Bonds | 0 | 55,000,000 | 129,171,063 |
| 43110 | Rohr Home Fund | 1,795,749 | 350,170 | 0 |
| Internal Service Funds | | | | |
| 50100 | Fleet Maintenance Funds | 12,710,079 | 15,275,947 | 16,182,200 |
| 50300 | Employee Health Insurance Fund | 104,376,278 | 110,619,743 | 110,619,743 |
| 51500 | Fleet Replacement Funds | 35,792,169 | 41,316,855 | 42,447,978 |
| 52000 | Information Technology Fund | 18,933,520 | 20,726,203 | 20,586,358 |
| Total Funds | | 2,547,803,259 | 2,991,617,658 | 2,537,067,584 |

Proposed FY 24/25 BUDGET

| FUND | DESCRIPTION | ADOPTED FY 23/24 | Proposed FY 24/25 | VARIANCE | EXPLANATION |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GENERAL FUND | | | | | |
| 00100 | GENERAL FUND <i>Most County functions are funded through the General Fund. The primary source of revenue is ad valorem tax, followed by sales tax and Public Service Tax. Other revenue is generated through fees from licenses and permits, charges for service, fines, and intergovernmental sources.</i> | 576,372,782 | 657,945,482 | 81,572,700 | The General Fund increase is primarily due to \$32.5 million in additional ad valorem tax revenue as Countywide property tax values increased by 11.39% and a \$34.9 million increase in carryforward from prior years. Sales Tax revenue increased by \$3.2 million, with all other major taxes increasing by \$3.7 million. Additional increases and decreases to other sources net an additional \$7.3 million in budgeted revenue. |
| SPECIAL REVENUE FUNDS | | | | | |
| 10100 | COUNTY TRANSPORTATION TRUST FUND <i>Most Transportation Trust Fund revenue is generated through gas taxes and used for transportation operations and roadway maintenance.</i> | 150,600,411 | 185,225,015 | 34,624,604 | The variance is due to gas tax revenue increase and Investment earnings increase. |
| 10150 | SPECIAL REVENUE GRANT FUND <i>This fund is comprised of various Federal and State awarded grants for needs, such as recreational facilities, planning and development activities, affordable housing, and homeowner rehabilitation.</i> | 78,864,981 | 104,662,666 | 25,797,685 | The Special Revenue Grant Fund is heavily impacted by projects driven by multiple divisions with a heavy emphasis on Roads and Drainage and Parks and Natural Resources. The increase of \$15.3 million of beginning fund balance is attributed to multi-year Roads projects that roll over to the next year as projects continue. The Parks and Natural Resources Division accounts for \$11.4 million in projects with a primary focus on the Kissimmee Watershed/Water projects. These items are offset by a reduction of \$0.9 million of other projects that are coming to a completion. |
| 12160 | TOURISM TAX FUND <i>Revenue is generated through the five-cent Tourism Tax on hotels and motels, also known as the "Bed Tax", and is used to promote tourism in Polk County.</i> | 37,691,991 | 38,236,298 | 544,307 | This increase is a result of a higher amount of grant funding than in prior years and increased cash balance forward due to completion of tourism infrastructure projects in FY 23/24. |
| 12180 | LAKE & RIVER ENHANCEMENT TRUST FUNDS <i>Revenue is generated through the annual State and County vessel registration fee. State fees are solely for providing waterway markers, public boat ramps, lifts and hoists, marine railways, and derelict/hazardous vessel removal. County fee proceeds are used for the patrol, regulation, and maintenance of bodies of water.</i> | 3,818,832 | 2,900,923 | (917,909) | The decrease is the result of spending project budgets. This fund is capital project-related and changes each fiscal year depending on project completion schedules. |
| 12190 | FIRE RESCUE FUNDS <i>Non-ad valorem special assessments are levied upon real estate parcels containing any building or structure to provide fire protection services to unincorporated areas of the County.</i> | 70,860,150 | 77,872,763 | 7,012,613 | The variance is due to an indexed increase to the fire assessment fee and an overall increase in parcels. Current fire assessment fee revenue and fire inspections are not enough to cover the recurring Fire Services costs; therefore some of the costs are covered by the General Fund. The Board has committed to limiting the General Fund subsidy to \$5.5 million in the future. |
| 12240 | IMPACT FEE FUND <i>Impact fees are payments required by local governments of new development for the purpose of providing new or expanded public capital facilities required to serve that development. The fees typically require cash payments in advance of the completion of development. The Board's impact fees include Transportation, Emergency Medical Services, Correctional Facilities, Parks, Libraries, Fire Rescue, Law Enforcement, and School Board.</i> | 142,966,593 | 217,734,515 | 74,767,922 | The County is currently on the third phase of its implementation of the new impact fee schedule which became effective January 1, 2023. |
| 14350 | EMERGENCY 911 FUNDS <i>Revenue for this fund is the apportionment of the E911 fees levied on telephone service subscribers by telephone service providers as defined in the Florida Emergency Communications E911 Act, which authorized the Florida Emergency Communications E911 Act Board to levy up to \$0.50 per month per subscriber. This revenue may be utilized for the acquisition, implementation, and maintenance of public safety answering point equipment and 911 service features.</i> | 5,920,890 | 7,231,502 | 1,310,612 | This fund has an increase as the beginning fund balance continues to grow due to restrictions on spending. |

| FUND | DESCRIPTION | ADOPTED FY 23/24 | Proposed FY 24/25 | VARIANCE | EXPLANATION |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 14370 | HAZARDOUS WASTE 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. | 111,480 | 112,621 | 1,141 | The beginning fund balance continues to grow due to a decrease in spending. |
| 14390 | RADIO COMMUNICATIONS 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. | 5,004,265 | 5,457,565 | 453,300 | This increase includes an increase in radio user fees in order to maintain the equipment and infrastructure of the communication system. |
| 14460 | LOCAL PROVIDER PARTICIPATION (ORD. NO. 22-029) Funding is generated through levying a non-ad valorem special assessment on public and private hospitals. Revenue is used for intergovernmental transfers to draw down additional State and Federal funds to close the gap in Medicaid reimbursements. | 37,485,000 | 70,000,000 | 32,515,000 | The increase reflects the latest hospital direct contribution based on state and federal guidance. |
| 14480 | POLK COUNTY FLORIDA OPIOID ABATEMENT TRUST FUND Funding is generated through settlement proceeds resulting from legal action filed by the State (re: National Prescription Opiate Litigation, MDL No. 2804). Proceeds are used to fund and implement the Polk County Florida Opioid Abatement Plan. | 6,177,664 | 8,999,839 | 2,822,175 | The increase reflects the new settlement amount as directed by the State of Florida. |
| 14490 | INDIGENT HEALTH CARE FUND This fund was established to provide extended healthcare services to low-income residents. This revenue is generated through a half-cent discretionary sales surtax initially approved in 2004 and re-approved in 2016 for 25 years. | 163,244,765 | 154,433,213 | (8,811,552) | The decrease in the Indigent Health Care Fund is a result of a spending plan that has been put into place to expand the utilization within the community. |
| 14500 | CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS 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. | 110,855,767 | 89,063,272 | (21,792,495) | The decrease in CLFRF funds is the result of increased spending of budgeted CIP projects. All funds must be obligated by December 31, 2024 and expended by December 31, 2026. |
| 14850 | HAZARDOUS MITIGATION GRANT PROGRAM IRMA 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. | 6,445,002 | 15,000 | (6,430,002) | This fund is comprised of federal funds to mitigate future damages from natural disasters. The decrease is the result of the completion of projects. |
| 14930 | LEISURE SERVICES MSTU FUND Revenue is generated through a 0.5286 mill ad valorem assessment levied in unincorporated Polk County to fund parks, recreation facilities, leisure services, and programs. | 40,765,548 | 44,425,096 | 3,659,548 | The increase is based on a 11.14% increase in property value in the unincorporated area of the County. |
| 14950 | LIBRARY MSTU FUND Revenue is generated through a 0.1985 mill ad valorem assessment levied in unincorporated Polk County to fund library facilities and services. | 8,897,956 | 10,177,281 | 1,279,325 | The increase is based on a 11.14% increase in property value in the unincorporated area of the County offset by spending of the Library Cooperative. |
| 14960 | RANCHO BONITO MSTU 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. | 65,870 | 55,387 | (10,483) | The decrease is based on property tax revenue and decreased cash balance forward. |

| FUND | DESCRIPTION | ADOPTED FY 23/24 | Proposed FY 24/25 | VARIANCE | EXPLANATION |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 14970 | TRANSPORTATION MILLAGE FUND <i>Revenue is generated through a 1.2000 mill ad valorem assessment designed to narrow the transportation infrastructure gap. Projects addressed by this fund include operations, recurring maintenance, bridge, drainage, intersection and capacity projects.</i> | 128,392,710 | 137,462,570 | 9,069,860 | The increase is due to property value increase, which will be used to address escalation in project cost. |
| 14980 | EMERGENCY MEDICAL MILLAGE FUND <i>This fund was established through a Countywide millage increase of 0.2500 mill to support ambulance services throughout Polk County, as well as covering operating and capital costs associated with Emergency Medical Services (EMS).</i> | 42,401,703 | 35,996,702 | (6,405,001) | The decrease is due to spending down on construction for CIP projects. |
| 14990 | LAW ENFORCEMENT TRUST FUND <i>Revenue is generated through a domestic violence violation surcharge, cash forfeitures, and the sale of property and equipment confiscated by the Sheriff in accordance with Chapter 932 and Chapter 938 of the Florida Statutes. Funds may be utilized for specified law enforcement purposes.</i> | 946,077 | 1,354,812 | 408,735 | The Polk County Sheriff's Office can request funds in accordance with Florida Statute from the Law Enforcement Trust Fund, Domestic Violence Trust Fund, or the Unclaimed Cash Trust Fund. Cash Balance Forward revenue has increased as funds have been requested by the Sheriff. |
| 15010 | LAND MANAGEMENT NON-EXPENDABLE TRUST FUND <i>This fund was established for the preservation of water, wildlife, and wilderness resources and the purchase of environmentally-sensitive lands. The acquisitions fund notes the original assessment and sunset. Voters approved 0.2000 mill in 2023. The funding is being split between this fund and the Land Management Non-Expendable Trust Fund.</i> | 37,881,231 | 41,774,031 | 3,892,800 | The increase in this fund is a result of the environmental lands referendum approved by voters in November 2022 for 0.2000 mill. A percentage of the revenue is captured in this fund and the Environmental Land Acquisition Fund. |
| 15250 | ELOISE CRA FUND <i>This CRA was established for neighborhood revitalization activities in the Eloise Community. Revenue is generated through an incremental increase in ad valorem taxes with the base year of 1999.</i> | 1,010,001 | 909,610 | (100,391) | This decrease is due to a decrease in cash balance forward, primarily as funds have been spent for neighborhood revitalization projects. |
| 15290 | HARDEN PARKWAY CRA FUND <i>This CRA was established for transportation improvement activities in the Polk Harden Community. Revenue is generated through an incremental increase in ad valorem taxes with a base year of 2003.</i> | 1,611,139 | 1,876,476 | 265,337 | This increase in revenue is due to an overall increase in property valuations and cash balance forward. |
| 15310 | BUILDING FUND <i>The Building Fund is dedicated to building inspection-related activities and is funded by building permit fees and radon surcharge fees.</i> | 21,843,861 | 18,574,680 | (3,269,181) | This decrease includes \$3.8 million permitting revenue due to a steady decrease in permit activity with an offset of an increase of \$0.5 million in expenses. |
| 15350 | AFFORDABLE HOUSING ASSISTANCE TRUST FUND <i>The State Housing Initiatives Partnership (SHIP) Grant provides funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multi-family housing to very low-income to moderate-income families.</i> | 15,321,155 | 16,331,711 | 1,010,556 | The increase in SHIP funding is a result of a higher allocation from the State, in addition to prior year carryforward. |
| 15550 | HURRICANE IRMA FUND <i>The fund was established in FY 17/18 to track Countywide expenditures resulting from Hurricane Irma damages. This fund collected revenue from State and Federal agencies for recovery costs.</i> | 2,000,000 | 0 | (2,000,000) | Hurricane Irma recovery process has been completed and the majority of funding has been received from Federal and State sources |
| 15650 | HURRICANE IAN FUND <i>The fund was established in FY 23/24 to track Countywide expenditures resulting from Hurricane Ian damages. This fund collected revenue from State and Federal agencies for recovery costs.</i> | 32,250,000 | 33,272,100 | 1,022,100 | The increase is for recovery of damages (primarily debris) from Federal and State agencies with local match. The increase is based on estimated costs from FEMA project worksheets. |

| FUND | DESCRIPTION | ADOPTED FY 23/24 | Proposed FY 24/25 | VARIANCE | EXPLANATION |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 16000 | STREET LIGHTING DISTRICTS FUND <i>Revenue is generated through annual assessments to property owners within established street lighting districts for the costs associated with providing and maintaining streetlights. Districts are created by ordinance and the assessment is determined by the number of parcels located within the district.</i> | 3,459,347 | 3,939,757 | 480,410 | Non-ad valorem assessments are levied based on anticipated costs. This increase is based on anticipated utility cost within each street lighting district. |
| 18000 | STORMWATER MSTU FUND <i>Revenue is generated through an ad valorem assessment of 0.0941 mill levied in unincorporated Polk County to enable the County to provide mandated services linked to the Environmental Protection Agency's (EPA) National Pollution Discharge Elimination System Permit program. Mandated services include water quality monitoring, cleanup, maintenance, and improvement of drainage systems in unincorporated Polk County.</i> | 12,327,493 | 12,881,579 | 554,086 | The increase is based on 11.14% increase in property value in the unincorporated area of the County. The Stormwater Technical advisory Committee continues to address permit requirements and priorities for Stormwater projects necessary for compliance with NPDES permit requirements. |
| DEBT SERVICE FUNDS | | | | | |
| 23500 | PUBLIC FACILITIES REV BONDS (S2014) <i>The proceeds of this issue refunded the Public Facilities Rev Bond 2005 to reduce principal and interest payments for the County.</i> | 9,380,915 | 10,032,946 | 652,031 | Debt Service Funds are reviewed each year to ensure the County has enough reserves to cover the debt reserve requirements. This increase is from cash balance forward revenue to ensure adequate reserves for debt coverage. |
| 23700 | PUBLIC FACILITIES REV REF BONDS (S2015) <i>This debt fund was established through a refunding of the Constitutional Fuel Tax Bond, Series 2006, Fund 21600.</i> | 3,749,566 | 3,832,864 | 83,298 | The increase is from cash balance forward to ensure adequate reserves as principal and interest obligations are met. |
| 23800 | PROMISSORY NOTE 2020A <i>The proceeds of this issue was established in FY 19/20 for the repayment of principal and interest related to several projects funded from the Capital Improvement Project Fund.</i> | 4,875,325 | 5,108,977 | 233,652 | The increase is from cash balance forward to ensure adequate reserves for debt coverage. |
| 24000 | PROMISSORY REVENUE NOTE, SERIES 2020C <i>The proceeds of this issue refunded all of the County's Series 2020 Capital Improvement bonds and 2020 Transportation Bonds to reduce principal and interest payments for the County.</i> | 10,713,242 | 10,701,616 | (11,626) | The decrease is from a reduction to cash balance forward as principal and interest obligations are met. |
| CAPITAL FUNDS | | | | | |
| 30200 | DRAINAGE AND WATER QUALITY FUND <i>This fund was created for drainage and water quality projects and was originally funded through Public Service Tax Revenue; it currently has no active revenue stream and is only funded through the carryforward of fund balance.</i> | 2,202,791 | 2,205,623 | 2,832 | The increase is due to an increased carryforward fund balance which is being used to fund drainage projects. |
| 30800 | GENERAL CAPITAL IMPROVEMENT FUND <i>This fund is generally used for building asset management projects. In the past, this fund received revenue from an annual dividend from the Waste and Recycling commercial tonnage fee collection. A majority of the revenue now is from one-time money transferred in from the General Fund.</i> | 115,448,455 | 187,894,594 | 72,446,139 | The net increase is due primarily to cash balance forward from prior year one-time transfers from the General Fund. The FY 24/25 transfer is made up of the FY 22/23 General Fund ending fund balance and revenues in excess of projected expenditures. In FY 24/25 the net difference between property value increase of 11.3% over 8.5% allows the Board to use the \$8.2 million revenue for one-time projects. The increase is offset by a reduction in carryforward as projects progress and funds are expended. Much of the increased revenue is allocated to one-time Board priority investments in public safety and transportation, as well as various facility needs. |
| 31200 | ENVIRONMENTAL LAND ACQUISITION FUND <i>This fund was established for the preservation of water, wildlife, and wilderness resources and funded through an ad valorem assessment approved by voters in 1994 and sunset in 2015. Voters approved 0.2000 mill in 2023. The funding is being split between this fund and the Land Management Non-Expendable Trust Fund.</i> | 10,942,871 | 20,534,092 | 9,591,221 | The increase in this fund is a result of the environmental lands referendum approved by voters in November 2022 for 0.2000 mill. |
| 31900 | NORTHEAST POLK ROADWAY FUND <i>This fund was created from the remaining fund balance of the North Ridge CRA Fund, which sunset in FY 14/15; the remaining balance was used for projects in Northeast Polk County.</i> | 800 | 0 | (800) | This is the existing fund balance; all projects have been completed. Remaining funds were transferred to the Transportation Millage Fund, which shared in the cost of the projects. |

| FUND | DESCRIPTION | ADOPTED FY 23/24 | Proposed FY 24/25 | VARIANCE | EXPLANATION |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ENTERPRISE FUNDS | | | | | |
| 41010 | SOLID WASTE FUNDS <i>These funds were established to account for the activities associated with solid waste management services operations.</i> | 111,453,514 | 124,872,821 | 13,419,307 | The increase is primarily driven by the reimbursement of funds borrowed during the prior year for Hurricane Ian debris payments. |
| 41110 | LANDFILL CLOSURE FUNDS <i>The Landfill Closure Funds were established for the closure and long-term care and maintenance of landfill cells.</i> | 73,626,115 | 78,628,404 | 5,002,289 | The increase is due to a build up of reserves as the liability to maintain the fund for closure was less than expected. |
| 41210 | UNIVERSAL SOLID WASTE COLLECTION FUND <i>Revenue is generated through a non-ad valorem assessment levied upon those residents of unincorporated Polk County receiving the benefit of the service.</i> | 47,988,913 | 56,052,321 | 8,063,408 | The increase of \$130.71 for Collection and Disposal annual fees per household is driving the increase in this fund. |
| 42010 | UTILITIES OPERATING FUND <i>These funds were established to provide water and sewer services in certain unincorporated areas of Polk County.</i> | 154,341,875 | 178,500,672 | 24,158,797 | The variance is a result of a 6% increase in water and sewage fees per household. |
| 42110 | UTILITIES CAPITAL EXPANSION FUND <i>Revenue is generated from water and wastewater connection fees to fund capital expansion projects.</i> | 83,876,418 | 91,041,344 | 7,164,926 | The variance is a result of an increase in the cash balance forward and an increase in revenue from connection fees. |
| 42432 | UTILITIES BONDS <i>Used partially for refunding series 2010, series 2012, series 2013, and series 2014 Utility System Refunding Bonds. Remaining 2020 Bonds will be used for several Capital Improvement initiatives</i> | 0 | 55,000,000 | 55,000,000 | The funds from the bonds' proceeds are being used to complete Community Investment Program (CIP) projects. |
| 43110 | ROHR HOME FUND <i>This fund was established to provide skilled long-term nursing care for needy residents.</i> | 1,795,749 | 350,170 | (1,445,579) | The decrease is from the closing of the Rohr Home in June 2024. The FY 24/25 budget is to cover any closeout costs that may occur in FY 24/25. The revenue is a transfer from the General Fund, as there is no dedicated revenue coming into this fund since closing. |
| INTERNAL SERVICE FUNDS | | | | | |
| 50100 | FLEET MAINTENANCE FUND <i>This fund was established to provide maintenance activities for County equipment and vehicles. Fleet maintenance services are also provided to the cities of Auburndale, Fort Meade, and Lake Wales through Memorandums of Understanding (MOUs).</i> | 12,710,079 | 15,275,947 | 2,565,868 | This increase is a result of additional fleet maintenance fees due to the expansion of the fleet inventory and the rising cost of parts. |
| 50300 | EMPLOYEE HEALTH INSURANCE FUND <i>This fund was established to provide health benefits to County employees and their dependents through the County's Self-Insurance Program.</i> | 104,376,278 | 110,619,743 | 6,243,465 | This increase is primarily driven by an increase in membership and also includes an increase in prescription rebates. |
| 51500 | FLEET REPLACEMENT FUND <i>This fund was established to provide funding for the replacement of aging vehicles and equipment.</i> | 35,792,169 | 41,316,855 | 5,524,686 | This increase includes additional fleet replacement fees due to the expansion and rising cost of the fleet inventory. |
| 52000 | INFORMATION TECHNOLOGY FUND <i>This fund was established to provide open accountability related to costs associated with providing telecommunication and computer services to County divisions.</i> | 18,933,520 | 20,726,203 | 1,792,683 | This increase is the result of technology improvements in order to ensure that the network is available and secure. |
| TOTAL | | \$ 2,547,803,259 | \$ 2,991,617,658 | \$ 443,814,399 | |

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 24/25 proposed budgeted ad valorem revenue is based on a Countywide increase in property values of 11.39%.

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Environmental Lands Management Non-Expendable Trust 15010 Fund – This fund was established for the preservation of water, wildlife, and wilderness resources and was funded through an ad valorem assessment approved by voters in 1994 that sunset in 2015. In November 2022, voters approved a 0.2000 mill for environmental lands first assessed in FY 23/24. The funding is split between this fund and the Land Management Non-Expendable Trust Fund.

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

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

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

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

Hurricane Irma 15550 Fund – The fund was established in FY 17/18 to track Countywide expenditures resulting from Hurricane Irma damages. This fund collected revenue from State and Federal agencies for recovery costs. This fund was closed out in FY 22/23 with no money budgeted in FY 23/24 or beyond.

Hurricane Ian 15650 Fund – The fund was established in FY 23/24 to track Countywide expenditures resulting from Hurricane Ian damages. This fund collects revenue from State and Federal agencies for recovery costs.

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

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

DEBT SERVICE FUNDS

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

CAPITAL PROJECT FUNDS

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

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

General Capital Improvement 30800 Fund – This fund is generally used for building asset management projects. The General Fund ending fund balance currently funds projects in this fund.

Environmental Lands Acquisition 31200 Fund – This fund was established for the preservation of water, wildlife, and wilderness resources and was funded through an ad valorem assessment approved by voters in 1994 that sunset in 2015. In November 2022, voters approved a 0.2000 mill for environmental lands first assessed in FY 23/24. The funding is split between this fund and the Land Management Non-Expendable Trust Fund.

Northeast Polk Roadway 31900 Fund – This fund was created from the remaining fund balance of the North Ridge CRA Fund, which sunset in FY 14/15. This fund is closed with no remaining balance or money budgeted in the current or plan years.

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 Fund 41000 – This fund was established to account for the activities associated with providing solid waste management services, such as waste collection, landfill operations, and landfill cell closure and maintenance.

Utilities Fund 42000 – This fund was 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. The facility has permanently closed, with its residents transferred to other nursing facilities as of mid-June 2024.

INTERNAL SERVICE FUNDS

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

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

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

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

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

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

| Fiscal Year | Total Budget | General Fund Millage | Comm Health Care | Roads & Bridges | Public Health | NE Gov't Center | Emergency Medical | Env Land Purchase | Env Land Mgmt | Env Land Debt Service | Roads | County-Wide Total | Unincorporated Polk County | | | Grand Total | Rancho Bonito MSTU |
|-------------|-----------------|----------------------|------------------|-----------------|---------------|-----------------|-------------------|-------------------|---------------|-----------------------|--------|-------------------|----------------------------|----------------|------------------|-------------|--------------------|
| | | | | | | | | | | | | | Parks MSTU | Libraries MSTU | Storm Water MSTU | | |
| 85/86 | \$196,474,261 | 3.8330 | 0.8640 | 0.1550 | 0.1200 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 4.9720 | 0.0000 | 0.0000 | 0.0000 | 4.9720 | 0.0000 |
| 86/87 | \$203,544,668 | 4.7740 | 0.7760 | 0.0000 | 0.1800 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 5.7300 | 0.0000 | 0.0000 | 0.0000 | 5.7300 | 0.0000 |
| 87/88 | \$198,594,922 | 4.7870 | 1.0440 | 0.0000 | 0.1490 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 5.9800 | 0.0000 | 0.0000 | 0.0000 | 5.9800 | 0.0000 |
| 88/89 | \$216,146,612 | 5.0390 | 1.0490 | 0.0000 | 0.1020 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 6.1900 | 0.0000 | 0.0000 | 0.0000 | 6.1900 | 0.0000 |
| 89/90 | \$250,101,793 | 5.4885 | 1.3115 | 0.0000 | *0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 6.8000 | 0.0000 | 0.0000 | 0.0000 | 6.8000 | 0.0000 |
| 90/91 | \$311,744,893 | 5.6920 | 1.4080 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 7.1000 | 0.0000 | 0.0000 | 0.0000 | 7.1000 | 0.0000 |
| 91/92 | \$342,497,639 | 5.7750 | 1.3250 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 7.1000 | 0.0000 | 0.0000 | 0.0000 | 7.1000 | 0.0000 |
| 92/93 | \$336,538,725 | 6.1650 | 0.9350 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 7.1000 | 0.0000 | 0.0000 | 0.0000 | 7.1000 | 0.0000 |
| 93/94 | \$362,911,048 | 6.8420 | 0.9350 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 7.7770 | 0.0000 | 0.0000 | 0.0000 | 7.7770 | 0.0000 |
| 94/95 | \$377,630,609 | 6.8420 | 0.9350 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 7.7770 | 0.0000 | 0.0000 | 0.0000 | 7.7770 | 0.0000 |
| 95/96 | \$394,975,432 | 7.0900 | 0.6870 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1130 | 0.0870 | 0.0000 | 0.0000 | 7.9770 | 0.0000 | 0.0000 | 0.0000 | 7.9770 | 0.0000 |
| 96/97 | \$399,353,826 | 7.3800 | 0.3070 | 0.0900 | 0.0000 | 0.0000 | 0.0000 | 0.1190 | 0.0810 | 0.0000 | 0.0000 | 7.9770 | 0.0000 | 0.0000 | 0.0000 | 7.9770 | 0.0000 |
| 97/98 | \$495,450,738 | 7.4710 | 0.3060 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1260 | 0.0740 | 0.0000 | 0.0000 | 7.9770 | 0.0000 | 0.0000 | 0.0000 | 7.9770 | 0.0000 |
| 98/99 | \$559,175,524 | 7.4730 | 0.3040 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1280 | 0.0720 | 0.0000 | 0.0000 | 7.9770 | 0.0000 | 0.0000 | 0.0000 | 7.9770 | 0.0000 |
| 99/00 | \$668,036,988 | 7.4970 | 0.2800 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1250 | 0.0750 | 0.0000 | 0.0000 | 7.9770 | 0.0000 | 0.0000 | 0.0000 | 7.9770 | 0.0000 |
| 00/01 | \$813,376,215 | 7.2470 | 0.2800 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1250 | 0.0750 | 0.0000 | 0.0000 | 7.7270 | 0.0000 | 0.0000 | 0.0000 | 7.7270 | 0.0000 |
| 01/02 | \$848,185,080 | 7.2470 | 0.2800 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1250 | 0.0750 | 0.0000 | 0.0000 | 7.7270 | 0.0000 | 0.0000 | 0.0000 | 7.7270 | 0.0000 |
| 02/03 | \$873,278,602 | 7.2470 | 0.2800 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1250 | 0.0750 | 0.0000 | 0.0000 | 7.7270 | 0.0000 | 0.0000 | 0.0000 | 7.7270 | 0.0000 |
| 03/04 | \$884,142,451 | 7.5270 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1250 | 0.0750 | 0.0000 | 0.0000 | 7.7270 | 0.0000 | 0.0000 | 0.0000 | 7.7270 | 0.0000 |
| 04/05 | \$999,869,798 | 7.5270 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1000 | 0.1000 | 0.0000 | 7.7270 | 0.0000 | 0.0000 | 0.0000 | 7.7270 | 0.0000 |
| 05/06 | \$1,334,590,533 | 7.5270 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1000 | 0.1000 | 1.0000 | 8.7270 | 0.5000 | 0.2500 | 0.0000 | 9.4770 | 0.0000 |
| 06/07 | \$1,605,458,844 | 7.1330 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1350 | 0.0050 | 0.0600 | 1.0000 | 8.3330 | 0.5000 | 0.2500 | 0.0000 | 9.0830 | 0.0000 |
| 07/08 | \$1,824,850,291 | 5.6665 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.1350 | 0.0050 | 0.0600 | 1.0000 | 6.8665 | 0.4219 | 0.2109 | 0.0000 | 7.4993 | 0.0000 |
| 08/09 | \$1,723,830,226 | 5.6665 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0600 | 0.0800 | 0.0600 | 1.0000 | 6.8665 | 0.4219 | 0.2109 | 0.0000 | 7.4993 | 0.0000 |
| 09/10 | \$1,612,347,876 | 5.6665 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0100 | 0.1300 | 0.0600 | 1.0000 | 6.8665 | 0.4219 | 0.2109 | 0.0000 | 7.4993 | 0.0000 |
| 10/11 | \$1,335,672,994 | 5.6665 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0110 | 0.1290 | 0.0600 | 1.0000 | 6.8665 | 0.4219 | 0.2109 | 0.0000 | 7.4993 | 0.0000 |
| 11/12 | \$1,332,812,964 | 5.6665 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0165 | 0.1235 | 0.0600 | 1.0000 | 6.8665 | 0.4219 | 0.2109 | 0.0000 | 7.4993 | 0.0000 |
| 12/13 | \$1,307,285,766 | 5.6665 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0101 | 0.1899 | 0.0000 | 1.0000 | 6.8665 | 0.4219 | 0.2109 | 0.0000 | 7.4993 | 0.0000 |
| 13/14 | \$1,260,445,237 | 5.6665 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0035 | 0.1965 | 0.0000 | 1.0000 | 6.8665 | 0.4219 | 0.2109 | 0.1000 | 7.5993 | 0.0000 |
| 14/15 | \$1,267,695,161 | 5.6665 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2000 | 0.0000 | 1.0000 | 6.8665 | 0.4219 | 0.2109 | 0.1000 | 7.5993 | 9.2672 |
| 15/16 | \$1,274,091,691 | 5.6815 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 1.1000 | 6.7815 | 0.5619 | 0.2109 | 0.1000 | 7.6543 | 9.1272 |
| 16/17 | \$1,294,572,907 | 5.6815 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 1.1000 | 6.7815 | 0.5619 | 0.2109 | 0.1000 | 7.6543 | 9.1272 |
| 17/18 | \$1,349,801,229 | 5.6815 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 1.1000 | 6.7815 | 0.5619 | 0.2109 | 0.1000 | 7.6543 | 9.1272 |
| 18/19 | \$1,553,503,591 | 5.6815 | 0.0000 | 0.0000 | 0.0000 | 0.1250 | 0.2500 | 0.0000 | 0.0000 | 0.0000 | 1.1000 | 7.1565 | 0.5619 | 0.2109 | 0.1000 | 8.0293 | 9.1272 |
| 19/20 | \$1,686,978,906 | 5.6815 | 0.0000 | 0.0000 | 0.0000 | 0.1250 | 0.2500 | 0.0000 | 0.0000 | 0.0000 | 1.1000 | 7.1565 | 0.5619 | 0.2109 | 0.1000 | 8.0293 | 9.1272 |
| 20/21 | \$1,779,123,645 | 5.5490 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2500 | 0.0000 | 0.0000 | 0.0000 | 1.1000 | 6.8990 | 0.5619 | 0.2109 | 0.1000 | 7.7718 | 9.1272 |
| 21/22 | \$2,132,844,075 | 5.4490 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2500 | 0.0000 | 0.0000 | 0.0000 | 1.2000 | 6.8990 | 0.5619 | 0.2109 | 0.1000 | 7.7718 | 9.1272 |
| 22/23 | \$2,436,087,123 | 5.2420 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2500 | 0.0000 | 0.0000 | 0.0000 | 1.2000 | 6.6920 | 0.5450 | 0.2046 | 0.0970 | 7.5386 | 9.1272 |
| 23/24 | \$2,547,803,259 | 5.0352 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2500 | 0.1500 | 0.0500 | 0.0000 | 1.2000 | 6.6852 | 0.5286 | 0.1985 | 0.0941 | 7.5064 | 9.1272 |
| 24/25 | \$2,991,617,658 | 5.0352 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2500 | 0.1500 | 0.0500 | 0.0000 | 1.2000 | 6.6852 | 0.5286 | 0.1985 | 0.0941 | 7.5064 | 9.1272 |
| 25/26** | \$2,537,067,584 | 5.0352 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2500 | 0.1500 | 0.0500 | 0.0000 | 1.2000 | 6.6852 | 0.5286 | 0.1985 | 0.0941 | 7.5064 | 9.1272 |

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

**FY 24/25 proposed budget is a part of a two year budget; FY 25/26 is a proposed plan

TAX AND MILLAGE INFORMATION

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

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

QUESTIONS AND ANSWERS

1. What is included in the Countywide millage?

For FY 24/25, the Countywide millage of 6.6852 consists of four components: General Fund (5.0352), Emergency Medical (0.2500), Transportation (1.2000), and Environmental Lands (0.2000).

2. What is included in the unincorporated area millage?

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

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

3. How are property taxes calculated?

All taxes are computed based upon taxable value.

Taxable value x millage rate = property tax
1,000

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 6.6852 = \668.52 (Countywide millage) | $\frac{100,000}{1,000} = 100 \times 7.5064 = \750.64 (Countywide plus MSTUs) |

4. Common Terms Used in Budgeting:

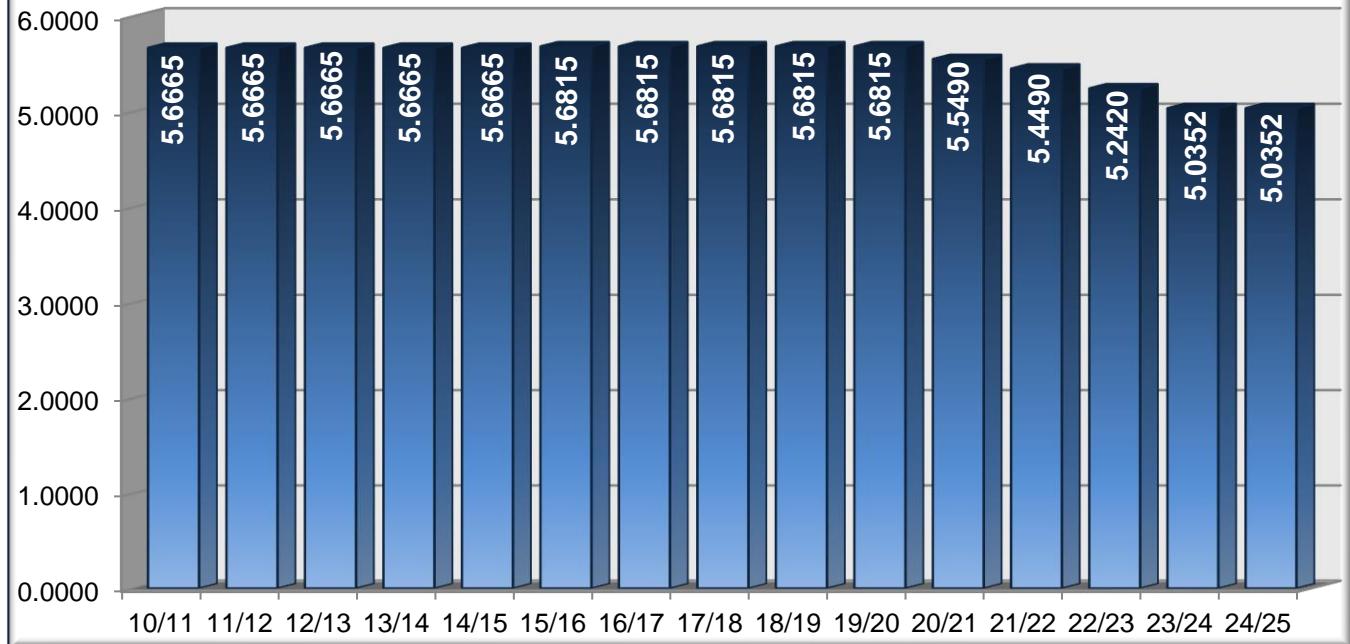
***Millage:** The rate charged per \$1,000 of taxable value. On a house with a taxable value of \$100,000, each mill would equal \$100 in taxes.

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

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

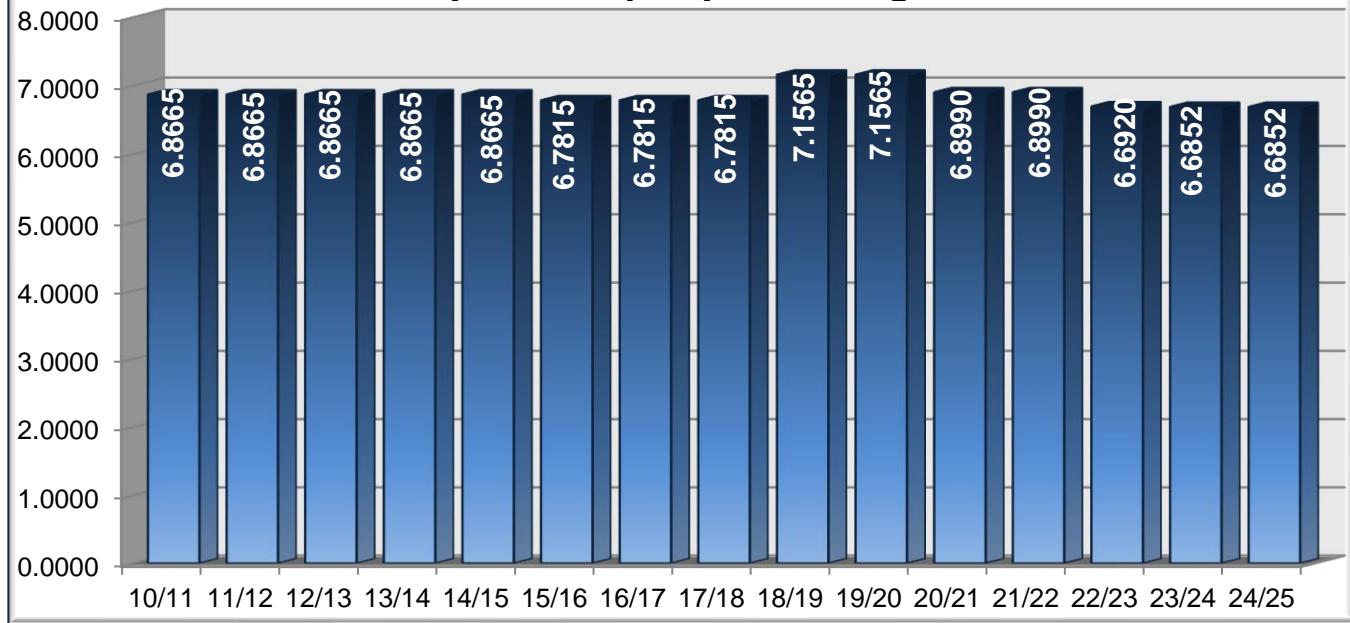
***Exemptions:** Exemptions are granted by the state, and they either lower the taxable value of property or remove the property from the tax rolls completely. Exemptions include \$50,000 Homestead Exemption, \$500 Disability Exemption, \$500 Widow or Widowers Exemption, up to \$50,000 low-income Senior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

General Fund Property Tax Millage Rate

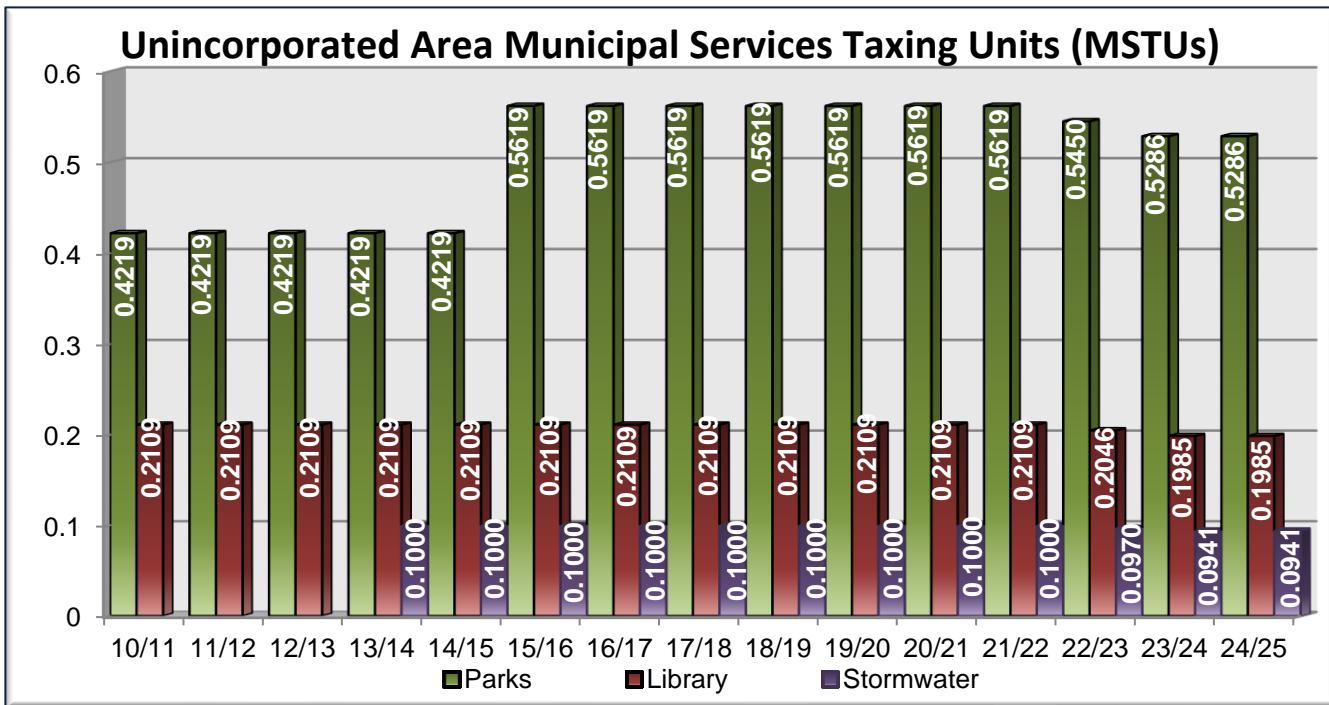


The FY 24/25 Proposed Budget General Fund millage rate is the same as the FY 23/24 Adopted Budget millage.

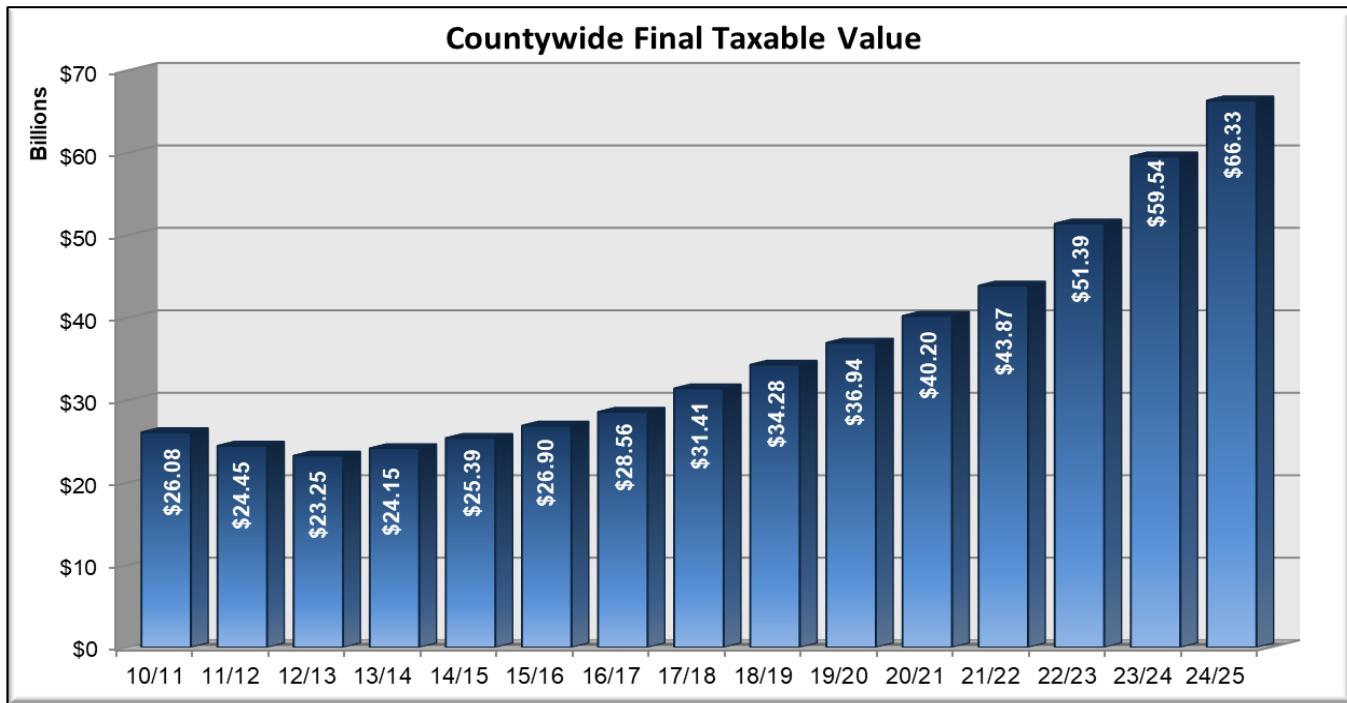
Countywide Property Tax Millage Rate



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



The Parks MSTU and Libraries MSTU were established effective 10/01/2005. The Stormwater MSTU was established 10/01/2013. The Board elected to increase the Parks MSTU millage by 0.1400 mills effective 10/01/2015. The Board decreased the Countywide and unincorporated MSTUs by 3% in both FY 22/23 and FY 23/24. In addition to the above MSTUs levied on all property in the unincorporated area of the County, a millage of 9.1272 is levied in the area known as Rancho Bonito MSTU effective 10/01/2014.

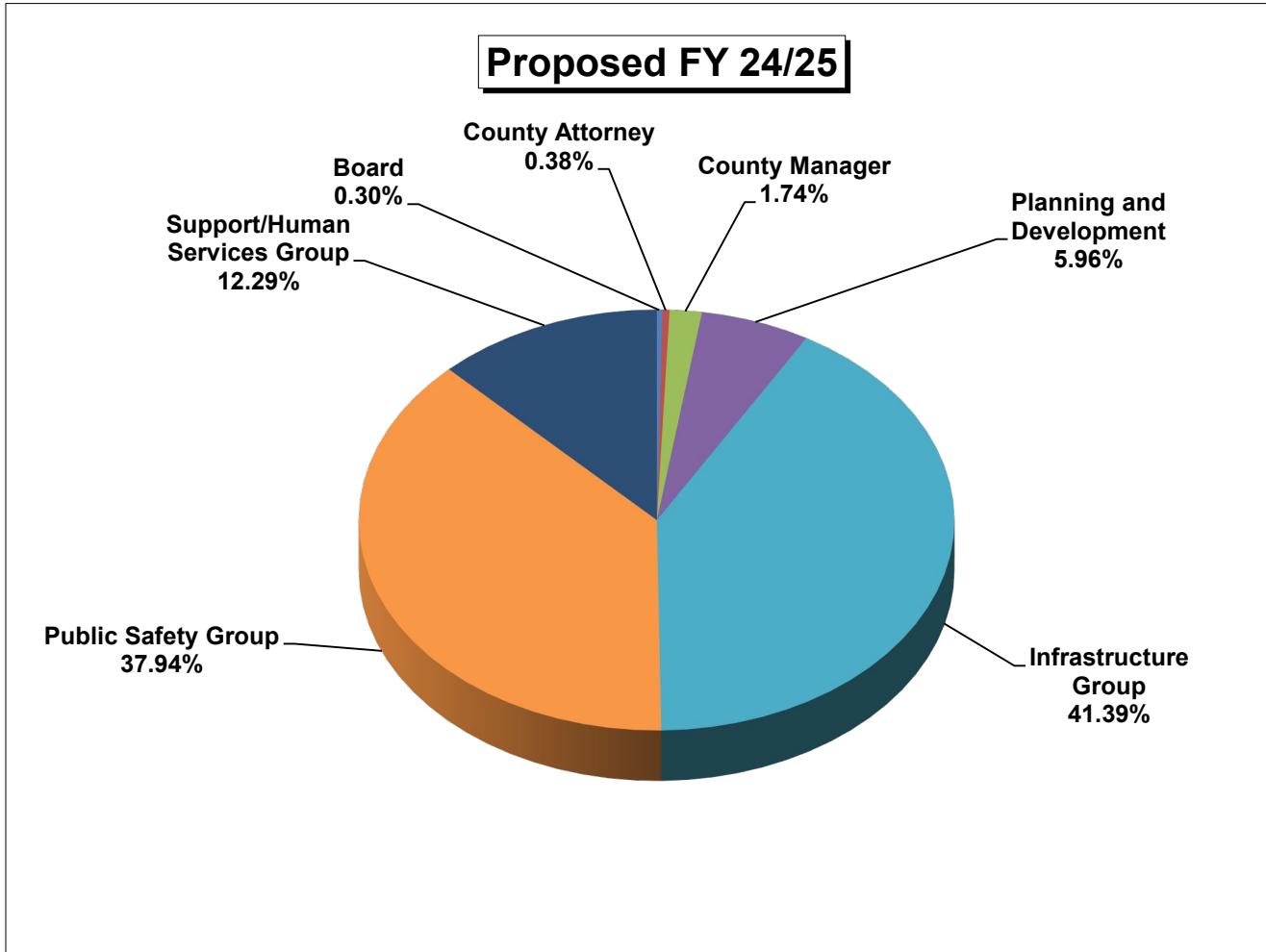


The Countywide taxable value is used in conjunction with the millage rate to calculate property taxes. Information provided by the Property Appraiser.

SCHEDULE OF EMPLOYEES

ALLOCATED POSITIONS BY BOARD FUNCTIONAL UNITS

| | Ending FY 21/22 | Ending FY 22/23 | Ending FY 23/24 | Proposed FY 24/25 | Plan FY 25/26 |
|----------------------------------|--------------------|--------------------|--------------------|----------------------|------------------|
| Board | 7 | 7 | 7 | 7 | 7 |
| County Attorney | 9 | 9 | 9 | 9 | 9 |
| County Manager | 38 | 39 | 39 | 41 | 41 |
| Planning and Development | 134 | 136 | 136 | 140 | 140 |
| Infrastructure Group | 868 | 894 | 919 | 973 | 973 |
| Public Safety Group | 805 | 840 | 857 | 892 | 892 |
| Support/Human Services Group | 331 | 326 | 303 | 289 | 289 |
| Total Allocated Positions | 2,192 | 2,251 | 2,270 | 2,351 | 2,351 |



ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

| | Ending FY 21/22 | Adopted FY 22/23 | Ending FY 22/23 | Adopted FY 23/24 | Ending FY 23/24 | Proposed FY 24/25 | Plan FY 25/26 |
|-------------------------------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|----------------------|------------------|
| BOARD OF COUNTY COMMISSIONERS | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| TOTAL BOARD OF COUNTY COMMISSIONERS | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| COUNTY ATTORNEY | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| TOTAL COUNTY ATTORNEY | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| COUNTY MANAGER | | | | | | | |
| County Manager Administration | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Equal Opportunity Office and Supplier Diversity | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Tourism/Sports Marketing (a) | 27 | 28 | 28 | 28 | 28 | 30 | 30 |
| TOTAL COUNTY MANAGER | 38 | 39 | 39 | 39 | 39 | 41 | 41 |
| PLANNING AND DEVELOPMENT | | | | | | | |
| Planning and Development Administration | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| Building | 78 | 78 | 78 | 78 | 78 | 78 | 78 |
| Land Development (b) | 41 | 42 | 43 | 43 | 43 | 47 | 47 |
| TOTAL PLANNING AND DEVELOPMENT | 134 | 135 | 136 | 136 | 136 | 140 | 140 |
| INFRASTRUCTURE GROUP | | | | | | | |
| Utilities (c) | 267 | 273 | 275 | 282 | 282 | 307 | 307 |
| Roads and Drainage (d) | 260 | 264 | 264 | 264 | 264 | 274 | 274 |
| Real Estate Services | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Fleet Management | 41 | 42 | 44 | 46 | 46 | 46 | 46 |
| Facilities Management (e) | 86 | 86 | 86 | 86 | 86 | 91 | 91 |
| Parks and Natural Resources (f) | 148 | 157 | 159 | 163 | 163 | 173 | 173 |
| Waste and Recycling (g) | 59 | 59 | 59 | 71 | 71 | 75 | 75 |
| TOTAL INFRASTRUCTURE GROUP | 868 | 888 | 894 | 919 | 919 | 973 | 973 |
| PUBLIC SAFETY GROUP | | | | | | | |
| Fire Rescue (h) | 696 | 705 | 704 | 709 | 721 | 753 | 753 |
| Emergency Management (i) | 27 | 27 | 27 | 27 | 27 | 28 | 28 |
| Code Enforcement (j) | 40 | 42 | 43 | 43 | 43 | 45 | 45 |
| Court Services (previously County Probation) | 42 | 66 | 66 | 66 | 66 | 66 | 66 |
| TOTAL PUBLIC SAFETY GROUP | 805 | 840 | 840 | 845 | 857 | 892 | 892 |

ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

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

In mid year FY 23/24 the following division added new positions:

(h) Fire Rescue added twelve positions: six Paramedic 40 and six Emergency Medical Technicians

In FY 24/25 the following divisions will be reclassing positions from the Rohr Home via an internal position reclass process:

(a) Tourism/Sports Marketing reclassing two positions: one Client Services Coordinator and one Visitor Services Events Coordinator
(b) Land Development reclassing four positions: two Land Development Inspector I and two Land Development Inspector II
(e) Facilities Management reclassing one position: one Contracts Specialist
(f) Parks and Natural Resources reclassing two positions: two Senior Recreation Coordinators
(h) Fire Rescue reclassing two positions: one Administrative Assistant and one Fiscal Analyst
(i) Emergency Management reclassing one position: one Training Coordinator
(j) Code Enforcement reclassing two positions: one Code Enforcement Admin Supervisor and one Special Magistrate Assistant

In FY 24/25 the following divisions will be adding new positions:

(c) Utilities adding twenty-five positions: two Customer Service Account Specialists, four Utilities Service Technician II, four Trades Helpers, one Network Analyst, one Utilities Underground Supervisor, one Regional Water Lead Operator, one Regional Wastewater Lead Operator, one Utilities Mechanic, one Industrial Pretreatment Program Supervisor, three Distribution and Collection System Operator I, three Distribution and Collection System Operator III, one Distribution and Collections Equipment Operator III, and two Water Pollution Control (WPC) Operators
(d) Roads and Drainage adding ten positions: one Asset Management Technician, one Traffic Signal Technician, one Traffic Control Technician, three Service Workers, two Service Worker/Equipment Operator I, and two Service Worker/Equipment Operator II
(e) Facilities Management adding four positions: four Maintenance Mechanics
(f) Parks and Natural Resources adding eight positions: one Parks Construction Manager, one Lead Environmental Technician, and six Recreation Coordinators
(g) Waste and Recycling adding four positions: two Environmental Compliance Worker I and two Transfer Station Operators
(h) Fire Rescue adding thirty positions: six Driver Engineers, three Captains, three Firefighters, nine Emergency Medical Technicians, and nine Paramedic 40

ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

| | Ending FY 21/22 | Adopted FY 22/23 | Ending FY 22/23 | Adopted FY 23/24 | Ending FY 23/24 | Proposed FY 24/25 | Plan FY 25/26 |
|----------------------------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|----------------------|------------------|
| SUPPORT/HUMAN SERVICES GROUP | | | | | | | |
| Equity and Human Resources Administration | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Human Resources | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| Health and Human Services Administration (k) | 9 | 9 | 10 | 10 | 11 | 12 | 12 |
| Veterans Services | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Healthy Families | 44 | 44 | 44 | 44 | 44 | 44 | 44 |
| Housing and Neighborhood Development | 21 | 21 | 21 | 21 | 21 | 21 | 21 |
| Cooperative Extension Services (l) | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| Rohr Home | 63 | 63 | 48 | 24 | 23 | 0 | 0 |
| Indigent Health Care (m) | 42 | 42 | 44 | 44 | 44 | 50 | 50 |
| Budget and Management Services | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Procurement | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| Information Technology (n) | 64 | 66 | 68 | 69 | 69 | 71 | 71 |
| Communications | 17 | 17 | 19 | 19 | 19 | 19 | 19 |
| Risk Management | 8 | 8 | 9 | 9 | 9 | 9 | 9 |
| TOTAL SUPPORT/HUMAN SERVICES GROUP | 331 | 333 | 326 | 303 | 303 | 289 | 289 |
| TOTAL BOARD POSITIONS | 2,192 | 2,251 | 2,251 | 2,258 | 2,270 | 2,351 | 2,351 |

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

In mid year FY 23/24 the following division added new positions:

(k) Health and Human Services Administration: The Rohr Home Fiscal Specialist II moved under the Health and Human Services

In FY 24/25 the following divisions will be reclassing positions from the Rohr Home via an internal position reclass process:

(k) Health and Human Services Administration reclassing one position: one Volunteer Polk Assistant

(m) Indigent Health Care reclassing six positions: one Grant Specialist, one Community Planner, one Data Quality Specialist, one Informatics Analyst, one Quality Assurance & Compliance Specialist, and one Contract Coordinator

(n) Information Technology reclassing two positions: one Discovery Analyst and one Hardware Technician

In FY 24/25 the following divisions will be adding new positions:

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

ALLOCATED POSITIONS BY BOARD DIVISIONS

POSITION FUNDING ALLOCATIONS BY FUNDS FOR ALL GROUPS:

FY 24/25 RECLASSING FROM THE ROHR HOME

General Fund

- Code Enforcement: one Code Enforcement Admin Supervisor and one Special Magistrate Assistant
- Emergency Management: one Training Coordinator
- Facilities Management: one Contracts Specialist
- Health and Human Services Administration: one Volunteer Polk Assistant

Tourism Tax Fund

- Tourism/Sports Marketing: one Client Services Coordinator and one Visitor Services Events Coordinator

Transportation Millage Fund

- Land Development: two Land Development Inspector I and two Land Development Inspector II

Leisure Services MTSU Fund

- Parks and Natural Resources: two Senior Recreation Coordinators

Fire Fund

- Fire Rescue: one Administrative Assistant and one Division Fiscal Analyst

Indigent Health Care Fund

- Indigent Health Care: one Grant Specialist, one Community Planner, one Data Quality Specialist, one Informatics Analyst, one Quality Assurance & Compliance Specialist, and one Contract Coordinator

I.T. Records Management Fund

- Information Technology: one Discovery Analyst

I.T. Technical Services Fund

- Information Technology: one Hardware Technician

ALLOCATED POSITIONS BY BOARD DIVISIONS

POSITION FUNDING ALLOCATIONS BY FUNDS FOR ALL GROUPS:

FY 24/25 NEW POSITION

General Fund

- Facilities Management: four Maintenance Mechanics

Utilities Operating Fund

- Utilities: two Customer Service Account Specialists, four Utilities Service Technician II, four Trades Helpers, one Network Analyst , one Utilities Underground Supervisor, one Regional Water Lead Operator, one Regional Wastewater Lead Operator, one Utilities Mechanic, one Industrial Pretreatment Program Supervisor, three Distribution and Collection System Operator I, three Distribution and Collection System Operator III, one Distribution and Collections Equipment Operator III, and two Water Pollution Control (WPC) Operators

Transportation Millage Fund

- Roads and Drainage: one Asset Management Technician, one Traffic Signal Technician, one Traffic Control Technician, and three Service Workers

Transportation Trust Fund

- Roads and Drainage: two Service Worker/Equipment Operator II and two Service Worker/Equipment Operator I

Storm Water MSTU/Env'I Lands Mnqt/ Env'I Lands Acq/General Fund

- Parks and Natural Resources: one Lead Environmental Technician

Env'I Lands Acquisition Fund

- Parks and Natural Resources: one Parks Construction Manager

Leisure Services MTSU Fund

- Parks and Natural Resources: six Recreation Coordinators

Solid Waste Operating Fund

- Waste and Recycling: two Environmental Compliance Worker I and two Transfer Station Operators

Fire Fund

- Fire Rescue: six Driver Engineers, three Captains, and three Firefighters

EMS Millage Fund

- Fire Rescue: nine Emergency Medical Technicians, and nine Paramedic 40

ALLOCATED POSITIONS BY BOARD DIVISIONS

SUMMARY LISTING OF FUNDED POSITIONS by FUNCTIONAL UNIT/DIVISION

| | Ending FY 21/22 | Adopted FY 22/23 | Ending FY 22/23 | Adopted FY 23/24 | Ending FY 23/24 | Proposed FY 24/25 | Plan FY 25/26 |
|-----------------------------------------------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|----------------------|------------------|
| CONSTITUTIONAL OFFICERS | | | | | | | |
| Courts | 66 | 42 | 42 | 43 | 43 | 45 | 45 |
| Property Appraiser | 112 | 122 | 122 | 125 | 125 | 126 | 126 |
| Supervisor of Elections | 28 | 29 | 29 | 32 | 32 | 33 | 33 |
| Sheriff | 1900.50 | 1945.12 | 1945.12 | 2008.98 | 2008.98 | 2084.99 | 2084.99 |
| Clerk of Courts | 45 | 46 | 46 | 47 | 47 | 50 | 50 |
| Public Defender | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| State Attorney | 8 | 8 | 8 | 8 | 8 | 9 | 9 |
| Tax Collector | 275 | 275 | 275 | 272 | 272 | 272 | 272 |
| TOTAL CONSTITUTIONAL OFFICERS | 2,440.50 | 2,473.12 | 2,473.12 | 2,541.98 | 2,541.98 | 2,625.99 | 2,625.99 |
| GRAND TOTAL BoCC & CONSTITUTIONAL OFFICERS POSITIONS | 4,632.50 | 4,724.12 | 4,724.12 | 4,799.98 | 4,811.98 | 4,976.99 | 4,976.99 |

FY 24/25 NET POSITION CHANGES

- Courts Administration adding two positions: two Court Program Specialist II
- Property Appraiser adding one position
- Supervisor of Elections adding one position
- Clerk of Courts adding three positions: one Senior Accountant and two Fiscal Specialists
- State Attorney adding one position
- Sheriff's Office adding 76 FTEs

RESERVES: DESCRIPTIONS AND GENERAL FUND RESERVES

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

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

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

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

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

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

General Fund Reserves

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

FY 24/25 General Fund Reserves

| Reserve | Amount |
|-----------------------------|-------------------|
| Aircraft for Sheriff | 5,001,954 |
| Budget Stabilization | 42,938,479 |
| Contingencies | 7,788,700 |
| Economic Development | 2,398,621 |
| Mitigation Match | 1,928,236 |
| MSBU & Assessment | 99,841 |
| Self-Insurance Claims | 7,860,000 |
| Tax Collector-Contingencies | 3,121,963 |
| Tax Collector-Debt Service | 2,100,341 |
| Property Appraiser | 500,000 |
| Total | 73,738,135 |

RESERVES BY FUND

| | | Adopted FY 23/24 | Proposed FY 24/25 | Plan FY 25/26 |
|--------------|-----------------------------------------------|---------------------|----------------------|--------------------|
| 00100 | General Fund | | | |
| 5998010 | Reserves - Cash Balance Forward | 1,878,236 | 1,928,236 | 1,878,236 |
| 5998020 | Reserves - Contingencies | 9,870,548 | 11,410,663 | 11,410,663 |
| 5998080 | Reserves - Tax Collector - Debt Service | 2,533,345 | 2,100,341 | 1,536,289 |
| 5998140 | Reserves - Future Capital Expansion | 0 | 0 | 5,700,000 |
| 5998140 | Reserves - Road MSBU & Assessment | 25,478 | 99,841 | 99,841 |
| 5998170 | Reserves - Economic Development | 2,316,615 | 2,398,621 | 2,403,746 |
| 5998210 | Reserves - Aircraft for Sheriff | 2,501,954 | 5,001,954 | 5,001,954 |
| 5998250 | Reserves - Self-Insurance Claims | 6,380,000 | 7,860,000 | 7,860,000 |
| 5998300 | Reserves - Budget Stabilization | 41,144,192 | 42,938,479 | 68,673,625 |
| | Total Funds: | 66,650,368 | 73,738,135 | 104,564,354 |
| 10100 | County Transportation Trust Fund | | | |
| 5998020 | Reserves - Contingencies | 2,174,171 | 2,444,676 | 2,495,103 |
| 5998300 | Reserves - Budget Stabilization | 88,446,305 | 72,493,079 | 26,087,655 |
| | Total Funds: | 90,620,476 | 74,937,755 | 28,582,758 |
| 10150 | Special Revenue Grants | | | |
| 5998020 | Reserves - Contingencies | 2,000,000 | 2,000,000 | 2,000,000 |
| 5998290 | Reserves - Matching Funds | 200,000 | 200,000 | 200,000 |
| | Total Funds: | 2,200,000 | 2,200,000 | 2,200,000 |
| 12160 | Tourism Tax Funds | | | |
| 5998010 | Reserves - Cash Balance Forward | 830,000 | 830,000 | 830,000 |
| 5998020 | Reserves - Contingencies | 1,270,000 | 1,270,000 | 1,270,000 |
| 5998080 | Reserves - Debt Service | 5,104,351 | 4,600,922 | 3,149,751 |
| | Total Funds: | 7,204,351 | 6,700,922 | 5,249,751 |
| 12180 | Lake And River Enhancement Trust Funds | | | |
| 5998010 | Reserves - Cash Balance Forward | 50,000 | 50,000 | 50,000 |
| 5998140 | Reserves - Future Capital Expansion | 536,114 | 1,045,155 | 1,132,840 |
| | Total Funds: | 586,114 | 1,095,155 | 1,182,840 |
| 12190 | Fire Rescue Funds | | | |
| 5998020 | Reserves - Contingencies | 4,928,762 | 2,295,446 | 1,192,726 |
| | Total Funds: | 4,928,762 | 2,295,446 | 1,192,726 |
| 12240 | Impact Fees | | | |
| 5998140 | Reserves - Future Capital Expansion | 88,181,245 | 86,717,859 | 70,723,694 |
| | Total Funds: | 88,181,245 | 86,717,859 | 70,723,694 |
| 14350 | Emergency 911 Funds | | | |
| 5998010 | Reserves - Cash Balance Forward | 1,183,586 | 1,445,577 | 1,109,709 |
| 5998020 | Reserves - Contingencies | 592,089 | 455,069 | 555,132 |
| 5998170 | Reserves - Service Improvements | 120,718 | 0 | 812,428 |
| | Total Funds: | 1,896,393 | 1,900,646 | 2,477,269 |

RESERVES BY FUND

14370 Hazardous Waste Funds

| | | | | |
|---------|-------------------------------------|--------------|--------------|---------------|
| 5998140 | Reserves - Future Capital Expansion | 5,148 | 9,855 | 12,616 |
| | Total Funds: | 5,148 | 9,855 | 12,616 |

14390 Radio Communications Funds

| | | | | |
|---------|-------------------------------------|---------------|----------------|----------------|
| 5998020 | Reserves - Contingencies | 67,243 | 368,807 | 513,915 |
| 5998140 | Reserves - Future Capital Expansion | 0 | 0 | 79,848 |
| | Total Funds: | 67,243 | 368,807 | 593,763 |

14490 Indigent Health Care Funds

| | | | | |
|---------|---------------------------------------------|-------------------|-------------------|-------------------|
| 5998020 | Reserves - Contingencies | 16,324,477 | 15,443,321 | 13,197,316 |
| 5998200 | Health Care Fluctuation Margin 3% (Actuary) | 2,495,000 | 2,435,000 | 2,435,000 |
| 5998320 | Reserves - Future Plan Changes | 33,703,926 | 20,497,679 | 0 |
| 5998330 | Reserves - Health Plans Statutory Reserves | 2,586,679 | 2,682,103 | 2,378,311 |
| | Total Funds: | 55,110,082 | 41,058,103 | 18,010,627 |

14500 Coronavirus Local Fiscal Recovery Funds American Rescue Plan

| | | | | |
|---------|-------------------------------------|-------------------|------------------|-------------------|
| 5998140 | Reserves - Future Capital Expansion | 18,726,082 | 5,575,691 | 16,310,362 |
| | Total Funds: | 18,726,082 | 5,575,691 | 16,310,362 |

14930 Leisure Services MSTU Funds

| | | | | |
|---------|-------------------------------------|------------------|------------------|------------------|
| 5998010 | Reserves - Cash Balance Forward | 1,596,024 | 1,301,402 | 1,790,144 |
| 5998020 | Reserves - Contingencies | 2,000,000 | 2,000,000 | 2,000,000 |
| 5998140 | Reserves - Future Capital Expansion | 2,470,548 | 106,202 | 132,477 |
| | Total Funds: | 6,066,572 | 3,407,604 | 3,922,621 |

14950 Libraries MSTU Funds

| | | | | |
|---------|---------------------------------|------------------|------------------|------------------|
| 5998010 | Reserves - Cash Balance Forward | 1,601,632 | 1,831,911 | 2,071,798 |
| 5998020 | Reserves - Contingencies | 872,000 | 997,374 | 1,127,979 |
| | Total Funds: | 2,473,632 | 2,829,285 | 3,199,777 |

14960 Rancho Bonito MSTU Fund

| | | | | |
|---------|---------------------------------|---------------|---------------|---------------|
| 5998010 | Reserves - Cash Balance Forward | 13,174 | 11,077 | 9,500 |
| 5998020 | Reserves - Contingencies | 6,587 | 5,539 | 4,750 |
| 5998170 | Reserves - Service Improvements | 24,261 | 17,562 | 12,013 |
| | Total Funds: | 44,022 | 34,178 | 26,263 |

14970 Transportation Millage Fund

| | | | | |
|---------|-------------------------------------|-------------------|-------------------|-------------------|
| 5998140 | Reserves - Future Capital Expansion | 15,806,836 | 43,644,601 | 44,546,822 |
| | Total Funds: | 15,806,836 | 43,644,601 | 44,546,822 |

14980 Emergency Medical Millage Fund

| | | | | |
|---------|-------------------------------------|-------------------|-------------------|-------------------|
| 5998140 | Reserves - Future Capital Expansion | 15,494,708 | 15,626,837 | 16,432,658 |
| | Total Funds: | 15,494,708 | 15,626,837 | 16,432,658 |

RESERVES BY FUND

15010 Land Management Nonexpendable Trust Funds

| | | | | |
|---------|-------------------------------------|-------------------|-------------------|-------------------|
| 5998010 | Reserves - Cash Balance Forward | 925,502 | 370,062 | 0 |
| 5998020 | Reserves - Contingencies | 300,000 | 0 | 0 |
| 5998150 | Reserves - Nonexpendable Trust Fund | 33,882,364 | 38,246,669 | 40,801,652 |
| | Total Funds: | 35,107,866 | 38,616,731 | 40,801,652 |

15250 Eloise CRA Trust-Agency Funds

| | | | | |
|---------|-------------------------------------|----------------|----------------|----------------|
| 5998020 | Reserves - Contingencies | 70,000 | 38,956 | 39,112 |
| 5998140 | Reserves - Future Capital Expansion | 577,734 | 431,097 | 241,377 |
| | Total Funds: | 647,734 | 470,053 | 280,489 |

15290 Harden Parkway CRA Funds

| | | | | |
|---------|-------------------------------------|----------------|----------------|----------------|
| 5998140 | Reserves - Future Capital Expansion | 161,139 | 376,476 | 545,039 |
| | Total Funds: | 161,139 | 376,476 | 545,039 |

15310 Building Funds

| | | | | |
|---------|---------------------------------|------------------|------------------|----------------|
| 5998020 | Reserves - Contingencies | 2,184,386 | 1,857,468 | 116,478 |
| 5998300 | Reserves - Budget Stabilization | 6,230,100 | 3,635,680 | 0 |
| | Total Funds: | 8,414,486 | 5,493,148 | 116,478 |

18000 Stormwater MSTU

| | | | | |
|---------|-------------------------------------|------------------|----------------|----------------|
| 5998140 | Reserves - Future Capital Expansion | 2,941,216 | 861,456 | 311,236 |
| | Total Funds: | 2,941,216 | 861,456 | 311,236 |

23500 Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)

| | | | | |
|---------|-------------------------|------------------|------------------|------------------|
| 5998080 | Reserves - Debt Service | 4,006,715 | 4,663,996 | 1,660,500 |
| | Total Funds: | 4,006,715 | 4,663,996 | 1,660,500 |

23700 Public Fac Rev Note, S2015(Ref CFT 2006)

| | | | | |
|---------|-------------------------|------------------|------------------|------------------|
| 5998080 | Reserves - Debt Service | 1,674,495 | 1,733,608 | 1,851,964 |
| | Total Funds: | 1,674,495 | 1,733,608 | 1,851,964 |

23800 Promissory Note 2020A

| | | | | |
|---------|-------------------------|------------------|------------------|------------------|
| 5998080 | Reserves - Debt Service | 2,625,076 | 2,859,151 | 2,987,263 |
| | Total Funds: | 2,625,076 | 2,859,151 | 2,987,263 |

24000 Promissory Revenue Note, Series 2020 C

| | | | | |
|---------|-------------------------|------------------|------------------|------------------|
| 5998080 | Reserves - Debt Service | 4,974,258 | 4,964,326 | 4,964,326 |
| | Total Funds: | 4,974,258 | 4,964,326 | 4,964,326 |

30200 Drainage and Water Quality Fund

| | | | | |
|---------|-------------------------------------|------------------|----------------|---------------|
| 5998140 | Reserves - Future Capital Expansion | 1,742,791 | 298,623 | 60,710 |
| | Total Funds: | 1,742,791 | 298,623 | 60,710 |

30800 General Capital Improvement Funds

| | | | | |
|---------|-------------------------------------|-------------------|-------------------|--------------------|
| 5998140 | Reserves - Future Capital Expansion | 23,683,844 | 52,116,471 | 140,149,351 |
| | Total Funds: | 23,683,844 | 52,116,471 | 140,149,351 |

31200 Environmental Land Acquisition Funds

| | | | | |
|---------|-------------------------------------|------------------|----------------|------------------|
| 5998140 | Reserves - Future Capital Expansion | 1,537,460 | 277,590 | 1,244,605 |
| | Total Funds: | 1,537,460 | 277,590 | 1,244,605 |

RESERVES BY FUND

41010 Solid Waste Funds

| | | | | |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|
| 5998010 | Reserves - Cash Balance Forward | 7,494,707 | 12,240,663 | 8,153,218 |
| 5998020 | Reserves - Contingencies | 3,747,354 | 6,120,332 | 3,668,947 |
| 5998090 | Reserves - Renewal & Replacement | 14,864,131 | 13,902,266 | 10,596,064 |
| 5998140 | Reserves - Future Capital Expansion | 44,375,270 | 18,930,106 | 8,270,984 |
| 5998170 | Reserves - Service Improvements | 500,000 | 500,000 | 500,000 |
| 5998230 | Reserves - Carryforward Adjustment | 2,998,516 | 3,575,792 | 3,575,792 |
| Total Funds: | | 73,979,978 | 55,269,159 | 34,765,005 |

41110 Landfill Closure Funds

| | | | | |
|---------------------|---------------------------------|-------------------|-------------------|-------------------|
| 5998010 | Reserves - Cash Balance Forward | 10,000,000 | 3,043,236 | 10,000,000 |
| 5998020 | Reserves - Contingencies | 41,200 | 58,115 | 60,721 |
| 5998110 | Reserves - Landfill Closure | 63,337,714 | 75,178,360 | 70,968,107 |
| Total Funds: | | 73,378,914 | 78,279,711 | 81,028,828 |

41210 Universal Solid Waste Collection Funds

| | | | | |
|---------------------|------------------------------------|-------------------|------------------|------------------|
| 5998010 | Reserves - Cash Balance Forward | 6,900,048 | 1,354,293 | 2,059,079 |
| 5998020 | Reserves - Contingencies | 3,334,643 | 0 | 0 |
| 5998230 | Reserves - Carryforward Adjustment | 526,864 | 0 | 0 |
| Total Funds: | | 10,761,555 | 1,354,293 | 2,059,079 |

42010 Utilities Operating Funds

| | | | | |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|
| 5998080 | Reserves - Debt Service | 115,406 | 199,511 | 199,511 |
| 5998090 | Reserves - Renewal & Replacement | 1,000,000 | 1,000,000 | 950,391 |
| 5998120 | Reserves - Salary Adjustments | 89,773 | 89,773 | 201,775 |
| 5998140 | Reserves - Future Capital Expansion | 30,101,775 | 19,221,875 | 9,950,191 |
| Total Funds: | | 31,306,954 | 20,511,159 | 11,301,868 |

42110 Utilities Capital Expansion Funds

| | | | | |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|
| 5998140 | Reserves - Future Capital Expansion | 60,604,067 | 59,340,360 | 33,093,396 |
| Total Funds: | | 60,604,067 | 59,340,360 | 33,093,396 |

42432 Utilities Bonds

| | | | | |
|---------------------|-------------------------------------|----------|-------------------|-------------------|
| 5998140 | Reserves - Future Capital Expansion | 0 | 13,725,000 | 80,331,063 |
| Total Funds: | | 0 | 13,725,000 | 80,331,063 |

50100 Fleet Maintenance Funds

| | | | | |
|---------------------|---------------------------------|----------------|------------------|------------------|
| 5998020 | Reserves - Contingencies | 594,752 | 1,161,600 | 1,211,800 |
| 5998170 | Reserves - Service Improvements | 243,518 | 1,810,523 | 3,026,108 |
| Total Funds: | | 838,270 | 2,972,123 | 4,237,908 |

50300 Employee Health Insurance Fund

| | | | | |
|---------------------|---------------------------------------------|-------------------|-------------------|-------------------|
| 5998020 | Reserves - Contingencies | 10,437,600 | 10,932,310 | 10,905,337 |
| 5998200 | Health Care Fluctuation Margin 3% (Actuary) | 1,993,817 | 2,137,548 | 2,137,548 |
| 5998300 | Reserves - Budget Stabilization | 3,304,739 | 3,167,025 | 3,167,025 |
| 5998330 | Reserves - Health Plans Statutory Reserves | 11,685,264 | 12,386,380 | 12,386,380 |
| Total Funds: | | 27,421,420 | 28,623,263 | 28,596,290 |

RESERVES BY FUND

51500 Fleet Replacement Funds

| | | | | |
|---------|-------------------------------------|-------------------|-------------------|-------------------|
| 5998020 | Reserves - Contingencies | 500,000 | 500,000 | 500,000 |
| 5998140 | Reserves - Future Capital Expansion | 25,345,864 | 29,951,073 | 32,520,891 |
| | Total Funds: | 25,845,864 | 30,451,073 | 33,020,891 |

52000 Information Technology Fund

| | | | | |
|---------|---------------------------------|------------------|------------------|------------------|
| 5998020 | Reserves - Contingencies | 942,288 | 1,346,480 | 1,433,511 |
| 5998170 | Reserves - Service Improvements | 233,060 | 618,926 | 601,926 |
| | Total Funds: | 1,175,348 | 1,965,406 | 2,035,437 |

| | | | |
|--------------------|--------------------|--------------------|--------------------|
| Grand Total | 768,891,484 | 767,364,055 | 824,672,279 |
|--------------------|--------------------|--------------------|--------------------|

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.